

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

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: [X] a single-employer plan [ ] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is [ ] the first return/report [ ] the final return/report [ ] an amended return/report [ ] a short plan year return/report (less than 12 months)
C Check box if filing under: [ ] Form 5558 [ ] automatic extension [ ] DFVC program [ ] special extension (enter description)
D If the plan is a collectively-bargained plan, check here [ ]
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan LINCOLN COMMUNICATIONS, INCORPORATED DEFINED BENEFIT PENSION PLAN
1b Three-digit plan number (PN) 003
1c Effective date of plan 01/01/1988
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) LINCOLN COMMUNICATIONS, INCORPORATED
747 MAIN ST. P. O. BOX 150 PIOCHE, NV 89043
2b Employer Identification Number (EIN) 94-2929907
2c Sponsor's telephone number 775-962-5131
2d Business code (see instructions) 517000
3a Plan administrator's name and address [X] Same as Plan Sponsor.
3b Administrator's EIN
3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report.
a Sponsor's name
c Plan Name
4b EIN
4d PN
5a Total number of participants at the beginning of the plan year 6
b Total number of participants at the end of the plan year 6
c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)
c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)
d(1) Total number of active participants at the beginning of the plan year 6
d(2) Total number of active participants at the end of the plan year 6
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested 0

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established. Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Row 1: Filed with authorized/valid electronic signature, 07/11/2025, JOHN CHRISTIAN III. Row 2: Signature of employer/plan sponsor, Date, Enter name of individual signing as employer or plan sponsor.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....  Yes  No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) .....  Yes  No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? .....  Yes  No  Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 546576. (See instructions.)

<b>Part III Financial Information</b>			
<b>7</b> Plan Assets and Liabilities		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets .....	<b>7a</b>	1144669	1224000
<b>b</b> Total plan liabilities .....	<b>7b</b>	0	0
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	1144669	1224000
<b>8</b> Income, Expenses, and Transfers for this Plan Year		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>	54000	
<b>(2)</b> Participants .....	<b>8a(2)</b>	0	
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>	0	
<b>b</b> Other income (loss) .....	<b>8b</b>	51006	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		105006
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	25675	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .	<b>8e</b>	0	
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>	0	
<b>g</b> Other expenses .....	<b>8g</b>	0	
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		25675
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		79331
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>	0	

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

<b>Part V Compliance Questions</b>				
<b>10</b> During the plan year:		<b>Yes</b>	<b>No</b>	<b>Amount</b>
<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) .....	<b>10a</b>		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>		X	
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X		200000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>		X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) .....	<b>10e</b>		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....	<b>10g</b>		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>			
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....	<b>10i</b>			

**Part VI Pension Funding Compliance**

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

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

**b PBGC missed contribution reporting requirements.** If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

Yes.

No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

No. Other. Provide explanation \_\_\_\_\_

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

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

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

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

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

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

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

**Part VII Plan Terminations and Transfers of Assets**

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

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

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

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

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

**Part VIII IRS Compliance Questions**

**14a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**14b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

- Design-based safe harbor method
- "Prior year" ADP test
- "Current year" ADP test
- N/A

**15** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 02 / 28 / 2023 (MM/DD/YYYY) and the Opinion Letter serial number Q705110A.

<b>SCHEDULE SB</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>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</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

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

<b>A</b> Name of plan <u>LINCOLN COMMUNICATIONS, INCORPORATED DEFINED BENEFIT PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>003</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>LINCOLN COMMUNICATIONS, INCORPORATED</u>	<b>D</b> Employer Identification Number (EIN) <u>94-2929907</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b> Enter the valuation date:	Month <u>01</u>	Day <u>01</u>	Year <u>2024</u>	
<b>2</b> Assets:				
<b>a</b> Market value .....	<b>2a</b>	<u>1144669</u>		
<b>b</b> Actuarial value .....	<b>2b</b>	<u>1144669</u>		
<b>3</b> Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target	
<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>0</u>	<u>0</u>	<u>0</u>	
<b>b</b> For terminated vested participants .....	<u>0</u>	<u>0</u>	<u>0</u>	
<b>c</b> For active participants .....	<u>6</u>	<u>1242465</u>	<u>1242465</u>	
<b>d</b> Total .....	<u>6</u>	<u>1242465</u>	<u>1242465</u>	
<b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>				
<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>			
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>			
<b>5</b> Effective interest rate .....	<b>5</b>	<u>4.75 %</u>		
<b>6</b> Target normal cost				
<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>0</u>		
<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>0</u>		
<b>c</b> Target normal cost .....	<b>6c</b>	<u>0</u>		

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>  Signature of actuary  <u>JONATHAN B. RHODA, ASA, EA, FCA</u> Type or print name of actuary  <u>BRUCE &amp; BRUCE COMPANY</u> Firm name  <u>916 SHERWOOD DRIVE</u> <u>LAKE BLUFF, IL 60044-2284</u>  Address of the firm	<u>07/11/2025</u> Date  <u>23-08179</u> Most recent enrollment number  <u>847-295-6200</u> Telephone number (including area code)
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<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	8284	12988
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	8284	12988
<b>10</b>	Interest on line 9 using prior year's actual return of <u>3.39</u> % .....	281	440
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
<b>a</b>	Present value of excess contributions (line 38a from prior year) .....		40030
<b>b(1)</b>	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>4.75</u> % .....		1901
<b>b(2)</b>	Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
<b>c</b>	Total available at beginning of current plan year to add to prefunding balance .....		41931
<b>d</b>	Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	8565	13428

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	90.35 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	90.35 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	88.58 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>		<b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b>					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
01/31/2024	4500	0	07/31/2024	4500	0		
02/28/2024	4500	0	08/31/2024	4500	0		
03/31/2024	4500	0	09/30/2024	4500	0		
04/30/2024	4500	0	10/31/2024	4500	0		
05/31/2024	4500	0	12/31/2024	9000	0		
06/30/2024	4500	0					
			<b>Totals ▶</b>	<b>18(b)</b>	54000	<b>18(c)</b>	0

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

<b>a</b>	Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b>	0
<b>b</b>	Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b>	Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	52657

**20** Quarterly contributions and liquidity shortfalls:

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

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

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

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

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>			
<b>21</b> Discount rate:			
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....			<b>21b</b> 0
<b>22</b> Weighted average retirement age .....			<b>22</b> 62
<b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

<b>Part VI Miscellaneous Items</b>			
<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>26</b> Demographic and benefit information			
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....			<b>27</b>

<b>Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>			
<b>28</b> Unpaid minimum required contributions for all prior years .....			<b>28</b> 0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....			<b>29</b> 0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....			<b>30</b> 0

<b>Part VIII Minimum Required Contribution For Current Year</b>			
<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6c) .....			<b>31a</b> 0
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....			<b>31b</b> 0
<b>32</b> Amortization installments:	Outstanding Balance	Installment	
<b>a</b> Net shortfall amortization installment .....	119789	11663	
<b>b</b> Waiver amortization installment.....	0	0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....			<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....			<b>34</b> 11663
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0
<b>36</b> Additional cash requirement (line 34 minus line 35) .....			<b>36</b> 11663
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....			<b>37</b> 52657
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36)			<b>38a</b> 40994
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....			<b>38b</b> 0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....			<b>39</b> 0
<b>40</b> Unpaid minimum required contributions for all years .....			<b>40</b> 0

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

Form 5500-SF

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee  
Benefit Plan

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

OMB Nos. 1210-0110  
1210-0089

2024

This Form is Open to  
Public Inspection

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 single-employer plan  a multiple-employer plan (not multiemployer) (Pension plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)

B This return/report is:  the first return/report  the final return/report  
 an amended return/report  a short plan year return/report (less than 12 months)

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

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

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

Part II Basic Plan Information --- enter all requested information

1a Name of plan  
Lincoln Communications, Incorporated Defined Benefit Pension Plan

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 01/01/1988

2a Plan sponsor's name (employer, if for a single-employer plan)  
Mailing Address (include room, apt., suite no. and street, or P.O. Box)  
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)  
Lincoln Communications, Incorporated

2b Employer Identification Number (EIN) 94-2929907

2c Sponsor's telephone number (775) 962-5131

747 MAIN ST.  
P. O. BOX 150  
US PISCHE NV 89043

2d Business code (see instructions) 517000

3a Plan administrator's name and address  Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report.

4b EIN

a Sponsor's name

4d PN

c Plan Name

5a Total number of participants at the beginning of the plan year ..... 6

5a 6

b Total number of participants at the end of the plan year ..... 6

5b 6

c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....

5c(1)

c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....

5c(2)

d(1) Total number of active participants at the beginning of the plan year ..... 6

5d(1) 6

d(2) Total number of active participants at the end of the plan year ..... 6

5d(2) 6

e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested ..... 0

5e 0

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes signature of John W Christian III and date 7/11/2025.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....  Yes  No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) .....  Yes  No  
**If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?  Yes  No  Not determined  
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this year 546576. (See instructions.)

**Part III Financial Information**

<b>7</b> Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
<b>a</b> Total plan assets .....	<b>7a</b>	1,144,669	1,224,000
<b>b</b> Total plan liabilities .....	<b>7b</b>	0	0
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	1,144,669	1,224,000
<b>8</b> Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>	54,000	
<b>(2)</b> Participants .....	<b>8a(2)</b>	0	
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>	0	
<b>b</b> Other income (loss) .....	<b>8b</b>	51,006	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		105,006
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	25,675	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) ...	<b>8e</b>	0	
<b>f</b> Administrative service providers (salaries, fees, commissions) ....	<b>8f</b>	0	
<b>g</b> Other expenses .....	<b>8g</b>	0	
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		25,675
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		79,331
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>	0	

**Part IV Plan Characteristics**

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

**Part V Compliance Questions**

<b>10</b> 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) .....	<b>10a</b>		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>		X	
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X		200,000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>		X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) .....	<b>10e</b>		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year end.) .....	<b>10g</b>		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>			
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....	<b>10i</b>			

**Part VI Pension Funding Compliance**

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

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

- b PBGC missed contribution reporting requirements.** If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
- Yes.
  - No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
  - No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
  - No. Other. Provide explanation

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

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver Month  Day  Year

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

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

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

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

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

**Part VII Plan Terminations and Transfers of Assets**

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

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

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

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

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

**Part VIII IRS Compliance Questions**

**14a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**14b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

- Design-based safe harbor method
- "Prior year" ADP test
- "Current year" ADP test
- N/A

**15** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 02/28/2023 (MM/DD/YYYY) and the Opinion Letter serial number Q705110a.

## Attachment to Schedule SB

**Lincoln Communications, Inc. Defined Benefit Pension Plan  
(94-2929907 / 003)  
For the Plan Year January 1, 2024 through December 31, 2024**

To the best of my knowledge, the information supplied on this Schedule SB and on this statement is complete and accurate. The assumptions and the funding method used are as prescribed in IRC Section 430.

In completing this Schedule SB, I have accepted without audit or independent verification the value of the Plan's assets and current Plan participants. The supplied information was reviewed for consistency and reasonableness. As a result of this review, I have no reason to doubt the substantial accuracy or completeness of the information and believe that it has produced appropriate results.

The undersigned consultant of Bruce and Bruce Company meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

  
\_\_\_\_\_  
Signature of Actuary

7/11/2025  
Date

23-08179  
Enrollment Number

Jonathan B. Rhoda, ASA, EA, FCA  
EVP – Retirement Plan Consulting Actuary  
Bruce and Bruce Company  
916 Sherwood Drive  
Lake Bluff, IL 60044  
(847) 295-6200

## **Schedule SB, Part V**

### **Summary of Plan Provisions**

**Lincoln Communications, Inc. Defined Benefit Pension Plan (94-2929907 / 003)**  
**For the plan year 1/1/2024 through 12/31/2024**

#### Effective Date

The effective date of the plan was January 1, 1988.

#### Eligibility

All employees excluding non-resident aliens and members of an excluded class.

Minimum age: 21    Months of service: 12

Hours required for eligibility, benefit accrual and vesting: 1,000 hours

Plan entry date: first day of the Plan Year nearest to the date on which eligibility is satisfied

Vesting Schedule:

<u>Years</u>	<u>Percentage</u>
0-2	0%
2-3	20%
3-4	40%
4-5	60%
5-6	80%
6-7+	100%

#### Retirement

Normal:            First of month coincident with or next following attainment of age 65 and completion of 5 years of plan participation

Early:             Attainment of age 55 and completion of 5 years of plan participation  
Early retirement is also obtained if the sum of age and years of service is at least equal to 75

#### Benefit Formula

Plan benefits were frozen as of December 31, 2001. Prior to December 31, 2001, the benefit accrued at a rate of 2% of average monthly compensation per year of service from January 1, 1994 to December 31, 2001.

Average compensation: Highest 5 consecutive years of service

Minimum benefit: None

Maximum benefit: None

Early retirement: The Accrued Benefit actuarially reduced for early commencement

\*If the sum of age and years of service is at least equal to 75 the early retirement benefit is unreduced

Death benefit: The Present Value of the Accrued Benefit

Disability benefit: The Present Value of the Accrued Benefit

## **Schedule SB, Part V**

### **Summary of Plan Provisions**

**Lincoln Communications, Inc. Defined Benefit Pension Plan (94-2929907 / 003)**  
**For the plan year 1/1/2024 through 12/31/2024**

#### Normal Form

The normal form of payment of the accrued benefit is a Life Annuity Guaranteed for 10 Years

#### Optional Forms of Payment

Participants may elect the following optional forms of payment (other than the normal form):

- Life Annuity
- Life Annuity Guaranteed for 10 Years
- Joint with 50%, 75% or 100% Survivor Benefit
- Lump Sum

#### Present Value of Accrued Benefit

Based on the greater of 417(e) or Actuarial Equivalence

#### 417(e) and Actuarial Equivalence Assumptions

417(e) assumptions:

Interest: September 417(e) segment rates preceding the plan year

Mortality: 417(e) mortality for the applicable plan year

Actuarial Equivalence:

Pre-retirement:

Interest: 7%

Mortality: None

Post-retirement:

Interest: 7%

Mortality: I71M - 1971 Individual Annuity (male)

## **Schedule SB, Part V**

### **Summary of Plan Provisions**

**Lincoln Communications, Inc. Defined Benefit Pension Plan (94-2929907 / 003)**  
**For the plan year 1/1/2024 through 12/31/2024**

#### Additional Information as Required by Schedule SB Instructions

Description of any significant events that occurred during the plan year: None.

Summary of any changes in principal eligibility or benefit provisions:

Eligibility: None.

Benefit Provisions: None.

Description of early retirement factors:

The Plan provides for an unreduced early retirement benefit if the sum of years of service and age at early retirement is 75. As such, the retirement age for the purposes of the PPA funding valuation is assumed to be age 62. For all other early retirements, the accrued benefit is adjusted by an actuarial equivalence factor.

**Schedule SB, Part V**  
**Statement of Actuarial Assumptions/Methods**  
**Lincoln Communications, Inc. Defined Benefit Pension Plan (94-2929907 / 003)**  
**For the plan year 1/1/2024 through 12/31/2024**

	<b>2024 Plan Year</b>
Effective interest rate (minimum required contribution)	4.75%
<u>Segmented interest rates (minimum required contribution):*</u>	
1st segment rate (years 0 to 4)	4.75%
2nd segment rate (years 5 to 19)	4.96%
3rd segment rate (years 20 and after)	5.59%
<u>Segmented interest rates (maximum tax deductible contribution):</u>	
1st segment rate (years 0 to 4)	4.37%
2nd segment rate (years 5 to 19)	4.96%
3rd segment rate (years 20 and after)	4.95%
<u>Lump sum interest rates (IRC 417(e)):</u>	
1st segment rate (years 0 to 4)	5.58%
2nd segment rate (years 5 to 19)	5.66%
3rd segment rate (years 20 and after)	5.56%

\*Each adjusted as needed to fall within the 25-year average interest rate corridor as prescribed by the Bipartisan Budget Act of 2015 (BBA) and the American Rescue Plan Act of 2021 (ARPA-21).

**Schedule SB, Part V**  
**Statement of Actuarial Assumptions/Methods**

**Lincoln Communications, Inc. Defined Benefit Pension Plan (94-2929907 / 003)**

**For the plan year 1/1/2024 through 12/31/2024**

**2024 Plan Year**

---

Retirement:

Early retirement	None
Normal retirement	Age 62

Turnover/Withdrawal/Termination	None
---------------------------------	------

Disability	None
------------	------

Mortality

Pre-retirement	None
Post-retirement	2024 combined prescribed static mortality table per IRC 1.430(h)(3)

Normal form of payment	Life Annuity Guaranteed for 10 Years
------------------------	--

**Schedule SB, Part V**  
**Statement of Actuarial Assumptions/Methods**  
**Lincoln Communications, Inc. Defined Benefit Pension Plan (94-2929907 / 003)**  
**For the plan year 1/1/2024 through 12/31/2024**

The annual actuarial valuation date is the first day of the plan year (January 1).

Eligible compensation is limited via IRC section 401(a)(17) which is \$345,000 for 2024.

The maximum benefit payable under IRC section 415 at normal retirement age is \$275,000 for 2024.

The method used to calculate the target normal cost and funding target is the standard unit credit cost method.

The actuarial value of assets used to calculate contribution requirements under ERISA is equal to the market value of assets.

The assumed administrative expenses paid from the trust are \$0.

## Schedule SB, Line 32 - Schedule of Amortization Bases

Lincoln Communications, Inc. Defined Benefit Pension Plan  
94-2929907/003  
For the plan year January 1, 2024 through December 31, 2024

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$26,029	January 1, 2022	13	\$2,629
Shortfall	\$104,524	January 1, 2023	14	\$10,018
Shortfall	<u>(\$10,764)</u>	January 1, 2024	15	<u>(\$984)</u>
<b>Total:</b>	<b>\$119,789</b>			<b>\$11,663</b>

# Schedule SB, Line 26 - Schedule of Active Participant Data

Lincoln Communications, Inc. Defined Benefit Pension Plan  
 94-2929907/003

For the plan year January 1, 2024 through December 31, 2024

Attained Age	Years of Credited Service									
	Under 1 No.	1 to 4 No.	5 to 9 No.	10 to 14 No.	15 to 19 No.	20 to 24 No.	25 to 29 No.	30 to 34 No.	35 to 39 No.	40 & up No.
Under 25										
25 to 29										
30 to 34										
35 to 39										
40 to 44						1	1			
45 to 49								1		
50 to 54								1		
55 to 59										
60 to 64										
65 to 69										
70 & up								2		

**Attachment to Schedule SB**  
**Line 22 – Weighted Average Retirement Age**

**Lincoln Communications, Inc. Defined Benefit Pension Plan**  
**(94-2929907 / 003)**

**For the Plan Year January 1, 2024 through December 31, 2024**

The weighted average retirement age is equal to age 62. If the Rule of 75 is satisfied, the retirement age is adjusted to reflect the higher probability of earlier retirement.

## Schedule SB, line 19 - Discounted Employer Contributions

Lincoln Communications, Incorporated Defined Benefit Pension Plan  
94-2929907 / 003

For the plan year 01/01/2024 through 12/31/2024  
Valuation Date: 01/01/2024

	Date	Amount	Adjusted Contribution	Adjusted Prior Year Contribution	Adjusted Quarterly	Effective Rate	Penalty Rate
Deposited Contribution	01/31/2024	\$4,500					
Applied to Quarterly Contribution	04/15/2024	2,599	2,589	0	2,599	4.75	0.00
Applied to Quarterly Contribution	07/15/2024	1,901	1,894	0	1,901	4.75	0.00
Deposited Contribution	02/28/2024	\$4,500					
Applied to Quarterly Contribution	07/15/2024	671	666	0	671	4.75	0.00
Applied to Quarterly Contribution	10/15/2024	2,549	2,530	0	2,549	4.75	0.00
Applied to Quarterly Contribution	01/15/2025	1,280	1,271	0	1,280	4.75	0.00
Deposited Contribution	03/31/2024	\$4,500					
Applied to Additional Contribution	01/01/2024	1,756	1,736	0	0	4.75	0.00
Applied to MRC	01/01/2024	1,500	1,483	0	0	4.75	0.00
Applied to Quarterly Contribution	01/15/2025	1,244	1,230	0	1,244	4.75	0.00
Deposited Contribution	04/30/2024	\$4,500					
Applied to Additional Contribution	01/01/2024	4,500	4,432	0	0	4.75	0.00
Deposited Contribution	05/31/2024	\$4,500					
Applied to Additional Contribution	01/01/2024	4,500	4,415	0	0	4.75	0.00
Deposited Contribution	06/30/2024	\$4,500					
Applied to Additional Contribution	01/01/2024	4,500	4,398	0	0	4.75	0.00
Deposited Contribution	07/31/2024	\$4,500					
Applied to Additional Contribution	01/01/2024	4,500	4,381	0	0	4.75	0.00
Deposited Contribution	08/31/2024	\$4,500					
Applied to Additional Contribution	01/01/2024	4,500	4,363	0	0	4.75	0.00
Deposited Contribution	09/30/2024	\$4,500					
Applied to Additional Contribution	01/01/2024	4,500	4,347	0	0	4.75	0.00
Deposited Contribution	10/31/2024	\$4,500					
Applied to Additional Contribution	01/01/2024	4,500	4,330	0	0	4.75	0.00
Deposited Contribution	12/31/2024	\$9,000					
Applied to Additional Contribution	01/01/2024	9,000	8,592	0	0	4.75	0.00
Totals for Deposited Contribution		\$54,000	\$52,657	\$0	\$10,244		

**SCHEDULE SB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan  
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

OMB No. 1210-0110

**2024**

This Form is Open to Public Inspection

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

Round all amounts to nearest dollar.

Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan Lincoln Communications, Incorporated Defined Benefit Pension Plan	<b>B</b> Three-digit plan number (PN) ▶ 003
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Lincoln Communications, Incorporated	<b>D</b> Employer Identification Number (EIN) 94-2929907

**E** Type of plan:  Single  Multiple-A  Multiple-B **F** Prior year plan size:  100 or fewer  101-500  More than 500

Part I Basic Information			
<b>1</b> Enter the valuation date: Month 01 Day 01 Year 2024			
<b>2</b> Assets:			
<b>a</b> Market value	<b>2a</b>		1,144,669
<b>b</b> Actuarial value	<b>2b</b>		1,144,669
<b>3</b> Funding target/participant count breakdown:	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment	0	0	0
<b>b</b> For terminated vested participants	0	0	0
<b>c</b> For active participants	6	1,242,465	1,242,465
<b>d</b> Total	6	1,242,465	1,242,465
<b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>			
<b>a</b> Funding target disregarding prescribed at-risk assumptions	<b>4a</b>		
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	<b>4b</b>		
<b>5</b> Effective interest rate	<b>5</b>		4.75 %
<b>6</b> Target normal cost			
<b>a</b> Present value of current plan year accruals	<b>6a</b>		0
<b>b</b> Expected plan-related expenses	<b>6b</b>		0
<b>c</b> Target normal cost	<b>6c</b>		0

**Statement by Enrolled Actuary**  
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>	<i>Jonathan B Rhoda</i> JBR	07/11/2025
	Signature of actuary	Date
	Jonathan B. Rhoda, ASA, EA, FCA	23-08179
	Type or print name of actuary	Most recent enrollment number
	Bruce & Bruce Company	(847) 295-6200
	Firm name	Telephone number (including area code)
	916 Sherwood Drive	
	US Lake Bluff IL 60044-2284	
	Address of the firm	

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

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	8,284	12,988
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	8,284	12,988
<b>10</b>	Interest on line 9 using prior year's actual return of <u>3.39%</u> .....	281	440
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
<b>a</b>	Present value of excess contributions (line 38a from prior year) .....		40,030
<b>b(1)</b>	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>4.75%</u> ..		1,901
<b>b(2)</b>	Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
<b>c</b>	Total available at beginning of current plan year to add to prefunding balance .....		41,931
<b>d</b>	Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) ....	8,565	13,428

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	90.35 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	90.35 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	88.58 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>					
<b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b>					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/31/2024	4,500		09/30/2024	4,500	
02/28/2024	4,500		10/31/2024	4,500	
03/31/2024	4,500		12/31/2024	9,000	
04/30/2024	4,500				
05/31/2024	4,500				
06/30/2024	4,500				
07/31/2024	4,500				
08/31/2024	4,500				
<b>Totals ▶ 18(b)</b>				<b>54,000</b>	<b>18(c)</b> 0

<b>19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:</b>			
a Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b> 0		
b Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b> 0		
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b> 52,657		
<b>20 Quarterly contributions and liquidity shortfalls:</b>			
a Did the plan have a "funding shortfall" for the prior year? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:			
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

<b>Part V Assumptions Used To Determine Funding Target and Target Normal Cost</b>				
<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code)				<b>21b</b> 0
<b>22</b> Weighted average retirement age				<b>22</b> 62
<b>23</b> Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

<b>Part VI Miscellaneous items</b>				
<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<b>26</b> Demographic and benefit information				
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment				<b>27</b>

<b>Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>				
<b>28</b> Unpaid minimum required contributions for all prior years				0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)				0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29)				0

<b>Part VIII Minimum Required Contribution For Current Year</b>				
<b>31</b> Target normal cost and excess assets (see instructions):				
<b>a</b> Target normal cost (line 6c)				<b>31a</b> 0
<b>b</b> Excess assets, if applicable, but not greater than line 31a				<b>31b</b> 0
<b>32</b> Amortization installments:		<b>Outstanding Balance</b>	<b>Installment</b>	
<b>a</b> Net shortfall amortization installment	119,789		11,663	
<b>b</b> Waiver amortization installment	0		0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount				<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)				<b>34</b> 11,663
	Carryover balance	Prefunding Balance	Total balance	
<b>35</b> Balances elected for use to offset funding requirement	0	0	0	
<b>36</b> Additional cash requirement (line 34 minus line 35)				<b>36</b> 11,663
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				<b>37</b> 52,657
<b>38</b> Present value of excess contributions for current year (see instructions)				
<b>a</b> Total (excess, if any, of line 37 over line 36)				<b>38a</b> 40,994
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances				<b>38b</b> 0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				<b>39</b> 0
<b>40</b> Unpaid minimum required contributions for all years				<b>40</b> 0

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