

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: [X] 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: FLUID CONTROLS, INC. RETIREMENT PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 12/01/1987
2a Plan sponsor's name (employer, if for a single-employer plan): FLUID CONTROLS, INC.
2b Employer Identification Number (EIN): 73-1298205
2c Sponsor's telephone number: 918-299-0442
2d Business code (see instructions): 333200
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.
4b EIN
4d PN
5a Total number of participants at the beginning of the plan year: 39
5b Total number of participants at the end of the plan year: 39
5c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)
5c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)
5d(1) Total number of active participants at the beginning of the plan year: 12
5d(2) Total number of active participants at the end of the plan year: 11
5e 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, Date, and Name. Row 1: Filed with authorized/valid electronic signature, 09/24/2025, LETA BEVENUE, Signature of plan administrator. Row 2: Filed with authorized/valid electronic signature, 09/24/2025, LETA BEVENUE, Signature of employer/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: 553769. (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>	2762177	3237192
<b>b</b> Total plan liabilities .....	<b>7b</b>		
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	2762177	3237192
<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>	248000	
<b>(2)</b> Participants .....	<b>8a(2)</b>		
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>		
<b>b</b> Other income (loss) .....	<b>8b</b>	340150	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		588150
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	92791	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .	<b>8e</b>		
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>	20344	
<b>g</b> Other expenses .....	<b>8g</b>		
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		113135
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		475015
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>		

<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 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		250000
<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 Q705279A.

<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>FLUID CONTROLS, INC. RETIREMENT 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 or 5500-SF <u>FLUID CONTROLS, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>73-1298205</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>2761295</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>2761295</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>5</u>	<u>969751</u>
	<b>b</b> For terminated vested participants .....	<u>23</u>	<u>542646</u>
	<b>c</b> For active participants .....	<u>12</u>	<u>1637195</u>
	<b>d</b> Total .....	<u>40</u>	<u>3143713</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>5.19 %</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>09/30/2025</u>	Date
	<u>ROMAN T. UMALI, JR.</u>	<u>23-02890</u>	Most recent enrollment number
	<u>HOLZKNECHT UMALI, INC.</u>	<u>281-599-1103</u>	Telephone number (including area code)
	<u>PO BOX 929 FULSHEAR, TX 77441</u>		
	Address of the firm		

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

<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) .....	0	45806
<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) .....	0	45806
<b>10</b>	Interest on line 9 using prior year's actual return of <u>5.13</u> % .....	0	2350
<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) .....		67214
<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>5.29</u> % .....		3556
<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 .....		70770
<b>d</b>	Portion of (c) to be added to prefunding balance .....		70770
<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) .....	0	118926

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	83.89 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	83.89 %
<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>	80.00 %
<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		
06/30/2024	16000	0	12/27/2024	16000	0		
07/30/2024	16000	0	01/26/2025	16000	0		
08/29/2024	16000	0	02/25/2025	16000	0		
09/28/2024	16000	0	03/27/2025	20000	0		
10/28/2024	16000	0	04/26/2025	16000	0		
11/27/2024	16000	0	05/26/2025	20000	0		
			<b>Totals ▶</b>	<b>18(b)</b>	248000	<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>	235503

**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 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) .....		
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....		
<b>9</b>	Amount remaining (line 7 minus line 8) .....		
<b>10</b>	Interest on line 9 using prior year's actual return of _____% .....		
<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) .....		
	<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 _____% .....		
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		
	<b>d</b> Portion of (c) to be added to prefunding balance .....		
<b>12</b>	Other reductions in balances due to elections or deemed elections .....		
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....		

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	%
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	%
<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>	%
<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		
06/25/2025	16000	0					
07/25/2025	16000	0					
08/11/2025	16000	0					
			<b>Totals ▶</b>	<b>18(b)</b>		<b>18(c)</b>	

**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>	
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	

**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

<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> 65
<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 .....	507223		16660	
<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> 16660
	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> 16660
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....				<b>37</b> 235503
<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> 218843
<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**

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 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:  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**

<b>1a</b> Name of plan FLUID CONTROLS, INC. RETIREMENT PLAN	<b>1b</b> Three-digit plan number (PN) ▶ 001
<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) FLUID CONTROLS, INC.  P.O. BOX 307  US JENKS OK 74037-0307	<b>1c</b> Effective date of plan 12/01/1987
	<b>2b</b> Employer Identification Number (EIN) 73-1298205
	<b>2c</b> Sponsor's telephone number (918) 299-0442
	<b>2d</b> Business code (see instructions) 333200
<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>5a</b> Total number of participants at the beginning of the plan year	<b>5a</b> 39
<b>b</b> Total number of participants at the end of the plan year	<b>5b</b> 39
<b>c(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	<b>5c(1)</b>
<b>c(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	<b>5c(2)</b>
<b>d(1)</b> Total number of active participants at the beginning of the plan year	<b>5d(1)</b> 12
<b>d(2)</b> Total number of active participants at the end of the plan year	<b>5d(2)</b> 11
<b>e</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<b>5e</b> 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.

<b>SIGN HERE</b>	<i>Stella Bevenue</i>	<u>9-24-25</u>	LETA BEVENUE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	<i>Stella Bevenue</i>	<u>9-24-25</u>	LETA BEVENUE
	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 year 553769. (See instructions.)

**Part III Financial Information**

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
<b>a</b> Total plan assets	7a	2,762,177	3,237,192
<b>b</b> Total plan liabilities	7b		
<b>c</b> Net plan assets (subtract line 7b from line 7a)	7c	2,762,177	3,237,192
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers	8a(1)	248,000	
<b>(2)</b> Participants	8a(2)		
<b>(3)</b> Others (including rollovers)	8a(3)		
<b>b</b> Other income (loss)	8b	340,150	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		588,150
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	92,791	
<b>e</b> Certain deemed and/or corrective distributions (see instructions)	8e		
<b>f</b> Administrative service providers (salaries, fees, commissions)	8f	20,344	
<b>g</b> Other expenses	8g		
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		113,135
<b>i</b> Net income (loss) (subtract line 8h from line 8c)	8i		475,015
<b>j</b> Transfers to (from) the plan (see instructions)	8j		

**Part IV Plan Characteristics**

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

**Part V Compliance Questions**

10 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)	10a	X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	X	
<b>c</b> Was the plan covered by a fidelity bond?	10c	X	250,000
<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?	10d	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.)	10e	X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan?	10f	X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		
<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	10i		

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below  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 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.)

<b>13c(1)</b> Name of plan(s):	<b>13c(2)</b> EIN(s)	<b>13c(3)</b> 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 Q705279a.

## Consent to File

### Electronic Filing of Form 5500/Form 8955\*

#### NOTE TO CLIENT:

- A signed copy of this authorization must be returned to Holzknrecht Umali, Inc. no later than 10 business days prior to the due date of the filing & a copy of this authorization must be kept in your records.
- Holzknrecht Umali, Inc. will communicate any inquiries and information received from EFAST2, DOL, IRS or PBGC regarding the return/report upon electronically signing the filing.
- To sign on behalf of the plan administrator, Holzknrecht Umali, Inc. must take on additional duties & responsibilities as a "signer" under the DOL EFAST2 system and must subsequently charge an 'electronic filing fee'. This fee is \$85.00 for the 5500 filing and \$35.00 for the Form 8955 filing. This service is optional, and if declined, we will provide general instructions on the filing process at no additional charge.

#### Authorization to Electronically Sign and File Form 5500/Form 8955

I hereby authorize any employee of Holzknrecht Umali, Inc. ("Service Provider") to electronically sign and file 5500/8955 forms on my behalf.

I further understand the following:

- I must sign a paper copy of the completed 5500/8955 form(s).
- An image of my signature will be included with the rest of the return/report posted by the Department of Labor on the internet for public disclosure.
- The Plan Sponsor will be charged an \$85.00 fee for the 5500 and \$35 fee for the 8955 filing fee for this optional service and if I decline, the Service Provider may not be held liable for fees or penalties assessed due to late signing of timely completed 5500/8955 forms.
- I may revoke or change this authorization at any time by written notification to Service Provider.

Dated: 9-24-25 By: 

\*Generally, every plan will file a Form 5500 each plan year. A Form 8955 may not need to be filed every year. This consent serves a dual purpose to provide consent to file the Form 5500 and to file the Form 8955 when needed.

**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 section 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**

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**Part I Annual Report Identification Information**

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**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**

<b>1a</b> Name of plan FLUID CONTROLS, INC. RETIREMENT PLAN	<b>1b</b> Three-digit plan number (PN) ▶ 001
<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) FLUID CONTROLS, INC.  P.O. BOX 307  US JENKS OK 74037-0307	<b>1c</b> Effective date of plan 12/01/1987
	<b>2b</b> Employer Identification Number (EIN) 73-1298205
	<b>2c</b> Sponsor's telephone number (918) 299-0442
	<b>2d</b> Business code (see instructions) 333200
<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>5a</b> Total number of participants at the beginning of the plan year	<b>5a</b> 39
<b>b</b> Total number of participants at the end of the plan year	<b>5b</b> 39
<b>c(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	<b>5c(1)</b>
<b>c(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	<b>5c(2)</b>
<b>d(1)</b> Total number of active participants at the beginning of the plan year	<b>5d(1)</b> 12
<b>d(2)</b> Total number of active participants at the end of the plan year	<b>5d(2)</b> 11
<b>e</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<b>5e</b> 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.

<b>SIGN HERE</b>	<i>Stella Bevenue</i>	9-24-25	LETA BEVENUE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	<i>Stella Bevenue</i>	9-24-25	LETA BEVENUE
	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
- 6b 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.**
- 6c 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 553769. (See instructions.)

**Part III Financial Information**

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	2,762,177	3,237,192
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	2,762,177	3,237,192
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	248,000	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	340,150	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		588,150
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	92,791	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f	20,344	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		113,135
i Net income (loss) (subtract line 8h from line 8c)	8i		475,015
j Transfers to (from) the plan (see instructions)	8j		

**Part IV Plan Characteristics**

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

**Part V Compliance Questions**

10 During the plan year:	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	X	
c Was the plan covered by a fidelity bond?	10c	X	250,000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X	
f Has the plan failed to provide any benefit when due under the plan?	10f	X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below  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 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.)

<b>13c(1)</b> Name of plan(s):	<b>13c(2)</b> EIN(s)	<b>13c(3)</b> 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 Q705279a.

## Consent to File

### Electronic Filing of Form 5500/Form 8955\*

#### NOTE TO CLIENT:

- A signed copy of this authorization must be returned to Holzknrecht Umali, Inc. no later than 10 business days prior to the due date of the filing & a copy of this authorization must be kept in your records.
- Holzknrecht Umali, Inc. will communicate any inquiries and information received from EFAST2, DOL, IRS or PBGC regarding the return/report upon electronically signing the filing.
- To sign on behalf of the plan administrator, Holzknrecht Umali, Inc. must take on additional duties & responsibilities as a "signer" under the DOL EFAST2 system and must subsequently charge an 'electronic filing fee'. This fee is \$85.00 for the 5500 filing and \$35.00 for the Form 8955 filing. This service is optional, and if declined, we will provide general instructions on the filing process at no additional charge.

#### Authorization to Electronically Sign and File Form 5500/Form 8955

I hereby authorize any employee of Holzknrecht Umali, Inc. ("Service Provider") to electronically sign and file 5500/8955 forms on my behalf.

I further understand the following:

- I must sign a paper copy of the completed 5500/8955 form(s).
- An image of my signature will be included with the rest of the return/report posted by the Department of Labor on the internet for public disclosure.
- The Plan Sponsor will be charged an \$85.00 fee for the 5500 and \$35 fee for the 8955 filing fee for this optional service and if I decline, the Service Provider may not be held liable for fees or penalties assessed due to late signing of timely completed 5500/8955 forms.
- I may revoke or change this authorization at any time by written notification to Service Provider.

Dated: 9-24-25 By: 

\*Generally, every plan will file a Form 5500 each plan year. A Form 8955 may not need to be filed every year. This consent serves a dual purpose to provide consent to file the Form 5500 and to file the Form 8955 when needed.

# Schedule SB, Part V Summary of Plan Provisions

## Fluid Controls, Inc. Retirement Plan 73-1298205 / 001

For the plan year 01/01/2024 through 12/31/2024

**Employer:** Fluid Controls, Inc.  
 Type of Entity - C Corporation  
 EIN: 73-1298205    TIN:    Plan #: 001    Plan Type: Defined Benefit

**Dates:**    Effective - 12/01/1987    Valuation - 01/01/2024

**Eligibility:**    All employees excluding non-resident aliens, members of an excluded class and union  
 Minimum age - 21    Months of service - 12  
 Hours Required for - Eligibility - 1000    Benefit accrual - 1000    Vesting - 1000  
 Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

**Retirement:**    Normal - First of month coincident with or next following attainment of age 65 and completion of the 5th anniversary of the 1st day of the initial plan year of participation  
 Early - Not provided

**Average Compensation:**    Highest 3 consecutive years of the last 10 years of service  
 Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

**Plan Benefits:**    Retirement - Frozen benefit formula  
 Accrued Benefit - Frozen accrued benefit as of 04/30/2024  
 Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum  
 Early Retirement - None  
 Death Benefit - Present Value of Accrued Benefit  
 Disability Benefit - None

**Top Heavy Minimum:**    None

**IRS Limitations:**    415 Limits -    Percent: 100    Dollar: \$275,000  
 Maximum 401(a)(17) compensation - \$345,000

**PBGC:**    Plan is covered by Pension Benefit Guaranty Corporation

**Normal Form:**    Life Annuity

**Optional Forms:**    Lump Sum  
 Life Annuity Guaranteed for 10 Years  
 Joint with 50%, 75% or 100% Survivor Benefit

**Vesting Schedule:**

Years	Percent
0-1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Service is calculated using all years of service except years prior to plan effective date and age 18

**Present Value of Accrued Benefit:**    Based on Actuarial Equivalence only

# Schedule SB, Part V

## Summary of Plan Provisions

Fluid Controls, Inc. Retirement Plan  
73-1298205 / 001

For the plan year 01/01/2024 through 12/31/2024

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### Actuarial Equivalence:

Pre-Retirement - Interest -	5.5%
Mortality Table -	G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)
Post-Retirement - Interest -	5.5%
Mortality Table -	G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

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

## Fluid Controls, Inc. Retirement Plan 73-1298205 / 001

For the plan year 01/01/2024 through 12/31/2024

**Valuation Date:** 01/01/2024

**Funding Method:** As prescribed in IRC Section 430  
Age - Eligibility age at last birthday and other ages at nearest birthday  
New participants are not included in current year's valuation

Retrospective Compensation - Highest 3 consecutive years of the last 10 years of service

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target for lump sum is the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

	Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)	Segment rates as of September 30, 2023 As permitted under IRC 430(h)(2)(C)(iv)(II) - ARP
	Segment #      Year      Rate %	Segment #      Year      Rate %
Interest Rates -	Segment 1      0 - 5      4.37	Segment 1      0 - 5      4.75
	Segment 2      6 - 20      4.96	Segment 2      6 - 20      4.96
	Segment 3      > 20      4.95	Segment 3      > 20      5.59

Pre-Retirement - Mortality Table - None  
Improvement Scale - None  
Early Retirement Table - None  
Turnover Table - None  
Disability Table - None  
Salary Scale - None  
Expense Load - None  
Ancillary Ben Load - None

Post-Retirement - Mortality Table - 24C - 2024 Combined  
Improvement Scale - None  
Cost of Living - None  
Lump Sum - G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex) at 5.5%  
or  
24E - 2024 Applicable Mortality Table for 417(e) (unisex)

**Asset Valuation Method:** Fair market value of assets adjusted for contributions under IRC 430(g)(4)

**Discrimination Test Assumptions:**

HCE Determination - Based on top 20% of employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

# Schedule SB, Part V

## Statement of Actuarial Assumptions/Methods

### Fluid Controls, Inc. Retirement Plan

73-1298205 / 001

For the plan year 01/01/2024 through 12/31/2024

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#### **410(b)/401(a)(4) Testing:**

Pre-Retirement - Interest - 8.5%

Post-Retirement - Interest - 8.5%

Mortality Table - U84 - 1984 Unisex

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

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

Normal Form for MVAR - Joint with 100% Survivor Benefits

#### **401(a)(26) Testing:**

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

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

**Schedule SB, line 32 -  
Schedule of Amortization Bases  
Fluid Controls, Inc. Retirement Plan  
73-1298205 / 001  
For the plan year 01/01/2024 through 12/31/2024**

Date Base Established	Original Base Amount	Type of Base	Present Value of Remaining Installments	Years Remaining Amortization Period	Amortization Installment
01/01/2022	294,452	Shortfall	269,407	13	27,211
01/01/2023	340,318	Shortfall	325,185	14	31,167
01/01/2024	-87,369	Shortfall	-87,369	15	-7,985
Totals:			\$507,223		\$50,393

Due to the Plan's termination as of 04/30/2024, each amortization installment has been prorated for a resulting charge of \$16,660.

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

**Fluid Controls, Inc. Retirement Plan**

**73-1298205 / 001**

**For the plan year 01/01/2024 through 12/31/2024**

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



# Schedule SB, line 19 - Discounted Employer Contributions

**Fluid Controls, Inc. Retirement Plan**  
**73-1298205 / 001**

**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
<b>Deposited Contribution</b>	<b>06/03/2024</b>	<b>\$4,000</b>					
Applied to Quarterly Contribution	04/15/2024	4,000	3,891	0	4,000	5.19	10.19
<b>Deposited Contribution</b>	<b>06/10/2024</b>	<b>\$4,000</b>					
Applied to Quarterly Contribution	04/15/2024	3,497	3,396	0	3,497	5.19	10.19
Applied to Quarterly Contribution	05/15/2024	503	490	0	503	5.19	10.19
<b>Deposited Contribution</b>	<b>06/18/2024</b>	<b>\$4,000</b>					
Applied to Quarterly Contribution	05/15/2024	4,000	3,891	0	4,000	5.19	10.19
<b>Deposited Contribution</b>	<b>06/24/2024</b>	<b>\$4,000</b>					
Applied to MRC	01/01/2024	1,006	982	0	0	5.19	0.00
Applied to Quarterly Contribution	05/15/2024	2,994	2,908	0	2,994	5.19	10.19
<b>Deposited Contribution</b>	<b>07/03/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	2,870	2,798	0	0	5.19	0.00
Applied to MRC	01/01/2024	1,130	1,102	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>07/08/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,897	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>07/15/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,893	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>07/22/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,889	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>07/29/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,886	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>08/05/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,882	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>08/12/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,878	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>08/19/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,874	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>08/26/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,871	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>09/03/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,866	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>09/06/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,865	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>09/18/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,858	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>09/23/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,856	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>10/07/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,848	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>10/15/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,844	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>10/21/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,841	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>10/24/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,839	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>11/05/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,833	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>11/12/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,829	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>11/18/2024</b>	<b>\$4,000</b>					

## Schedule SB, line 19 - Discounted Employer Contributions

### Fluid Controls, Inc. Retirement Plan

73-1298205 / 001

For the plan year 01/01/2024 through 12/31/2024

Valuation Date: 01/01/2024

Applied to Additional Contribution	01/01/2024	4,000	3,826	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>11/22/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,824	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>12/04/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,817	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>12/10/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,814	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>12/17/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,811	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>12/23/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,807	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>12/26/2024</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,806	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>01/06/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,800	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>01/13/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,796	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>01/21/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,792	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>01/29/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,788	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>02/03/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,785	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>02/11/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,781	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>02/18/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,777	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>02/24/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,774	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>03/03/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,771	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>03/12/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,766	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>03/17/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,763	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>03/24/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,760	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>03/31/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,756	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>04/07/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,752	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>04/14/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,749	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>04/18/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,747	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>04/25/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,743	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>05/05/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,738	0	0	5.19	0.00
<b>Deposited Contribution</b>	<b>05/12/2025</b>	<b>\$4,000</b>					
Applied to Additional Contribution	01/01/2024	4,000	3,734	0	0	5.19	0.00

## Schedule SB, line 19 - Discounted Employer Contributions

**Fluid Controls, Inc. Retirement Plan**  
**73-1298205 / 001**  
**For the plan year 01/01/2024 through 12/31/2024**  
**Valuation Date: 01/01/2024**

<b>Deposited Contribution</b>	<b>05/19/2025</b>	<b>\$4,000</b>						
Applied to Additional Contribution	01/01/2024	4,000	3,731	0	0	5.19	0.00	
<b>Deposited Contribution</b>	<b>05/27/2025</b>	<b>\$4,000</b>						
Applied to Additional Contribution	01/01/2024	4,000	3,726	0	0	5.19	0.00	
<b>Deposited Contribution</b>	<b>05/29/2025</b>	<b>\$4,000</b>						
Applied to Additional Contribution	01/01/2024	4,000	3,725	0	0	5.19	0.00	
<b>Deposited Contribution</b>	<b>06/09/2025</b>	<b>\$4,000</b>						
Applied to Additional Contribution	01/01/2024	4,000	3,720	0	0	5.19	0.00	
<b>Deposited Contribution</b>	<b>06/17/2025</b>	<b>\$4,000</b>						
Applied to Additional Contribution	01/01/2024	4,000	3,716	0	0	5.19	0.00	
<b>Deposited Contribution</b>	<b>06/20/2025</b>	<b>\$4,000</b>						
Applied to Additional Contribution	01/01/2024	4,000	3,714	0	0	5.19	0.00	
<b>Deposited Contribution</b>	<b>06/30/2025</b>	<b>\$4,000</b>						
Applied to Additional Contribution	01/01/2024	4,000	3,709	0	0	5.19	0.00	
<b>Deposited Contribution</b>	<b>07/07/2025</b>	<b>\$4,000</b>						
Applied to Additional Contribution	01/01/2024	4,000	3,705	0	0	5.19	0.00	
<b>Deposited Contribution</b>	<b>07/14/2025</b>	<b>\$4,000</b>						
Applied to Additional Contribution	01/01/2024	4,000	3,702	0	0	5.19	0.00	
<b>Deposited Contribution</b>	<b>07/21/2025</b>	<b>\$4,000</b>						
Applied to Additional Contribution	01/01/2024	4,000	3,698	0	0	5.19	0.00	
<b>Deposited Contribution</b>	<b>07/28/2025</b>	<b>\$4,000</b>						
Applied to Additional Contribution	01/01/2024	4,000	3,695	0	0	5.19	0.00	
<b>Deposited Contribution</b>	<b>08/04/2025</b>	<b>\$4,000</b>						
Applied to Additional Contribution	01/01/2024	4,000	3,691	0	0	5.19	0.00	
<b>Deposited Contribution</b>	<b>08/11/2025</b>	<b>\$4,000</b>						
Applied to Additional Contribution	01/01/2024	4,000	3,687	0	0	5.19	0.00	
<b>Totals for Deposited Contribution</b>		<b>\$248,000</b>	<b>\$235,503</b>	<b>\$0</b>	<b>\$14,994</b>			

**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).

▶ **File as an attachment to Form 5500 or 5500-SF.**

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 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 <b>FLUID CONTROLS, INC. RETIREMENT 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 or 5500-SF <b>FLUID CONTROLS, INC.</b>		<b>D</b> Employer Identification Number (EIN) <b>73-1298205</b>	

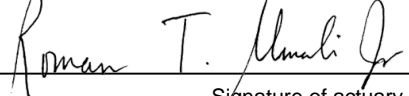
**E** Type of plan:  Single  Multiple-A  Multiple-B **F** Prior year plan size:  100 or fewer  101-500  More than 500

**Part I Basic Information**

<b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>			
<b>2</b> Assets:			
<b>a</b> Market value .....	<b>2a</b>	<b>2,761,295</b>	
<b>b</b> Actuarial value .....	<b>2b</b>	<b>2,761,295</b>	
<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 ....	<b>5</b>	<b>969,751</b>	<b>969,751</b>
<b>b</b> For terminated vested participants .....	<b>23</b>	<b>542,646</b>	<b>542,646</b>
<b>c</b> For active participants .....	<b>12</b>	<b>1,631,316</b>	<b>1,637,195</b>
<b>d</b> Total .....	<b>40</b>	<b>3,143,713</b>	<b>3,149,592</b>
<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>	<b>5.19 %</b>	
<b>6</b> Target normal cost			
<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<b>0</b>	
<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<b>0</b>	
<b>c</b> Target normal cost .....	<b>6c</b>	<b>0</b>	

**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>		<b>09/30/2025</b>
	Signature of actuary	Date
	<b>ROMAN T. UMALI, JR.</b>	<b>23-02890</b>
	Type or print name of actuary	Most recent enrollment number
	<b>HOLZKNECHT UMALI, INC.</b>	<b>(281) 599-1103</b>
	Firm name	Telephone number (including area code)
	<b>PO BOX 929</b>	
	<b>US FULSHEAR TX 77441</b>	
	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) .....	0	45,806
<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) .....	0	45,806
<b>10</b>	Interest on line 9 using prior year's actual return of <u>5.13</u> % .....	0	2,350
<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) .....		67,214
<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>5.29</u> % ...		3,556
<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		70,770
<b>d</b>	Portion of (c) to be added to prefunding balance .....		70,770
<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) ...	0	118,926

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	83.89 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	83.89 %
<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>	80.00 %
<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</b> Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
06/30/2024	16,000		02/25/2025	16,000	
07/30/2024	16,000		03/27/2025	20,000	
08/29/2024	16,000		04/26/2025	16,000	
09/28/2024	16,000		05/26/2025	20,000	
10/28/2024	16,000		06/25/2025	16,000	
11/27/2024	16,000		07/25/2025	16,000	
12/27/2024	16,000		08/11/2025	16,000	
01/26/2025	16,000				
<b>Totals ▶</b>			<b>18(b)</b>	248,000	<b>18(c)</b>
					0

<b>19</b> 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>	235,503
<b>20</b> Quarterly contributions and liquidity shortfalls:			
<b>a</b>	Did the plan have a "funding shortfall" for the prior year? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>b</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	
<b>c</b>	If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

<b>21</b> Discount rate:				<input type="checkbox"/> N/A, full yield curve used
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	
<b>b</b> Applicable month (enter code)				<b>21b</b> 0
<b>22</b> Weighted average retirement age				<b>22</b> 65
<b>23</b> Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

**Part VI Miscellaneous items**

<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>

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

<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

**Part VIII Minimum Required Contribution For Current Year**

<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	507,223	16,660	
<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>	16,660	
	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>	16,660	
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	<b>37</b>	235,503	
<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>	218,843	
<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	

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

<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
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