

Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.**

OMB Nos. 1210-0110
1210-0089

2023

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A** This return/report is for: a single-employer plan a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
- 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** Check box if filing under: Form 5558 automatic extension DFVC program
 special extension (enter description)
- D** If the plan is a collectively-bargained plan, check here ▶
- 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 T. BOB AMTHOR COMPANY, INC. CASH BALANCE OFFSET PLAN		1b Three-digit plan number (PN) ▶	002
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) T. BOB AMTHOR COMPANY, INC. PO BOX 5782 MIDLAND, TX 79704		1c Effective date of plan	09/01/2021
		2b Employer Identification Number (EIN)	75-1985661
		2c Sponsor's telephone number	432-684-4692
		2d Business code (see instructions)	211120
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	
5a Total number of participants at the beginning of the plan year	5a		8
b Total number of participants at the end of the plan year.....	5b		9
c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	5c(1)		
c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	5c(2)		
d(1) Total number of active participants at the beginning of the plan year.....	5d(1)		8
d(2) Total number of active participants at the end of the plan year.....	5d(2)		9
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	5e		0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	02/15/2025	LARRY KILGORE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	02/15/2025	LARRY KILGORE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)..... Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 540232. (See instructions.)

Part III Financial Information			
7		(a) Beginning of Year	(b) End of Year
7	Plan Assets and Liabilities		
a	Total plan assets	7a 974317	1385635
b	Total plan liabilities	7b 0	0
c	Net plan assets (subtract line 7b from line 7a)	7c 974317	1385635
8		(a) Amount	(b) Total
8	Income, Expenses, and Transfers for this Plan Year		
a	Contributions received or receivable from:		
	(1) Employers	8a(1) 379633	
	(2) Participants.....	8a(2) 0	
	(3) Others (including rollovers)	8a(3)	
b	Other income (loss).....	8b 31685	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b).....	8c	411318
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d	
e	Certain deemed and/or corrective distributions (see instructions) .	8e	
f	Administrative service providers (salaries, fees, commissions)	8f 0	
g	Other expenses	8g 0	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h	0
i	Net income (loss) (subtract line 8h from line 8c).....	8i	411318
j	Transfers to (from) the plan (see instructions)	8j	

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1A 1C 1D 3D
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions				
10		Yes	No	Amount
10	During the plan year:			
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)	10a	X	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).....	10b	X	
c	Was the plan covered by a fidelity bond?	10c	X	
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	X	
e	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.).....	10e	X	
f	Has the plan failed to provide any benefit when due under the plan?	10f	X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g	X	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h	X	
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....	10i		

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. [X] Yes [] No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 11a 0

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? [] Yes [] No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year 12b

c Enter the amount contributed by the employer to the plan for this plan year 12c

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) 12d

e Will the minimum funding amount reported on line 12d be met by the funding deadline? [] Yes [] No [] N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? [] Yes [X] No

a If "Yes," enter the amount of any plan assets that reverted to the employer this year..... 13a

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? [] Yes [X] No

c 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.)

Table with 3 columns: 13c(1) Name of plan(s), 13c(2) EIN(s), 13c(3) PN(s)

Part VIII IRS Compliance Questions

14a 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? [X] Yes [] No

14b 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
[X] N/A

15 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 03/30/2018 (MM/DD/YYYY) and the Opinion Letter serial number J501510A.

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

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

A Name of plan <u>T. BOB AMTHOR COMPANY, INC. CASH BALANCE OFFSET PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>T. BOB AMTHOR COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>75-1985661</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 checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>08</u> Day <u>31</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>1006002</u>
	b Actuarial value	2b	<u>1006002</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>0</u>	<u>0</u>
	b For terminated vested participants	<u>0</u>	<u>0</u>
	c For active participants	<u>9</u>	<u>838105</u>
	d Total	<u>9</u>	<u>838105</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>4.75 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>523789</u>
	b Expected plan-related expenses	6b	<u>0</u>
	c Target normal cost	6c	<u>523789</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>03/10/2025</u> Date
	<u>JOE A FRIBERG</u> Type or print name of actuary	<u>23-05419</u> Most recent enrollment number
	<u>FRIBERG RETIREMENT PLAN CONSULTANTS</u> Firm name	<u>817-467-7435</u> Telephone number (including area code)
	<u>2261 BROOKHOLLOW PLAZA DRIVE SUITE 307 ARLINGTON, TX 76006</u> Address of the firm	

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.74 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 74
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> 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..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 523789
b Excess assets, if applicable, but not greater than line 31a				31b 0
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	3345		309	
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 524098
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement	0	164651	164651	
36 Additional cash requirement (line 34 minus line 35).....				36 359447
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....				37 359447
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances				38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40 0

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

<p>Structured Attachment</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: small;">Pension Benefit Guaranty Corporation</p>	<p>Schedule SB, line 26a</p> <p>Schedule of Active Participant Data</p>	<p>2023</p> <hr/> <p>This Form is Open to Public Inspection</p>
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Name of Plan	T. BOB AMTHOR COMPANY, INC. CASH BALANCE OFFSET PLAN						
Plan Year Begin Date	09/01/2023	Plan Year End Date	08/31/2024	EIN	75-1985661	PN	002

Attained Age	YEARS OF CREDITED SERVICE					
	Under 1			1 to 4		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25				2		
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54				2		
55 to 59				2		
60 to 64				1		
65 to 69						
70 & Up				2		

Attained Age	YEARS OF CREDITED SERVICE					
	5 to 9			10 to 14		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Name of Plan	T. BOB AMTHOR COMPANY, INC. CASH BALANCE OFFSET PLAN						
Plan Year Begin Date	09/01/2023	Plan Year End Date	08/31/2024	EIN	75-1985661	PN	002

Attained Age	YEARS OF CREDITED SERVICE					
	15 to 19			20 to 24		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Attained Age	YEARS OF CREDITED SERVICE					
	25 to 29			30 to 34		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Name of Plan	T. BOB AMTHOR COMPANY, INC. CASH BALANCE OFFSET PLAN						
Plan Year Begin Date	09/01/2023	Plan Year End Date	08/31/2024	EIN	75-1985661	PN	002

Attained Age	YEARS OF CREDITED SERVICE					
	35 to 39			40 & Up		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Funding Election Form 430(g/h)

T. Bob Amthor Company, Inc. Cash Balance OFFSET Plan
75-1985661/002

Pursuant to the prescribed funding method under Internal Revenue Code Section 430, and as permitted under Regulations 1.430(g)-1(b)(2)(iv), 1.430(g)-1(c) and 1.430(h)(2)-1(e), I, as the Plan Sponsor, hereby provide you, Joe A. Friberg, EA, ASA, FCA, the plan's Enrolled Actuary and, additionally, to the Plan Administrator the following elections(s) for the above named plan for the plan year beginning 09/01/2023 and thereafter, if not revoked:

1. Applicable Month (Sch SB line 21b)

Use the month containing the valuation date

Use 1st, 2nd, 3rd, or 4th month preceding the month which includes the valuation date

2. Interest Rates (Sch SB line 21a)

Use funding segment rates as specified in Code Section 430(h)(2)(B) and (C)

Use the bond rates full yield curve as specified in Code Section 430(h)(2)(D)

3. Plan Assets (Sch SB line 2b)

Use fair market value of assets

Use average value of assets

4. Valuation Date (Sch SB line 1)

Use beginning of plan year

Use end of plan year (only available for small plans with 100 or fewer participants per Reg. 1.430(g)-1(b)(2))

5. Mortality Table (Sch SB line 23)

Use prescribed separate mortality tables

Use prescribed combined mortality table (only available for small plans with 500 or fewer participants per Reg. 1.430(h)(3)-1(b)(2))

I understand any election made above will remain in effect for the plan unless the election is revoked/changed by 1) written notification to the plan's Enrolled Actuary and the Plan Administrator on or before the filing due date (including extensions) of the Schedule SB of Form 5500 and 2) with consent of the Commissioner.


Plan Sponsor Signature

02/25/25

Date

Election to Apply Balances

T. Bob Amthor Company, Inc. Cash Balance OFFSET Plan

75-1985661/002

For the plan year 09/01/2023 through 08/31/2024

Valuation Date: 08/31/2024

As permitted under Regulations 1.430(f)-1(d), I, as the Plan Sponsor, hereby provide you, Joe A. Friberg, EA, ASA, FCA, the plan's Enrolled Actuary and, additionally, to the Plan Administrator the following election for the above named plan for the plan year stated above:

Apply Balances to Minimum Required Contribution at the valuation date (Sch SB line 35)

Use \$164,651 of the prefunding balance and apply it to the minimum required contribution



Plan Sponsor Signature

02/25/25

Date

Standing Election Form

T. Bob Amthor Company, Inc. Cash Balance OFFSET Plan

75-1985661/002

As permitted under Regulation 1.430(f) - 1(f)(1)(ii), I, as the Plan Sponsor, hereby provide you, Joe A. Friberg, EA, ASA, FCA, the plan's Enrolled Actuary and, additionally, to the Plan Administrator the following standing election(s) for the above named plan for the plan year beginning 09/01/2023 and thereafter, if in effect:

- Use the funding standard carryover balance and the prefunding balance to offset the minimum required contribution for the plan year to the extent needed to avoid an unpaid minimum required contribution under Section 4971(c)(4) taking into account any contributions that are or are not made.
- Add the maximum amount possible each year to the prefunding balance.

I understand any standing election is deemed to occur on the last day available to make such election for the plan year as provided under Regulation 1.430(f)-1(f)(2). I further understand any standing election made above will remain in effect for the plan with respect to the Enrolled Actuary named above, unless the standing election is revoked by 1) written notification to the plan's Enrolled Actuary and the Plan Administrator on or before the date the corresponding election is deemed to occur, or 2) the plan's Enrolled Actuary who signs the Schedule SB is not the Enrolled Actuary named above.



Plan Sponsor Signature

02/25/25

Date

E-SIGNATURE AUTHORIZATION

for

T. Bob Amthor Company, Inc. Cash Balance OFFSET Plan

75-1985661/002

For Plan Year 09/01/2023 through 08/31/2024

I/We, the undersigned, understand that a 5500 Series filing for the plan listed above must be prepared, electronically signed and electronically transmitted to the EBSA Electronic Filing Acceptance System (EFAST).

I/We authorize Pentec DB Solutions and Friberg Retirement Plan Consultants to electronically sign the 5500 Series filing on my/our behalf and to transmit that signed form to EFAST on or before the filing due date.

I/We understand that by granting this authority:

- A manually signed and dated Form 5500-EZ that has been provided must be returned to Pentec DB Solutions and Friberg Retirement Plan Consultants before they can begin the electronic filing process. I/We will retain a copy of this manually signed form and any schedules and attachments in the plan records.
- Pentec DB Solutions and Friberg Retirement Plan Consultants will not be responsible for any late filing penalty assessed under ERISA should I/we not return the manually signed and dated Form 5500-EZ prior to the filing due date.
- An electronic copy of the manually signed and dated Form 5500-EZ showing my/our signatures will be included in the electronic filing and will be posted by the EBSA to the Internet for public disclosure.
- Pentec DB Solutions and Friberg Retirement Plan Consultants will maintain a copy of this written authorization in its records.
- Pentec DB Solutions and Friberg Retirement Plan Consultants will notify all signers about any inquiries and correspondence it receives about this filing from EFAST, EBSA, IRS or PBGC.
- Pentec DB Solutions and Friberg Retirement Plan Consultants shall not be deemed to be a plan fiduciary with respect to this plan solely on account of providing the electronic signature and filing of the 5500-EZ for the plan year listed above.

Plan Administrator

Date



Plan Sponsor

2/25/25

Date

Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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► **Complete all entries in accordance with the instructions to the Form 5500-SF.**

OMB Nos. 1210-0110
1210-0089

2023

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 an amended return/report a short plan year return/report (less than 12 months)

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

D If the plan is a collectively-bargained plan, check here ►

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 T. Bob Amthor Company, Inc. Cash Balance OFFSET Plan	1b Three-digit plan number (PN) ► 002
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) T. Bob Amthor Company, Inc. PO Box 5782 US Midland TX 79704	1c Effective date of plan 09/01/2021
	2b Employer Identification Number (EIN) 75-1985661
	2c Sponsor's telephone number (432) 684-4692
	2d Business code (see instructions) 211120
3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN
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	3c Administrator's telephone number
	4b EIN
5a Total number of participants at the beginning of the plan year b Total number of participants at the end of the plan year c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) d(1) Total number of active participants at the beginning of the plan year d(2) Total number of active participants at the end of the plan year e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	4d PN
	5a 8
	5b 9
	5c(1)
	5c(2)
5d(1) 8	
5d(2) 9	
5e 0	

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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		Date	Larry Kilgore
SIGN HERE		Date	LARRY KILGORE

**Schedule SB, line 22 -
Description of Weighted Average Retirement Age**

T. Bob Amthor Company, Inc. Cash Balance OFFSET Plan

75-1985661 / 002

For the plan year 09/01/2023 through 08/31/2024

The age reported is the weighted average of the assumed retirement ages for all active participants as of the valuation date based on their funding target or target normal cost should the funding target of the plan be zero rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

**Schedule SB, line 8 -
Late Election to Apply Balances to Quarterly Installments**

T. Bob Amthor Company, Inc. Cash Balance OFFSET Plan

75-1985661 / 002

For the plan year 09/01/2023 through 08/31/2024

At least one election to use the funding standard carryover balance and/or the prefunding balance to offset the amount of a required quarterly installment for the prior plan year was made after the due date of the installment. Thus, the amount on line 8 of the current year Schedule SB is not the same as the amount reported on line 35 of the prior year Schedule SB.

Schedule SB, line 19 - Discounted Employer Contributions

T. Bob Amthor Company, Inc. Cash Balance OFFSET Plan
75-1985661 / 002
For the plan year 09/01/2023 through 08/31/2024
Valuation Date: 08/31/2024

	Date	Amount	Adjusted Contribution	Adjusted Prior Year Contribution	Adjusted Quarterly	Effective Rate	Penalty Rate
Applied Carryover Or Prefunding Bal	02/25/2025	\$168,420					
PFB Applied to MRC	08/31/2024	168,420	164,651	0	0	4.75	0
Totals for Applied Carryover or Prefunding Balance		\$168,420	\$164,651	\$0	\$0		
Deposited Contribution	02/25/2025	\$379,633					
Applied to Quarterly Contribution	12/15/2023	79,581	73,573	0	79,581	4.75	9.75
Applied to Quarterly Contribution	03/15/2024	79,581	74,431	0	79,581	4.75	9.75
Applied to Quarterly Contribution	06/15/2024	79,581	75,309	0	79,581	4.75	9.75
Applied to MRC	08/31/2024	61,309	59,937	0	0	4.75	0.00
Applied to Quarterly Contribution	09/15/2024	79,581	76,197	0	79,581	4.75	9.75
Totals for Deposited Contribution		\$379,633	\$359,447	\$0	\$318,324		

**Schedule SB, line 32 -
Schedule of Amortization Bases**

T. Bob Amthor Company, Inc. Cash Balance OFFSET Plan

75-1985661 / 002

For the plan year 09/01/2023 through 08/31/2024

Date Base Established	Original Base Amount	Type of Base	Present Value of Remaining Installments	Years Remaining Amortization Period	Amortization Installment
08/31/2024	3,345	Shortfall	3,345	15	309
Totals:			\$3,345		\$309

Schedule SB, Part V Summary of Plan Provisions

T. Bob Amthor Company, Inc. Cash Balance OFFSET Plan 75-1985661 / 002

For the plan year 09/01/2023 through 08/31/2024

<u>Employer:</u>	T. Bob Amthor Company, Inc.
Type of Entity -	C Corporation
EIN: 75-1985661	TIN: Plan #: 002 Plan Type: Cash Balance
<u>Dates:</u>	Effective - 09/01/2021 Valuation - 08/31/2024
	Top Heavy Years - 2022, 2023
<u>Eligibility:</u>	All employees excluding non-resident aliens, members of an excluded class and union
	Minimum age - 20 Months of service - 6
Hours Required for - Eligibility - 0	Benefit accrual - 1000 Vesting - 1000
Plan Entry -	First day of 1st or 7th month of plan year on or next following eligibility satisfaction
<u>Retirement:</u>	Normal - First of month coincident with or next following attainment of age 65 and completion of 5 years of participation
	Early - Not provided
<u>Average Compensation:</u>	Current compensation
Top Heavy Minimum Benefit -	Highest 5 consecutive top heavy years of participation
<u>Plan Benefits:</u>	Retirement - Actuarial equivalent of the hypothetical account balance derived from annual Pay Credits and Interest Credits
Pay Credits - Classification	Pay Credit Formula
A	91.21926% of compensation
B	76.75% of compensation
C	3.75% of compensation
Interest Credit Rate - Current Yr - 5%	Projected Yrs - 5%
Accrued Benefit - Hypothetical Account Balance	
	Minimum Benefit - None
	Maximum Benefit - None
	Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality
Early Retirement -	None
Death Benefit -	Present Value of Accrued Benefit
Disability Benefit -	None
<u>Top Heavy Minimum:</u>	Provided in another plan
<u>IRS Limitations:</u>	415 Limits - Percent: 100 Dollar: \$275,000
	Maximum 401(a)(17) compensation - \$330,000
<u>PBGC:</u>	Plan is covered by Pension Benefit Guaranty Corporation
<u>Normal Form:</u>	Life Annuity
<u>Optional Forms:</u>	Lump Sum
	Joint with 50%, 75% or 100% Survivor Benefit
<u>Vesting Schedule:</u>	100% vested in 3 years.
	Service is calculated using all years of service except years prior to plan effective date and age 18
<u>Present Value of Accrued Benefit:</u>	Based on the Hypothetical Account Balance.

Schedule SB, Part V

Summary of Plan Provisions

T. Bob Amthor Company, Inc. Cash Balance OFFSET Plan
75-1985661 / 002

For the plan year 09/01/2023 through 08/31/2024

Actuarial Equivalence:

Pre-Retirement - Interest -	5%
Mortality Table -	None
Post-Retirement - Interest -	5%
Mortality Table -	Applicable Mortality Table - IRC 417(e)(3)

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


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

A Name of plan T. Bob Amthor Company, Inc. Cash Balance OFFSET Plan	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF T. Bob Amthor Company, Inc.	D Employer Identification Number (EIN) 75-1985661	
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 checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>08</u> Day <u>31</u> Year <u>2024</u>			
2 Assets:			
a Market value	2a		1,006,002
b Actuarial value	2b		1,006,002
3 Funding target/participant count breakdown:	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	0	0	0
c For active participants	9	838,105	838,105
d Total	9	838,105	838,105
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		4.75 %
6 Target normal cost			
a Present value of current plan year accruals	6a		523,789
b Expected plan-related expenses	6b		0
c Target normal cost	6c		523,789

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 Joe A Friberg Type or print name of actuary Friberg Retirement Plan Consultants Firm name 2261 Brookhollow Plaza Drive Suite 307 US Arlington TX 76006 Address of the firm	<u>03/10/2025</u> Date <u>23-05419</u> Most recent enrollment number <u>(817) 467-7435</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	8,488
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	8,488
10	Interest on line 9 using prior year's actual return of <u>3.74</u> %	0	317
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		154,672
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>4.75</u> % ...		0
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		154,672
d	Portion of (c) to be added to prefunding balance		154,672
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) ...	0	163,477

Part III Funding Percentages			
14	Funding target attainment percentage	14	99.60 %
15	Adjusted funding target attainment percentage	15	101.11 %
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	99.18 %
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		
02/25/2025	379,633						
			Totals ▶	18(b)	379,633	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	359,447
20 Quarterly contributions and liquidity shortfalls:			
a	Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
b	If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.74 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 74
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> 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	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	523,789	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	3,345		309
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	524,098	
		Carryover balance	Prefunding Balance
35 Balances elected for use to offset funding requirement	0	164,651	164,651
36 Additional cash requirement (line 34 minus line 35)	36	359,447	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	359,447	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies.	<input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021
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Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

T. Bob Amthor Company, Inc. Cash Balance OFFSET Plan
75-1985661 / 002

For the plan year 09/01/2023 through 08/31/2024

401(a)(26) Testing:

Compensation - Use current compensation to calculate the benefit accrual rate for 401(a)(26)

Testing Age - Normal retirement age or attained age, if older