

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p style="text-align: center;"><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold; text-align: center;">2024</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

**A** This return/report is for:  a multiemployer plan  a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan  a DFE (specify) \_\_\_\_\_

**B** This return/report is:  the first return/report  the final return/report

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

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

**D** Check box if filing under:  Form 5558  automatic extension  the DFVC program

special extension (enter description)

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

**Part II Basic Plan Information—enter all requested information**

<p><b>1a</b> Name of plan <u>WIDOPENWEST 401(K) PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>001</u></p>
<p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>WIDOPENWEST FINANCE, LLC</u></p> <p><u>7887 EAST BELLEVIEW AVE</u> <u>SUITE 1000</u> <u>ENGLEWOOD, CO 80111</u></p>	<p><b>1c</b> Effective date of plan <u>10/01/2000</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>31-1811298</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>720-479-3530</u></p> <p><b>2d</b> Business code (see instructions) <u>515210</u></p>

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

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

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	06/16/2025	DARIUS CLAY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<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>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	1871
<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>	1356
	<b>6a(2)</b>	1563
	<b>6b</b>	8
	<b>6c</b>	459
	<b>6d</b>	2030
	<b>6e</b>	3
	<b>6f</b>	2033
	<b>6g(1)</b>	1568
<b>6g(2)</b>	1473	
<b>6h</b>	53	
<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:  
2E 2F 2G 2J 2K 2T 3D

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" 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)

<b>a Pension Schedules</b>	<b>b General Schedules</b>
(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)
(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)
(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>1</u>
(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)
(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> <b>G</b> (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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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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<p><b>SCHEDULE A</b> <b>(Form 5500)</b></p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p><b>Insurance Information</b></p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ <b>File as an attachment to Form 5500.</b></p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p><b>2024</b></p> <hr/> <p><b>This Form is Open to Public Inspection</b></p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p><b>A</b> Name of plan <b>WIDOPENWEST 401(K) PLAN</b></p>	<p><b>B</b> Three-digit plan number (PN) ▶</p>	<p><b>001</b></p>
<p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>WIDOPENWEST FINANCE, LLC</b></p>	<p><b>D</b> Employer Identification Number (EIN) <b>31-1811298</b></p>	

**Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

**1 Coverage Information:**

**(a)** Name of insurance carrier  
**NEW YORK LIFE INSURANCE COMPANY**

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-5582869	66915	GA32259	248	01/01/2024	12/31/2024

**2 Insurance fee and commission information.** Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

<p><b>(a)</b> Total amount of commissions paid</p> <p style="text-align: center;">0</p>	<p><b>(b)</b> Total amount of fees paid</p> <p style="text-align: center;">0</p>
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**3 Persons receiving commissions and fees.** (Complete as many entries as needed to report all persons).

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0			

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

<b>Part II</b>	<b>Investment and Annuity Contract Information</b>	
	Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.	
<b>4</b>	Current value of plan's interest under this contract in the general account at year end .....	0
<b>5</b>	Current value of plan's interest under this contract in separate accounts at year end.....	4661282
<b>6</b>	<b>Contracts With Allocated Funds:</b>	
<b>a</b>	State the basis of premium rates ▶	
<b>b</b>	Premiums paid to carrier .....	0
<b>c</b>	Premiums due but unpaid at the end of the year .....	0
<b>d</b>	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. .... Specify nature of costs ▶	0
<b>e</b>	Type of contract: (1) <input type="checkbox"/> individual policies                      (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶	
<b>f</b>	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>	
<b>7</b>	<b>Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)</b>	
<b>a</b>	Type of contract: (1) <input type="checkbox"/> deposit administration                      (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment                      (4) <input type="checkbox"/> other ▶	
<b>b</b>	Balance at the end of the previous year .....	0
<b>c</b>	Additions: (1) Contributions deposited during the year .....	0
	(2) Dividends and credits.....	0
	(3) Interest credited during the year.....	0
	(4) Transferred from separate account .....	0
	(5) Other (specify below)..... ▶	0
	(6) Total additions .....	0
<b>d</b>	Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....	0
<b>e</b>	Deductions:	
	(1) Disbursed from fund to pay benefits or purchase annuities during year .....	0
	(2) Administration charge made by carrier.....	0
	(3) Transferred to separate account .....	0
	(4) Other (specify below)..... ▶	0
(5) Total deductions .....	0	
<b>f</b>	Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ).....	0

**Part III Welfare Benefit Contract Information**  
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- a**  Health (other than dental or vision)
- b**  Dental
- c**  Vision
- d**  Life insurance
- e**  Temporary disability (accident and sickness)
- f**  Long-term disability
- g**  Supplemental unemployment
- h**  Prescription drug
- i**  Stop loss (large deductible)
- j**  HMO contract
- k**  PPO contract
- l**  Indemnity contract
- m**  Other (specify) ▶

**9** Experience-rated contracts:

<b>a</b>	Premiums: (1) Amount received .....	<b>9a(1)</b>		
	(2) Increase (decrease) in amount due but unpaid .....	<b>9a(2)</b>		
	(3) Increase (decrease) in unearned premium reserve .....	<b>9a(3)</b>		
	(4) Earned ((1) + (2) - (3)) .....		<b>9a(4)</b>	0
<b>b</b>	Benefit charges (1) Claims paid .....	<b>9b(1)</b>		
	(2) Increase (decrease) in claim reserves .....	<b>9b(2)</b>		
	(3) Incurred claims (add (1) and (2)) .....		<b>9b(3)</b>	0
	(4) Claims charged .....		<b>9b(4)</b>	
<b>c</b>	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions .....	<b>9c(1)(A)</b>		
	(B) Administrative service or other fees .....	<b>9c(1)(B)</b>		
	(C) Other specific acquisition costs .....	<b>9c(1)(C)</b>		
	(D) Other expenses .....	<b>9c(1)(D)</b>		
	(E) Taxes .....	<b>9c(1)(E)</b>		
	(F) Charges for risks or other contingencies .....	<b>9c(1)(F)</b>		
	(G) Other retention charges .....	<b>9c(1)(G)</b>		
	(H) Total retention .....		<b>9c(1)(H)</b>	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) .....		<b>9c(2)</b>	
<b>d</b>	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....		<b>9d(1)</b>	
	(2) Claim reserves .....		<b>9d(2)</b>	
	(3) Other reserves .....		<b>9d(3)</b>	
<b>e</b>	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....		<b>9e</b>	

**10** Nonexperience-rated contracts:

<b>a</b>	Total premiums or subscription charges paid to carrier .....	<b>10a</b>	
<b>b</b>	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. ....	<b>10b</b>	

Specify nature of costs.

**Part IV Provision of Information**

**11** Did the insurance company fail to provide any information necessary to complete Schedule A? .....  Yes  No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

<b>SCHEDULE C</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>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>WIDOPENWEST 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>WIDOPENWEST FINANCE, LLC</b>	<b>D</b> Employer Identification Number (EIN) <b>31-1811298</b>	

**Part I Service Provider Information (see instructions)**

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....  Yes  No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**FIDELITY INVESTMENTS INSTITUTIONAL**

**04-2647786**

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	144079	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

CREATIVE PLANNING LLC

84-4519624

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	40000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

BDO USA, P.C.

13-5381590

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT/A UDITOR	11246	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PGIM GLOBAL RE Z - PRUDENTIAL MUTU  22-3703799	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PUTN HGH YLD ADV Y - PUTNAM INVEST  04-2539562	0.20%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>WIDOPENWEST 401(K) PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>WIDOPENWEST FINANCE, LLC</u>	<b>D</b> Employer Identification Number (EIN) <u>31-1811298</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: STABLE VALUE ACCOUNT

**b** Name of sponsor of entity listed in (a): NEW YORK LIFE INSURANCE COMPANY

<b>c</b> EIN-PN <u>13-5582869-125</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4661282</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: MIP CL 2

**b** Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

<b>c</b> EIN-PN <u>04-3022712-024</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)



<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>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>WIDOPENWEST 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>WIDOPENWEST FINANCE, LLC</b>	<b>D</b> Employer Identification Number (EIN) <b>31-1811298</b>

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

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	0	0
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	111790	0
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	252850	0
<b>(3)</b> Other .....	<b>1b(3)</b>	0	0
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	0	0
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	0	0
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	0	0
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	0	0
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	0	0
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	0	0
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	0	0
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	0	0
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	0	0
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	2418477	2642620
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	3833538	0
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	1017394	4661282
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	0	0
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	115186753	132511130
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	0	0
<b>(15)</b> Other .....	<b>1c(15)</b>	0	0

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>	0	0
(2) Employer real property.....	<b>1d(2)</b>	0	0
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>	0	0
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	122820802	139815032
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>	0	0
<b>h</b> Operating payables.....	<b>1h</b>	0	0
<b>i</b> Acquisition indebtedness.....	<b>1i</b>	0	0
<b>j</b> Other liabilities.....	<b>1j</b>	0	0
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	122820802	139815032

**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: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	3208395	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	8181552	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	1086528	
(2) Noncash contributions.....	<b>2a(2)</b>	0	12476475
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	3	160529
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>	0	
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>	0	
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>	0	
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	160526	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>	0	
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		160529
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>	0	4861886
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>	0	
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	4861886	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		4861886
<b>(3)</b> Rents.....	<b>2b(3)</b>		0
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>	0	0
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>	0	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>	0	0
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	0	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)	39564
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)	102998
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)	0
(9) Net investment gain (loss) from 103-12 investment entities .....	2b(9)	0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)	13388176
<b>c</b> Other income .....	2c	0
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d	31029628

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	13833372
(2) To insurance carriers for the provision of benefits .....	2e(2)	0
(3) Other.....	2e(3)	0
(4) Total benefit payments. Add lines 2e(1) through (3) .....	2e(4)	13833372
<b>f</b> Corrective distributions (see instructions) .....	2f	0
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	2g	6702
<b>h</b> Interest expense.....	2h	0
<b>i</b> Administrative expenses:		
(1) Salaries and allowances .....	2i(1)	0
(2) Contract administrator fees .....	2i(2)	1200
(3) Recordkeeping fees .....	2i(3)	142879
(4) IQPA audit fees .....	2i(4)	11246
(5) Investment advisory and investment management fees .....	2i(5)	40000
(6) Bank or trust company trustee/custodial fees .....	2i(6)	0
(7) Actuarial fees .....	2i(7)	0
(8) Legal fees .....	2i(8)	0
(9) Valuation/appraisal fees .....	2i(9)	0
(10) Other trustee fees and expenses .....	2i(10)	0
(11) Other expenses.....	2i(11)	-1
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)	195324
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j	14035398

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k	16994230
<b>l</b> Transfers of assets:		
(1) To this plan.....	2l(1)	0
(2) From this plan .....	2l(2)	0

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1)  Unmodified (2)  Qualified (3)  Disclaimer (4)  Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1)  DOL Regulation 2520.103-8 (2)  DOL Regulation 2520.103-12(d) (3)  neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **BDO USA, P.C.**

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

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

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

**Part IV Compliance Questions**

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

During the plan year:

	Yes	No	Amount
<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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2055
<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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>e</b> Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1000000
<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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<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.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

**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>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>WIDOPENWEST 401(K) PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>WIDOPENWEST FINANCE, LLC</u>	<b>D</b> Employer Identification Number (EIN) <u>31-1811298</u>	

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

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

1	
---	--

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 04-6568107

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

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year..... 

3	
---	--

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

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

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

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<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.
----------------	---

**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 Q702438A.

# WideOpenWest 401(k) Plan

Financial Statements  
and Supplemental Schedules  
As of December 31, 2024 and 2023  
and for the Year Ended December 31, 2024

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



## **WideOpenWest 401(k) Plan**

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Financial Statements and Supplemental Schedules

As of December 31, 2024 and 2023 and for the Year Ended December 31, 2024

# WideOpenWest 401(k) Plan

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## Independent Auditor's Report

The Plan Administrator  
WideOpenWest 401(k) Plan  
Englewood, Colorado

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

We have performed audits of the financial statements of WideOpenWest 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 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 the procedures performed as described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).
- The certified investment information in the accompanying financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined 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 (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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

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

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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



In performing an audit in accordance with GAAS, we:

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

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

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

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

***Other Matter – Supplemental Schedules Required by ERISA***

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2024 and Delinquent Participant Contributions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, have been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves,



and other additional procedures in accordance with GAAS. For information included in the supplemental 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 DOL'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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The certified investment information in the supplemental schedules agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*BDO USA, P.C.*

June 11, 2025

# WideOpenWest 401(k) Plan

## Statements of Net Assets Available for Benefits

<i>December 31,</i>	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Investments, at fair value	\$ 132,511,130	\$ 119,020,291
Fully benefit-responsive investment contract, at contract value	4,661,282	1,017,394
<b>Total Investments</b>	<b>137,172,412</b>	<b>120,037,685</b>
<b>Receivables</b>		
Notes receivable from participants	2,642,620	2,418,477
Employer contributions	-	111,790
Employee contributions	-	252,850
<b>Total Receivables</b>	<b>2,642,620</b>	<b>2,783,117</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 139,815,032</b>	<b>\$ 122,820,802</b>

*See accompanying notes to financial statements.*

## WideOpenWest 401(k) Plan

### Statement of Changes in Net Assets Available for Benefits

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*Year ended December 31, 2024*

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#### **Additions**

##### Contributions:

Participant	\$	8,181,552
Employer, net of forfeitures		3,208,395
Rollover		1,086,528

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**Total Contributions** 12,476,475

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##### Investment income:

Dividends and interest		5,004,451
Net appreciation in fair value of investments		13,388,176

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**Total Net Investment Income** 18,392,627

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Interest earned on notes receivable from participants 160,526

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**Total Additions** 31,029,628

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#### **Deductions**

Benefits paid to participants and deemed distributions of loans	(13,840,074)
Administrative expenses	(195,324)

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**Total Deductions** (14,035,398)

---

**Net Increase in Net Assets Available for Benefits** 16,994,230

**Net Assets Available for Benefits, beginning of year** 122,820,802

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**Net Assets Available for Benefits, end of year** \$ 139,815,032

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*See accompanying notes to financial statements.*

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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### 1. Plan Description

The following brief description of WideOpenWest 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

#### *General*

The Plan was established October 1, 2000. The Plan is a defined contribution plan covering eligible employees of WideOpenWest Finance, LLC and its participating subsidiaries (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

#### *Administration of the Plan*

The trustee and recordkeeper are Fidelity Management Trust Company (Fidelity or Trustee). The administrator of the Plan is the Company. Fidelity holds the assets of the Plan. The Investment Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

#### *Eligibility*

Employees of the Company who have attained the age of 21 and completed one month of service, as defined in the Plan document, are eligible to participate in the Plan. To be eligible for the discretionary matching contribution, participants must have attained the age of 21 and completed six months of service. Members of a collective-bargaining unit, leased employees, and non-resident aliens are not eligible to participate in the Plan. Employees may enter the Plan the first day of the month upon meeting the age and service requirements.

#### *Contributions*

Participants may contribute on a pre-tax basis or after-tax Roth basis up to 95% of their eligible annual compensation, as defined in the Plan document, in increments of 1%, not to exceed Internal Revenue Code (IRC) limits. Participants age 50 and over may defer an additional catch-up contribution up to IRC limits. Rollover contributions to the Plan may also be made from other qualified plans if certain criteria are met. The Plan allows for a discretionary matching contribution. The discretionary matching contribution for the year ended December 31, 2024 was 100% of the first 3% and 50% of the next 2% of compensation deferred by the participant, not to exceed 4% of eligible compensation for the year.

#### *Participant Accounts*

Each participant's account is credited with the participant's pre-tax and after-tax Roth contributions, rollover contributions, catch-up contributions, the Company's discretionary matching contributions, and an allocation of net Plan earnings or losses, and charged with an allocation of certain administrative expenses. The investment earnings or losses are allocated to each participant's account in the proportion that the balance of each participant's account bears to the total balance of all participants in each investment option. Participants may direct the investment of their account balances into the investment options offered by the Plan. Participants can elect to

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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invest in a guaranteed investment contract or various registered investment companies and may change their investment elections at any time.

### ***Vesting***

Participants are immediately vested in their pre-tax, after-tax Roth, rollover, and catch-up contributions. Vesting in the Company's discretionary matching contributions is based on years of service, as defined in the Plan document. A participant becomes vested in the Company's discretionary matching contributions as follows:

Years of Service	Vested (%)
Less than 1	-
1	25
2	50
3	75
4	100

Prior service credit was given to active employees of certain acquired companies.

Participants who die, become disabled, reach age 65, or if the Plan is terminated, are fully vested in their accounts.

### ***Forfeitures***

Upon termination of employment, the forfeited non-vested amounts may be used to reduce future Company contributions or pay administrative expenses. At December 31, 2024 and 2023, forfeited non-vested accounts totaled approximately \$97,000 and \$74,000, respectively. During the Plan year ended December 31, 2024, \$134,004 of forfeitures were used to reduce employer contributions and \$11,246 of forfeitures were used to pay administrative expenses.

### ***Notes Receivable from Participants***

Participants may borrow from their accounts subject to the Plan's provisions. Participant notes are secured by the balance in the participants' accounts. Only one borrowing may be outstanding at a time. A minimum of \$1,000 may be borrowed, up to the lesser of \$50,000 or ½ of their vested account balance. Participant notes bear a reasonable interest rate based on prime rate (as specified in *The Wall Street Journal*), which is determined at the time of the borrowing and is fixed for the term of the note. Interest rates ranged from 3.25% to 8.50% as of December 31, 2024. In general, participant borrowings are repaid through regular payroll deductions. Effective July 5, 2022, the Plan was amended to allow terminated employees to repay outstanding loans directly to Fidelity.

### ***Payment of Benefits***

Upon termination of service due to death, disability, retirement, or separation of service, participants may elect to receive the vested portion of their account in a lump-sum distribution, installment payments, partial payments, or a direct rollover to another qualified plan or an individual retirement account (IRA). For terminated participants with vested balances greater than \$1,000, but less than \$5,000 (effective January 1, 2025 this increases to \$7,000), if an election to distribute benefits is not made within 60 days following their termination date, their vested balance

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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will be rolled into an IRA. For terminated participants with balances less than \$1,000, these amounts are automatically distributed in a lump sum to the participant. In-service distributions at age 59½ of elective deferrals, rollover, and the vested portion of Company discretionary matching contributions, are also allowed by the Plan if certain criteria are met.

### ***Hardship Withdrawals***

Participants may also withdraw an amount not to exceed the balance in their elective deferral contributions account, subject to certain penalties, to satisfy one of the immediate and heavy financial needs as described in the Plan document.

### ***Plan Termination***

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event the Plan is terminated, all participant accounts would immediately become fully vested.

## **2. Summary of Accounting Policies**

### ***Basis of Accounting***

The accompanying financial statements have been prepared using the accrual basis of accounting.

### ***Use of Estimates***

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

### ***Valuation of Investments and Income Recognition***

Investments are reported at fair value with the exception of the fully benefit-responsive investment contract. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisor and Trustee. See Note 3 for discussion of fair value measurements.

The Plan's fully benefit-responsive investment contract (see Note 4) is valued at contract value.

Purchases and sales of securities are recorded on a trade-date basis. The net appreciation in the fair value of investments (net realized and unrealized gains and losses and capital gains received and reinvested in the Plan) is reflected in the accompanying statement of changes in net assets available for benefits. Interest income is recorded on the accrual basis as earned. Dividends and capital gains distributions are recorded on the ex-dividend date.

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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### ***Concentrations, Risks, and Uncertainties***

The Plan invests in various registered investment companies, a collective investment trust, and a guaranteed investment contract. Investment securities, in general, are exposed to interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risk in the near term would materially affect the amounts reported in the statements of net assets available for benefits and participant accounts.

As of both December 31, 2024 and 2023, there were two investments held, which individually accounted for more than 10% of net assets available for benefits. See the supplemental Schedule of Assets (Held at End of Year) for a complete listing of investments held at December 31, 2024.

### ***Contributions***

Participant and Company discretionary matching contributions are recognized in the period during which the Company makes payroll deductions from the participant's earnings.

### ***Notes Receivable from Participants***

Notes receivable from participants are measured at their unpaid principal balance plus any accrued, but unpaid interest. Related fees are recorded as administrative expenses and are expensed when incurred. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

### ***Payments of Benefits***

Benefits are recorded when paid.

### ***Expenses of the Plan***

During the year ended December 31, 2024, administrative expenses of \$195,324 were paid by the Plan for loan processing and maintenance, recordkeeping, and other professional services fees. Under the service provider agreement with Fidelity, certain revenue-sharing rebates received from certain registered investment companies held by the Plan reduce recordkeeping fees and are shown net of these rebates on the statement of changes in net assets available for benefits. Certain other fees and expenses may be charged within the investments and are reflected in the net appreciation (depreciation) in fair value of investments. The Company, on behalf of the Plan, paid all other administrative expenses of the Plan, and those expenses are excluded from these financial statements.

### ***Income Tax Status***

The Plan has adopted a non-standardized pre-approved profit-sharing plan, which has received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, stating that the form of the non-standardized pre-approved profit-sharing plan is qualified under Section 401 of the IRC, and therefore, the related trust is tax-exempt. The Plan has been amended; however, the Plan administrator believes that the Plan is designed and currently being operated in compliance with the applicable provisions of the IRC and the Plan and related trust continue to be tax-exempt;

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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therefore, no provision for income taxes have been included in the accompanying financial statements.

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

### 3. Fair Value Measurements and Disclosures

Accounting Standards Codification (ASC) 820, *Fair Value Measurement*, provides for a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under 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:

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

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

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

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023:

*Registered Investment Companies (Mutual Funds)* - These assets are valued at the daily closing price as reported by the fund. Registered investment companies held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

*Stable Value Collective Investment Trust* - The collective investment trust is valued based on the Plan's interest in the funds at NAV reported by the bank collective trust manager as of the financial

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

statement date. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the funds will sell the investment for an amount different from the reported NAV. Participant transactions may occur daily. There are no known restrictions or unfunded commitments for the investment. The fund is a direct-filing entity.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis:

### *December 31, 2024*

	Level 1	Level 2	Level 3	Total
Registered investment companies	\$132,511,130	\$ -	\$ -	\$132,511,130
<b>Total Investments, at fair value</b>	<b>\$132,511,130</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$132,511,130</b>

### *December 31, 2023*

	Level 1	Level 2	Level 3	Total
Registered investment companies	\$115,186,753	\$ -	\$ -	\$115,186,753
<b>Total Assets, in the fair value hierarchy</b>	<b>\$115,186,753</b>	<b>\$ -</b>	<b>\$ -</b>	<b>115,186,753</b>
Investments measured at NAV <sup>(a)</sup>				<u>3,833,538</u>
<b>Total Investments, at fair value</b>				<b>\$119,020,291</b>

<sup>(a)</sup> In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) as a practical expedient, have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

### *Investments Measured Using the Net Asset Value per Share Practical Expedient*

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2023. There are no participant redemption restrictions for this investment; the redemption notice period is applicable only to the Plan:

#### *December 31,*

	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2024	2023			
Fidelity Managed Income Portfolio Class II - Collective Investment Trust	\$ -	\$ 3,833,538	None	Daily	12 months for full liquidation

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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### 4. Guaranteed Investment Contract

The Plan holds an investment in the New York Life Anchor Account, which is a Guaranteed Investment Contract (GIC). New York Life Insurance Company (New York Life) maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at contract value as reported by New York Life. The issuer of the GIC is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The effective annual interest rate can never be less than 0% and rates are compounded daily and credited monthly to the effective annual interest rate.

The GIC is fully benefit-responsive and contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the GIC. Contract value, as reported to the Plan by New York Life, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events may limit the availability of the Plan to transact at the contract value with New York Life. Such events include, but are not limited to, a total or partial plan termination, merger, spin-off, lay-off, early retirement incentive program, sale or closing of all or part of the Plan sponsor's operations, bankruptcy or receivership. Upon occurrence of any of these events, a market value adjustment or other withdrawal restrictions may apply. The plan administrator does not believe that the occurrence of such events is probable.

### 5. Certified Investment Information

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

- a. Investments and notes receivable from participants as shown in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023.
- b. Net appreciation, dividend and interest income, and interest earned on notes receivable from participants as shown in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2024.
- c. Investment information as reported in the supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024 and investment amounts included in the notes to financial statements as of December 31, 2024 and 2023.

At the request of the plan administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing the certified investment information with the related information presented and disclosed in the financial statements and supplemental schedule, reading the disclosures relating to the investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP and whether the supplemental schedule is in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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### **6. Related Party and Party-in-Interest Transactions**

Certain Plan investments are in funds and accounts that are managed by Fidelity. Fees were paid to Fidelity, the Trustee and recordkeeper of the Plan, and Lockton, the investment advisor, from Plan assets during 2024. Fidelity may also receive certain indirect fees from the various registered investment companies. Certain management fees (in the form of an expense ratio charged to each investment option) are deducted from earnings or losses on investments. In addition, the Plan also issues loans to participants, which are secured by the vested balance of the participants' accounts. The above transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

### **7. Delinquent Participant Contributions**

During the Plan year ended December 31, 2023, participant contributions and loan repayments totaling \$2,055 were not remitted to the Plan within the period prescribed by DOL regulations. These transactions constitute non-exempt party-in-interest transactions or prohibited transactions as defined by ERISA. The related lost earnings were remitted to the Plan in May 2025.

### **8. Subsequent Events**

The Company has performed an evaluation of subsequent events through June 11, 2025, which is the date the financial statements were available to be issued. There were no events or transactions discovered during the evaluation that require recognition or disclosure in the financial statements.

## Supplemental Schedules

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# WideOpenWest 401(k) Plan

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions  
 EIN: 31-1811298 Plan No.: 001

*Year ended December 31, 2024*

Participant Contributions Transferred Late to Plan	Total That Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP* and PTE** 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP*	
Check here if late participant loan repayments are included: <input type="checkbox"/>				
WideOpenWest Finance, LLC*** 2023	\$ 2,055	\$ -	\$ -	\$ -

- \* Voluntary Fiduciary Correction Program (DOL).
- \*\* Prohibited Transaction Exemption (DOL).
- \*\*\* Represents a party-in-interest, as defined by ERISA.

# WideOpenWest 401(k) Plan

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

EIN: 31-1811298

Plan No.: 001

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value		Cost	Current Value
<b>Guaranteed Investment Contract</b>				
*	New York Life Insurance Company	Anchor Account, gross crediting rate of 3.73%	**	\$ 4,661,282
<b>Registered Investment Companies</b>				
	Vanguard	Equity Income	**	5,283,017
	Vanguard	Federal Money Market Fund	**	109
	MFS	Mid Cap Value	**	532,543
	PGIM	Prudential Global Real Estate Fund - Class Z	**	411,826
	DFA	US Small Cap Portfolio - Institutional Class	**	4,199,095
	PIMCO	RealPath Blend 2025 Fund	**	5,613,769
	PIMCO	RealPath Blend 2030 Fund	**	7,694,686
	PIMCO	RealPath Blend 2035 Fund	**	10,785,725
	PIMCO	RealPath Blend 2040 Fund	**	12,069,656
	PIMCO	RealPath Blend 2045 Fund	**	11,395,568
	PIMCO	RealPath Blend 2050 Fund	**	7,143,884
	PIMCO	RealPath Blend 2055 Fund	**	4,747,857
	PIMCO	RealPath Blend 2060 Fund	**	1,475,735
	PIMCO	RealPath Blend Income Institutional	**	1,842,306
	PIMCO	Income Institutional	**	789,238
	PIMCO	Foreign Bond Fund (USD Hedged) - Institutional Class	**	891,933
	Eaton	Vance Atlanta Capital SMID-Cap R6	**	768,957
*	Fidelity	US Bond Index	**	1,699,827
	MFS	International Diversification	**	4,030,197
	T. Rowe Price	Institutional Large Cap Growth Fund	**	21,225,149
	Putnam	High Yield Trust Fund - Class Y	**	1,321,632
*	Fidelity	500 Index	**	21,810,003
*	Fidelity	International Index	**	831,871
*	Fidelity	Extended Market Index	**	5,946,547
<b>Total Registered Investment Companies</b>				<b>132,511,130</b>
<b>Total Investments, per financial statements</b>				<b>137,172,412</b>
*	<b>Notes Receivable from Participants</b> Interest rates of 3.25% to 8.50%		-	2,642,620
<b>Total Investments, per Form 5500</b>				<b>\$ 139,815,032</b>

\* Represents a party-in-interest, as defined by ERISA.

\*\* The cost of participant-directed investments is not required to be disclosed.

# WideOpenWest 401(k) Plan

Financial Statements  
and Supplemental Schedules  
As of December 31, 2024 and 2023  
and for the Year Ended December 31, 2024

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



## **WideOpenWest 401(k) Plan**

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Financial Statements and Supplemental Schedules

As of December 31, 2024 and 2023 and for the Year Ended December 31, 2024

# WideOpenWest 401(k) Plan

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## Independent Auditor's Report

The Plan Administrator  
WideOpenWest 401(k) Plan  
Englewood, Colorado

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

We have performed audits of the financial statements of WideOpenWest 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 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 the procedures performed as described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).
- The certified investment information in the accompanying financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined 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 (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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

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

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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



In performing an audit in accordance with GAAS, we:

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

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

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

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

***Other Matter – Supplemental Schedules Required by ERISA***

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2024 and Delinquent Participant Contributions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, have been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves,



and other additional procedures in accordance with GAAS. For information included in the supplemental 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 DOL'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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The certified investment information in the supplemental schedules agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*BDO USA, P.C.*

June 11, 2025

# WideOpenWest 401(k) Plan

## Statements of Net Assets Available for Benefits

<i>December 31,</i>	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Investments, at fair value	\$ 132,511,130	\$ 119,020,291
Fully benefit-responsive investment contract, at contract value	4,661,282	1,017,394
<b>Total Investments</b>	<b>137,172,412</b>	<b>120,037,685</b>
<b>Receivables</b>		
Notes receivable from participants	2,642,620	2,418,477
Employer contributions	-	111,790
Employee contributions	-	252,850
<b>Total Receivables</b>	<b>2,642,620</b>	<b>2,783,117</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 139,815,032</b>	<b>\$ 122,820,802</b>

*See accompanying notes to financial statements.*

## WideOpenWest 401(k) Plan

### Statement of Changes in Net Assets Available for Benefits

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*Year ended December 31, 2024*

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#### **Additions**

##### Contributions:

Participant	\$	8,181,552
Employer, net of forfeitures		3,208,395
Rollover		1,086,528

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**Total Contributions** 12,476,475

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##### Investment income:

Dividends and interest		5,004,451
Net appreciation in fair value of investments		13,388,176

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**Total Net Investment Income** 18,392,627

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Interest earned on notes receivable from participants 160,526

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**Total Additions** 31,029,628

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#### **Deductions**

Benefits paid to participants and deemed distributions of loans	(13,840,074)
Administrative expenses	(195,324)

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**Total Deductions** (14,035,398)

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**Net Increase in Net Assets Available for Benefits** 16,994,230

**Net Assets Available for Benefits, beginning of year** 122,820,802

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**Net Assets Available for Benefits, end of year** \$ 139,815,032

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*See accompanying notes to financial statements.*

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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### 1. Plan Description

The following brief description of WideOpenWest 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

#### *General*

The Plan was established October 1, 2000. The Plan is a defined contribution plan covering eligible employees of WideOpenWest Finance, LLC and its participating subsidiaries (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

#### *Administration of the Plan*

The trustee and recordkeeper are Fidelity Management Trust Company (Fidelity or Trustee). The administrator of the Plan is the Company. Fidelity holds the assets of the Plan. The Investment Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

#### *Eligibility*

Employees of the Company who have attained the age of 21 and completed one month of service, as defined in the Plan document, are eligible to participate in the Plan. To be eligible for the discretionary matching contribution, participants must have attained the age of 21 and completed six months of service. Members of a collective-bargaining unit, leased employees, and non-resident aliens are not eligible to participate in the Plan. Employees may enter the Plan the first day of the month upon meeting the age and service requirements.

#### *Contributions*

Participants may contribute on a pre-tax basis or after-tax Roth basis up to 95% of their eligible annual compensation, as defined in the Plan document, in increments of 1%, not to exceed Internal Revenue Code (IRC) limits. Participants age 50 and over may defer an additional catch-up contribution up to IRC limits. Rollover contributions to the Plan may also be made from other qualified plans if certain criteria are met. The Plan allows for a discretionary matching contribution. The discretionary matching contribution for the year ended December 31, 2024 was 100% of the first 3% and 50% of the next 2% of compensation deferred by the participant, not to exceed 4% of eligible compensation for the year.

#### *Participant Accounts*

Each participant's account is credited with the participant's pre-tax and after-tax Roth contributions, rollover contributions, catch-up contributions, the Company's discretionary matching contributions, and an allocation of net Plan earnings or losses, and charged with an allocation of certain administrative expenses. The investment earnings or losses are allocated to each participant's account in the proportion that the balance of each participant's account bears to the total balance of all participants in each investment option. Participants may direct the investment of their account balances into the investment options offered by the Plan. Participants can elect to

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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invest in a guaranteed investment contract or various registered investment companies and may change their investment elections at any time.

### ***Vesting***

Participants are immediately vested in their pre-tax, after-tax Roth, rollover, and catch-up contributions. Vesting in the Company's discretionary matching contributions is based on years of service, as defined in the Plan document. A participant becomes vested in the Company's discretionary matching contributions as follows:

Years of Service	Vested (%)
Less than 1	-
1	25
2	50
3	75
4	100

Prior service credit was given to active employees of certain acquired companies.

Participants who die, become disabled, reach age 65, or if the Plan is terminated, are fully vested in their accounts.

### ***Forfeitures***

Upon termination of employment, the forfeited non-vested amounts may be used to reduce future Company contributions or pay administrative expenses. At December 31, 2024 and 2023, forfeited non-vested accounts totaled approximately \$97,000 and \$74,000, respectively. During the Plan year ended December 31, 2024, \$134,004 of forfeitures were used to reduce employer contributions and \$11,246 of forfeitures were used to pay administrative expenses.

### ***Notes Receivable from Participants***

Participants may borrow from their accounts subject to the Plan's provisions. Participant notes are secured by the balance in the participants' accounts. Only one borrowing may be outstanding at a time. A minimum of \$1,000 may be borrowed, up to the lesser of \$50,000 or ½ of their vested account balance. Participant notes bear a reasonable interest rate based on prime rate (as specified in *The Wall Street Journal*), which is determined at the time of the borrowing and is fixed for the term of the note. Interest rates ranged from 3.25% to 8.50% as of December 31, 2024. In general, participant borrowings are repaid through regular payroll deductions. Effective July 5, 2022, the Plan was amended to allow terminated employees to repay outstanding loans directly to Fidelity.

### ***Payment of Benefits***

Upon termination of service due to death, disability, retirement, or separation of service, participants may elect to receive the vested portion of their account in a lump-sum distribution, installment payments, partial payments, or a direct rollover to another qualified plan or an individual retirement account (IRA). For terminated participants with vested balances greater than \$1,000, but less than \$5,000 (effective January 1, 2025 this increases to \$7,000), if an election to distribute benefits is not made within 60 days following their termination date, their vested balance

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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will be rolled into an IRA. For terminated participants with balances less than \$1,000, these amounts are automatically distributed in a lump sum to the participant. In-service distributions at age 59½ of elective deferrals, rollover, and the vested portion of Company discretionary matching contributions, are also allowed by the Plan if certain criteria are met.

### ***Hardship Withdrawals***

Participants may also withdraw an amount not to exceed the balance in their elective deferral contributions account, subject to certain penalties, to satisfy one of the immediate and heavy financial needs as described in the Plan document.

### ***Plan Termination***

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event the Plan is terminated, all participant accounts would immediately become fully vested.

## **2. Summary of Accounting Policies**

### ***Basis of Accounting***

The accompanying financial statements have been prepared using the accrual basis of accounting.

### ***Use of Estimates***

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

### ***Valuation of Investments and Income Recognition***

Investments are reported at fair value with the exception of the fully benefit-responsive investment contract. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisor and Trustee. See Note 3 for discussion of fair value measurements.

The Plan's fully benefit-responsive investment contract (see Note 4) is valued at contract value.

Purchases and sales of securities are recorded on a trade-date basis. The net appreciation in the fair value of investments (net realized and unrealized gains and losses and capital gains received and reinvested in the Plan) is reflected in the accompanying statement of changes in net assets available for benefits. Interest income is recorded on the accrual basis as earned. Dividends and capital gains distributions are recorded on the ex-dividend date.

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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### ***Concentrations, Risks, and Uncertainties***

The Plan invests in various registered investment companies, a collective investment trust, and a guaranteed investment contract. Investment securities, in general, are exposed to interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risk in the near term would materially affect the amounts reported in the statements of net assets available for benefits and participant accounts.

As of both December 31, 2024 and 2023, there were two investments held, which individually accounted for more than 10% of net assets available for benefits. See the supplemental Schedule of Assets (Held at End of Year) for a complete listing of investments held at December 31, 2024.

### ***Contributions***

Participant and Company discretionary matching contributions are recognized in the period during which the Company makes payroll deductions from the participant's earnings.

### ***Notes Receivable from Participants***

Notes receivable from participants are measured at their unpaid principal balance plus any accrued, but unpaid interest. Related fees are recorded as administrative expenses and are expensed when incurred. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

### ***Payments of Benefits***

Benefits are recorded when paid.

### ***Expenses of the Plan***

During the year ended December 31, 2024, administrative expenses of \$195,324 were paid by the Plan for loan processing and maintenance, recordkeeping, and other professional services fees. Under the service provider agreement with Fidelity, certain revenue-sharing rebates received from certain registered investment companies held by the Plan reduce recordkeeping fees and are shown net of these rebates on the statement of changes in net assets available for benefits. Certain other fees and expenses may be charged within the investments and are reflected in the net appreciation (depreciation) in fair value of investments. The Company, on behalf of the Plan, paid all other administrative expenses of the Plan, and those expenses are excluded from these financial statements.

### ***Income Tax Status***

The Plan has adopted a non-standardized pre-approved profit-sharing plan, which has received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, stating that the form of the non-standardized pre-approved profit-sharing plan is qualified under Section 401 of the IRC, and therefore, the related trust is tax-exempt. The Plan has been amended; however, the Plan administrator believes that the Plan is designed and currently being operated in compliance with the applicable provisions of the IRC and the Plan and related trust continue to be tax-exempt;

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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therefore, no provision for income taxes have been included in the accompanying financial statements.

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

### 3. Fair Value Measurements and Disclosures

Accounting Standards Codification (ASC) 820, *Fair Value Measurement*, provides for a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under 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:

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

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

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

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023:

*Registered Investment Companies (Mutual Funds)* - These assets are valued at the daily closing price as reported by the fund. Registered investment companies held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

*Stable Value Collective Investment Trust* - The collective investment trust is valued based on the Plan's interest in the funds at NAV reported by the bank collective trust manager as of the financial

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

statement date. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the funds will sell the investment for an amount different from the reported NAV. Participant transactions may occur daily. There are no known restrictions or unfunded commitments for the investment. The fund is a direct-filing entity.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis:

### *December 31, 2024*

	Level 1	Level 2	Level 3	Total
Registered investment companies	\$132,511,130	\$ -	\$ -	\$132,511,130
<b>Total Investments, at fair value</b>	<b>\$132,511,130</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$132,511,130</b>

### *December 31, 2023*

	Level 1	Level 2	Level 3	Total
Registered investment companies	\$115,186,753	\$ -	\$ -	\$115,186,753
<b>Total Assets, in the fair value hierarchy</b>	<b>\$115,186,753</b>	<b>\$ -</b>	<b>\$ -</b>	<b>115,186,753</b>
Investments measured at NAV <sup>(a)</sup>				<u>3,833,538</u>
<b>Total Investments, at fair value</b>				<b>\$119,020,291</b>

<sup>(a)</sup> In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) as a practical expedient, have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

### *Investments Measured Using the Net Asset Value per Share Practical Expedient*

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2023. There are no participant redemption restrictions for this investment; the redemption notice period is applicable only to the Plan:

#### *December 31,*

	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2024	2023			
Fidelity Managed Income Portfolio Class II - Collective Investment Trust	\$ -	\$ 3,833,538	None	Daily	12 months for full liquidation

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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### 4. Guaranteed Investment Contract

The Plan holds an investment in the New York Life Anchor Account, which is a Guaranteed Investment Contract (GIC). New York Life Insurance Company (New York Life) maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at contract value as reported by New York Life. The issuer of the GIC is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The effective annual interest rate can never be less than 0% and rates are compounded daily and credited monthly to the effective annual interest rate.

The GIC is fully benefit-responsive and contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the GIC. Contract value, as reported to the Plan by New York Life, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events may limit the availability of the Plan to transact at the contract value with New York Life. Such events include, but are not limited to, a total or partial plan termination, merger, spin-off, lay-off, early retirement incentive program, sale or closing of all or part of the Plan sponsor's operations, bankruptcy or receivership. Upon occurrence of any of these events, a market value adjustment or other withdrawal restrictions may apply. The plan administrator does not believe that the occurrence of such events is probable.

### 5. Certified Investment Information

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

- a. Investments and notes receivable from participants as shown in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023.
- b. Net appreciation, dividend and interest income, and interest earned on notes receivable from participants as shown in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2024.
- c. Investment information as reported in the supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024 and investment amounts included in the notes to financial statements as of December 31, 2024 and 2023.

At the request of the plan administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing the certified investment information with the related information presented and disclosed in the financial statements and supplemental schedule, reading the disclosures relating to the investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP and whether the supplemental schedule is in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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### **6. Related Party and Party-in-Interest Transactions**

Certain Plan investments are in funds and accounts that are managed by Fidelity. Fees were paid to Fidelity, the Trustee and recordkeeper of the Plan, and Lockton, the investment advisor, from Plan assets during 2024. Fidelity may also receive certain indirect fees from the various registered investment companies. Certain management fees (in the form of an expense ratio charged to each investment option) are deducted from earnings or losses on investments. In addition, the Plan also issues loans to participants, which are secured by the vested balance of the participants' accounts. The above transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

### **7. Delinquent Participant Contributions**

During the Plan year ended December 31, 2023, participant contributions and loan repayments totaling \$2,055 were not remitted to the Plan within the period prescribed by DOL regulations. These transactions constitute non-exempt party-in-interest transactions or prohibited transactions as defined by ERISA. The related lost earnings were remitted to the Plan in May 2025.

### **8. Subsequent Events**

The Company has performed an evaluation of subsequent events through June 11, 2025, which is the date the financial statements were available to be issued. There were no events or transactions discovered during the evaluation that require recognition or disclosure in the financial statements.

## Supplemental Schedules

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# WideOpenWest 401(k) Plan

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions  
 EIN: 31-1811298 Plan No.: 001

*Year ended December 31, 2024*

Participant Contributions Transferred Late to Plan	Total That Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP* and PTE** 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP*	
Check here if late participant loan repayments are included: <input type="checkbox"/>				
WideOpenWest Finance, LLC*** 2023	\$ 2,055	\$ -	\$ -	\$ -

- \* Voluntary Fiduciary Correction Program (DOL).
- \*\* Prohibited Transaction Exemption (DOL).
- \*\*\* Represents a party-in-interest, as defined by ERISA.

# WideOpenWest 401(k) Plan

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

EIN: 31-1811298

Plan No.: 001

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value		Cost	Current Value
<b>Guaranteed Investment Contract</b>				
*	New York Life Insurance Company	Anchor Account, gross crediting rate of 3.73%	**	\$ 4,661,282
<b>Registered Investment Companies</b>				
	Vanguard	Equity Income	**	5,283,017
	Vanguard	Federal Money Market Fund	**	109
	MFS	Mid Cap Value	**	532,543
	PGIM	Prudential Global Real Estate Fund - Class Z	**	411,826
	DFA	US Small Cap Portfolio - Institutional Class	**	4,199,095
	PIMCO	RealPath Blend 2025 Fund	**	5,613,769
	PIMCO	RealPath Blend 2030 Fund	**	7,694,686
	PIMCO	RealPath Blend 2035 Fund	**	10,785,725
	PIMCO	RealPath Blend 2040 Fund	**	12,069,656
	PIMCO	RealPath Blend 2045 Fund	**	11,395,568
	PIMCO	RealPath Blend 2050 Fund	**	7,143,884
	PIMCO	RealPath Blend 2055 Fund	**	4,747,857
	PIMCO	RealPath Blend 2060 Fund	**	1,475,735
	PIMCO	RealPath Blend Income Institutional	**	1,842,306
	PIMCO	Income Institutional	**	789,238
	PIMCO	Foreign Bond Fund (USD Hedged) - Institutional Class	**	891,933
	Eaton	Vance Atlanta Capital SMID-Cap R6	**	768,957
*	Fidelity	US Bond Index	**	1,699,827
	MFS	International Diversification	**	4,030,197
	T. Rowe Price	Institutional Large Cap Growth Fund	**	21,225,149
	Putnam	High Yield Trust Fund - Class Y	**	1,321,632
*	Fidelity	500 Index	**	21,810,003
*	Fidelity	International Index	**	831,871
*	Fidelity	Extended Market Index	**	5,946,547
<b>Total Registered Investment Companies</b>				<b>132,511,130</b>
<b>Total Investments, per financial statements</b>				<b>137,172,412</b>
*	<b>Notes Receivable from Participants</b>	Interest rates of 3.25% to 8.50%	-	2,642,620
<b>Total Investments, per Form 5500</b>				<b>\$ 139,815,032</b>

\* Represents a party-in-interest, as defined by ERISA.

\*\* The cost of participant-directed investments is not required to be disclosed.

# WideOpenWest 401(k) Plan

Financial Statements  
and Supplemental Schedules  
As of December 31, 2024 and 2023  
and for the Year Ended December 31, 2024

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



## **WideOpenWest 401(k) Plan**

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Financial Statements and Supplemental Schedules

As of December 31, 2024 and 2023 and for the Year Ended December 31, 2024

# WideOpenWest 401(k) Plan

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## Independent Auditor's Report

The Plan Administrator  
WideOpenWest 401(k) Plan  
Englewood, Colorado

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

We have performed audits of the financial statements of WideOpenWest 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 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 the procedures performed as described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).
- The certified investment information in the accompanying financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined 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 (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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

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

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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



In performing an audit in accordance with GAAS, we:

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

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

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

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

***Other Matter – Supplemental Schedules Required by ERISA***

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2024 and Delinquent Participant Contributions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, have been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves,



and other additional procedures in accordance with GAAS. For information included in the supplemental 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 DOL'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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The certified investment information in the supplemental schedules agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*BDO USA, P.C.*

June 11, 2025

# WideOpenWest 401(k) Plan

## Statements of Net Assets Available for Benefits

<i>December 31,</i>	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Investments, at fair value	\$ 132,511,130	\$ 119,020,291
Fully benefit-responsive investment contract, at contract value	4,661,282	1,017,394
<b>Total Investments</b>	<b>137,172,412</b>	<b>120,037,685</b>
<b>Receivables</b>		
Notes receivable from participants	2,642,620	2,418,477
Employer contributions	-	111,790
Employee contributions	-	252,850
<b>Total Receivables</b>	<b>2,642,620</b>	<b>2,783,117</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 139,815,032</b>	<b>\$ 122,820,802</b>

*See accompanying notes to financial statements.*

## WideOpenWest 401(k) Plan

### Statement of Changes in Net Assets Available for Benefits

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*Year ended December 31, 2024*

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#### **Additions**

##### Contributions:

Participant	\$	8,181,552
Employer, net of forfeitures		3,208,395
Rollover		1,086,528

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**Total Contributions** 12,476,475

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##### Investment income:

Dividends and interest		5,004,451
Net appreciation in fair value of investments		13,388,176

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**Total Net Investment Income** 18,392,627

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Interest earned on notes receivable from participants 160,526

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**Total Additions** 31,029,628

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#### **Deductions**

Benefits paid to participants and deemed distributions of loans	(13,840,074)
Administrative expenses	(195,324)

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**Total Deductions** (14,035,398)

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**Net Increase in Net Assets Available for Benefits** 16,994,230

**Net Assets Available for Benefits, beginning of year** 122,820,802

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**Net Assets Available for Benefits, end of year** \$ 139,815,032

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*See accompanying notes to financial statements.*

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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### 1. Plan Description

The following brief description of WideOpenWest 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

#### *General*

The Plan was established October 1, 2000. The Plan is a defined contribution plan covering eligible employees of WideOpenWest Finance, LLC and its participating subsidiaries (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

#### *Administration of the Plan*

The trustee and recordkeeper are Fidelity Management Trust Company (Fidelity or Trustee). The administrator of the Plan is the Company. Fidelity holds the assets of the Plan. The Investment Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

#### *Eligibility*

Employees of the Company who have attained the age of 21 and completed one month of service, as defined in the Plan document, are eligible to participate in the Plan. To be eligible for the discretionary matching contribution, participants must have attained the age of 21 and completed six months of service. Members of a collective-bargaining unit, leased employees, and non-resident aliens are not eligible to participate in the Plan. Employees may enter the Plan the first day of the month upon meeting the age and service requirements.

#### *Contributions*

Participants may contribute on a pre-tax basis or after-tax Roth basis up to 95% of their eligible annual compensation, as defined in the Plan document, in increments of 1%, not to exceed Internal Revenue Code (IRC) limits. Participants age 50 and over may defer an additional catch-up contribution up to IRC limits. Rollover contributions to the Plan may also be made from other qualified plans if certain criteria are met. The Plan allows for a discretionary matching contribution. The discretionary matching contribution for the year ended December 31, 2024 was 100% of the first 3% and 50% of the next 2% of compensation deferred by the participant, not to exceed 4% of eligible compensation for the year.

#### *Participant Accounts*

Each participant's account is credited with the participant's pre-tax and after-tax Roth contributions, rollover contributions, catch-up contributions, the Company's discretionary matching contributions, and an allocation of net Plan earnings or losses, and charged with an allocation of certain administrative expenses. The investment earnings or losses are allocated to each participant's account in the proportion that the balance of each participant's account bears to the total balance of all participants in each investment option. Participants may direct the investment of their account balances into the investment options offered by the Plan. Participants can elect to

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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invest in a guaranteed investment contract or various registered investment companies and may change their investment elections at any time.

### ***Vesting***

Participants are immediately vested in their pre-tax, after-tax Roth, rollover, and catch-up contributions. Vesting in the Company's discretionary matching contributions is based on years of service, as defined in the Plan document. A participant becomes vested in the Company's discretionary matching contributions as follows:

Years of Service	Vested (%)
Less than 1	-
1	25
2	50
3	75
4	100

Prior service credit was given to active employees of certain acquired companies.

Participants who die, become disabled, reach age 65, or if the Plan is terminated, are fully vested in their accounts.

### ***Forfeitures***

Upon termination of employment, the forfeited non-vested amounts may be used to reduce future Company contributions or pay administrative expenses. At December 31, 2024 and 2023, forfeited non-vested accounts totaled approximately \$97,000 and \$74,000, respectively. During the Plan year ended December 31, 2024, \$134,004 of forfeitures were used to reduce employer contributions and \$11,246 of forfeitures were used to pay administrative expenses.

### ***Notes Receivable from Participants***

Participants may borrow from their accounts subject to the Plan's provisions. Participant notes are secured by the balance in the participants' accounts. Only one borrowing may be outstanding at a time. A minimum of \$1,000 may be borrowed, up to the lesser of \$50,000 or ½ of their vested account balance. Participant notes bear a reasonable interest rate based on prime rate (as specified in *The Wall Street Journal*), which is determined at the time of the borrowing and is fixed for the term of the note. Interest rates ranged from 3.25% to 8.50% as of December 31, 2024. In general, participant borrowings are repaid through regular payroll deductions. Effective July 5, 2022, the Plan was amended to allow terminated employees to repay outstanding loans directly to Fidelity.

### ***Payment of Benefits***

Upon termination of service due to death, disability, retirement, or separation of service, participants may elect to receive the vested portion of their account in a lump-sum distribution, installment payments, partial payments, or a direct rollover to another qualified plan or an individual retirement account (IRA). For terminated participants with vested balances greater than \$1,000, but less than \$5,000 (effective January 1, 2025 this increases to \$7,000), if an election to distribute benefits is not made within 60 days following their termination date, their vested balance

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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will be rolled into an IRA. For terminated participants with balances less than \$1,000, these amounts are automatically distributed in a lump sum to the participant. In-service distributions at age 59½ of elective deferrals, rollover, and the vested portion of Company discretionary matching contributions, are also allowed by the Plan if certain criteria are met.

### ***Hardship Withdrawals***

Participants may also withdraw an amount not to exceed the balance in their elective deferral contributions account, subject to certain penalties, to satisfy one of the immediate and heavy financial needs as described in the Plan document.

### ***Plan Termination***

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event the Plan is terminated, all participant accounts would immediately become fully vested.

## **2. Summary of Accounting Policies**

### ***Basis of Accounting***

The accompanying financial statements have been prepared using the accrual basis of accounting.

### ***Use of Estimates***

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

### ***Valuation of Investments and Income Recognition***

Investments are reported at fair value with the exception of the fully benefit-responsive investment contract. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisor and Trustee. See Note 3 for discussion of fair value measurements.

The Plan's fully benefit-responsive investment contract (see Note 4) is valued at contract value.

Purchases and sales of securities are recorded on a trade-date basis. The net appreciation in the fair value of investments (net realized and unrealized gains and losses and capital gains received and reinvested in the Plan) is reflected in the accompanying statement of changes in net assets available for benefits. Interest income is recorded on the accrual basis as earned. Dividends and capital gains distributions are recorded on the ex-dividend date.

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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### ***Concentrations, Risks, and Uncertainties***

The Plan invests in various registered investment companies, a collective investment trust, and a guaranteed investment contract. Investment securities, in general, are exposed to interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risk in the near term would materially affect the amounts reported in the statements of net assets available for benefits and participant accounts.

As of both December 31, 2024 and 2023, there were two investments held, which individually accounted for more than 10% of net assets available for benefits. See the supplemental Schedule of Assets (Held at End of Year) for a complete listing of investments held at December 31, 2024.

### ***Contributions***

Participant and Company discretionary matching contributions are recognized in the period during which the Company makes payroll deductions from the participant's earnings.

### ***Notes Receivable from Participants***

Notes receivable from participants are measured at their unpaid principal balance plus any accrued, but unpaid interest. Related fees are recorded as administrative expenses and are expensed when incurred. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

### ***Payments of Benefits***

Benefits are recorded when paid.

### ***Expenses of the Plan***

During the year ended December 31, 2024, administrative expenses of \$195,324 were paid by the Plan for loan processing and maintenance, recordkeeping, and other professional services fees. Under the service provider agreement with Fidelity, certain revenue-sharing rebates received from certain registered investment companies held by the Plan reduce recordkeeping fees and are shown net of these rebates on the statement of changes in net assets available for benefits. Certain other fees and expenses may be charged within the investments and are reflected in the net appreciation (depreciation) in fair value of investments. The Company, on behalf of the Plan, paid all other administrative expenses of the Plan, and those expenses are excluded from these financial statements.

### ***Income Tax Status***

The Plan has adopted a non-standardized pre-approved profit-sharing plan, which has received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, stating that the form of the non-standardized pre-approved profit-sharing plan is qualified under Section 401 of the IRC, and therefore, the related trust is tax-exempt. The Plan has been amended; however, the Plan administrator believes that the Plan is designed and currently being operated in compliance with the applicable provisions of the IRC and the Plan and related trust continue to be tax-exempt;

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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therefore, no provision for income taxes have been included in the accompanying financial statements.

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

### 3. Fair Value Measurements and Disclosures

Accounting Standards Codification (ASC) 820, *Fair Value Measurement*, provides for a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under 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:

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

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

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

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023:

*Registered Investment Companies (Mutual Funds)* - These assets are valued at the daily closing price as reported by the fund. Registered investment companies held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

*Stable Value Collective Investment Trust* - The collective investment trust is valued based on the Plan's interest in the funds at NAV reported by the bank collective trust manager as of the financial

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

statement date. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the funds will sell the investment for an amount different from the reported NAV. Participant transactions may occur daily. There are no known restrictions or unfunded commitments for the investment. The fund is a direct-filing entity.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis:

### *December 31, 2024*

	Level 1	Level 2	Level 3	Total
Registered investment companies	\$132,511,130	\$ -	\$ -	\$132,511,130
<b>Total Investments, at fair value</b>	<b>\$132,511,130</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$132,511,130</b>

### *December 31, 2023*

	Level 1	Level 2	Level 3	Total
Registered investment companies	\$115,186,753	\$ -	\$ -	\$115,186,753
<b>Total Assets, in the fair value hierarchy</b>	<b>\$115,186,753</b>	<b>\$ -</b>	<b>\$ -</b>	<b>115,186,753</b>
Investments measured at NAV <sup>(a)</sup>				<u>3,833,538</u>
<b>Total Investments, at fair value</b>				<b>\$119,020,291</b>

<sup>(a)</sup> In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) as a practical expedient, have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

### *Investments Measured Using the Net Asset Value per Share Practical Expedient*

The following table summarizes investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2023. There are no participant redemption restrictions for this investment; the redemption notice period is applicable only to the Plan:

#### *December 31,*

	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2024	2023			
Fidelity Managed Income Portfolio Class II - Collective Investment Trust	\$ -	\$ 3,833,538	None	Daily	12 months for full liquidation

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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### 4. Guaranteed Investment Contract

The Plan holds an investment in the New York Life Anchor Account, which is a Guaranteed Investment Contract (GIC). New York Life Insurance Company (New York Life) maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at contract value as reported by New York Life. The issuer of the GIC is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The effective annual interest rate can never be less than 0% and rates are compounded daily and credited monthly to the effective annual interest rate.

The GIC is fully benefit-responsive and contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the GIC. Contract value, as reported to the Plan by New York Life, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events may limit the availability of the Plan to transact at the contract value with New York Life. Such events include, but are not limited to, a total or partial plan termination, merger, spin-off, lay-off, early retirement incentive program, sale or closing of all or part of the Plan sponsor's operations, bankruptcy or receivership. Upon occurrence of any of these events, a market value adjustment or other withdrawal restrictions may apply. The plan administrator does not believe that the occurrence of such events is probable.

### 5. Certified Investment Information

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

- a. Investments and notes receivable from participants as shown in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023.
- b. Net appreciation, dividend and interest income, and interest earned on notes receivable from participants as shown in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2024.
- c. Investment information as reported in the supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024 and investment amounts included in the notes to financial statements as of December 31, 2024 and 2023.

At the request of the plan administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing the certified investment information with the related information presented and disclosed in the financial statements and supplemental schedule, reading the disclosures relating to the investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP and whether the supplemental schedule is in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

# WideOpenWest 401(k) Plan

## Notes to Financial Statements

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### **6. Related Party and Party-in-Interest Transactions**

Certain Plan investments are in funds and accounts that are managed by Fidelity. Fees were paid to Fidelity, the Trustee and recordkeeper of the Plan, and Lockton, the investment advisor, from Plan assets during 2024. Fidelity may also receive certain indirect fees from the various registered investment companies. Certain management fees (in the form of an expense ratio charged to each investment option) are deducted from earnings or losses on investments. In addition, the Plan also issues loans to participants, which are secured by the vested balance of the participants' accounts. The above transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

### **7. Delinquent Participant Contributions**

During the Plan year ended December 31, 2023, participant contributions and loan repayments totaling \$2,055 were not remitted to the Plan within the period prescribed by DOL regulations. These transactions constitute non-exempt party-in-interest transactions or prohibited transactions as defined by ERISA. The related lost earnings were remitted to the Plan in May 2025.

### **8. Subsequent Events**

The Company has performed an evaluation of subsequent events through June 11, 2025, which is the date the financial statements were available to be issued. There were no events or transactions discovered during the evaluation that require recognition or disclosure in the financial statements.

## Supplemental Schedules

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# WideOpenWest 401(k) Plan

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions  
 EIN: 31-1811298 Plan No.: 001

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*Year ended December 31, 2024*

Participant Contributions Transferred Late to Plan	Total That Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP* and PTE** 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP*	
Check here if late participant loan repayments are included: <input type="checkbox"/>				
WideOpenWest Finance, LLC*** 2023	\$ 2,055	\$ -	\$ -	\$ -

- \* Voluntary Fiduciary Correction Program (DOL).
- \*\* Prohibited Transaction Exemption (DOL).
- \*\*\* Represents a party-in-interest, as defined by ERISA.

# WideOpenWest 401(k) Plan

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

EIN: 31-1811298

Plan No.: 001

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value		Cost	Current Value
<b>Guaranteed Investment Contract</b>				
*	New York Life Insurance Company	Anchor Account, gross crediting rate of 3.73%	**	\$ 4,661,282
<b>Registered Investment Companies</b>				
	Vanguard	Equity Income	**	5,283,017
	Vanguard	Federal Money Market Fund	**	109
	MFS	Mid Cap Value	**	532,543
	PGIM	Prudential Global Real Estate Fund - Class Z	**	411,826
	DFA	US Small Cap Portfolio - Institutional Class	**	4,199,095
	PIMCO	RealPath Blend 2025 Fund	**	5,613,769
	PIMCO	RealPath Blend 2030 Fund	**	7,694,686
	PIMCO	RealPath Blend 2035 Fund	**	10,785,725
	PIMCO	RealPath Blend 2040 Fund	**	12,069,656
	PIMCO	RealPath Blend 2045 Fund	**	11,395,568
	PIMCO	RealPath Blend 2050 Fund	**	7,143,884
	PIMCO	RealPath Blend 2055 Fund	**	4,747,857
	PIMCO	RealPath Blend 2060 Fund	**	1,475,735
	PIMCO	RealPath Blend Income Institutional	**	1,842,306
	PIMCO	Income Institutional	**	789,238
	PIMCO	Foreign Bond Fund (USD Hedged) - Institutional Class	**	891,933
	Eaton	Vance Atlanta Capital SMID-Cap R6	**	768,957
*	Fidelity	US Bond Index	**	1,699,827
	MFS	International Diversification	**	4,030,197
	T. Rowe Price	Institutional Large Cap Growth Fund	**	21,225,149
	Putnam	High Yield Trust Fund - Class Y	**	1,321,632
*	Fidelity	500 Index	**	21,810,003
*	Fidelity	International Index	**	831,871
*	Fidelity	Extended Market Index	**	5,946,547
<b>Total Registered Investment Companies</b>				<b>132,511,130</b>
<b>Total Investments, per financial statements</b>				<b>137,172,412</b>
*	<b>Notes Receivable from Participants</b> Interest rates of 3.25% to 8.50%		-	2,642,620
<b>Total Investments, per Form 5500</b>				<b>\$ 139,815,032</b>

\* Represents a party-in-interest, as defined by ERISA.

\*\* The cost of participant-directed investments is not required to be disclosed.