

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: [ ] a single-employer plan [X] 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 [X] 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: 40 SQUARE HEALTH PLAN TRUST
1b Three-digit plan number (PN): 501
1c Effective date of plan: 01/01/2018
2a Plan sponsor's name (employer, if for a single-employer plan): 40 SQUARE COOPERATIVE SOLUTIONS
2b Employer Identification Number (EIN): 35-2605951
2c Sponsor's telephone number: 844-205-9579
2d Business code (see instructions): 525100
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: 0
5b Total number of participants at the end of the plan year: 0
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: 0
5d(2) Total number of active participants at the end of the plan year: 0
5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested

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, Name. Row 1: Filed with authorized/valid electronic signature, Signature of plan administrator, 09/29/2025, JOHN MCSORLEY. Row 2: Filed with authorized/valid electronic signature, Signature of employer/plan sponsor, 09/28/2025, JOHN MCSORLEY.

- 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 \_\_\_\_\_ (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>	1225910	
<b>b</b> Total plan liabilities .....	<b>7b</b>	981253	
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	244657	0
<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>		
<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>	-1452	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		-1452
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	17588	
<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>	205205	
<b>g</b> Other expenses .....	<b>8g</b>	20412	
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		243205
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		-244657
<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:
<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: 4A 4B 4D 4E

<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		1000000
<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>		X	
<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**

**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** 0

**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 \_\_\_/\_\_\_/\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.

**Multiple Employer Plan Participating Employer Information**  
**40 Square Health Plan Trust**  
**8011 34th Ave., S, Suite 148**  
**Bloomington, MN 55425**  
**EIN: 35-2605951**  
**Plan Number: 501**

<b>Cust ID</b>	<b>(a) Name of Participating Employer</b>	<b>(b) EIN</b>	<b>(c) Percent of Total Contributions</b>	<b>Receipts</b>
1001	Timothy Vogel	411927402	0.00%	0.00
1007	Douglas F. Starks	411574264	0.00%	0.00
1010	Todd Pietig	411735751	0.00%	0.00
1014	Daley Farm of Lewiston LLP	411859645	0.00%	0.00
1016	Frauendienst Farms	452122866	0.00%	0.00
1022	Hinderman Farms	461901724	0.00%	0.00
1028	Paul Rydeen	742949178	0.00%	0.00
1035	High Point Farms, LL	411935605	0.00%	0.00
1053	Timothy Ralph Petersen	411718856	0.00%	0.00
1057	Mark Malecek	411477674	0.00%	0.00
1066	Windmill Farm USA, Inc.	841666166	0.00%	0.00
1072	Mark Johnson	470046934	0.00%	0.00
1088	Marlin Petzel	411723585	0.00%	0.00
1095	Forst Dairy, Inc	411774635	0.00%	0.00
1123	Allied Grain Company	411397762	0.00%	0.00
1135	Rod Schlieman	411716918	0.00%	0.00
1148	Raymond & Joyce Wigley	471822441	0.00%	0.00
1168	Franta Farms LLP	200658132	0.00%	0.00
1170	Bruce Lilienthal	411605657	0.00%	0.00
1172	Chrz Family Limited Partnership	820619064	0.00%	0.00
1173	Jeffrey Mathiason	470800271	0.00%	0.00
1174	Brad Giese	411835006	0.00%	0.00
1177	Risacher Farms Trucking	471289466	0.00%	0.00
1179	RC Matthys Inc	411993710	0.00%	0.00
1190	Fred Holasek & Son, Inc	411340421	0.00%	0.00
1201	Mischke Farms, LLC	264066757	0.00%	0.00
1206	Bill Roemhildt	311696575	0.00%	0.00
1207	Sunrise Acres LLC	454136021	0.00%	0.00
1218	CK Farms Inc	411739427	0.00%	0.00
1227	Malori Inc.	412021360	0.00%	0.00
1228	Brian Engen	477660444	0.00%	0.00
1238	Jacoby Farms Inc	200605128	0.00%	0.00
1242	Skyview Dairy Inc	200131413	0.00%	0.00
1243	Duschee Hills Dairy LLC	202101785	0.00%	0.00
1249	Bode's Countryside Farm, Inc.	411748827	0.00%	0.00
1253	CRT Farm Inc.	204069057	0.00%	0.00
1257	Thomas and Susan Arnhalt Farms Inc	261604013	0.00%	0.00
1258	Quast Farms LLC	274736541	0.00%	0.00
1265	Thomas and Kathryn Arnold	476842470	0.00%	0.00
1266	Richard Trebesch	201872131	0.00%	0.00
1293	Randy Klemmensen	471783518	0.00%	0.00
1298	Brad Gratz Farms	411990527	0.00%	0.00
1317	Tim Danielson	475860379	0.00%	0.00
1324	VanDerBill Farms LLC	202287865	0.00%	0.00
1342	Randal Johnson	411767400	0.00%	0.00
1346	Dunn Farms Inc	411859936	0.00%	0.00
1348	Mark Novotny	468821235	0.00%	0.00
1350	Squeaky Farms LLC	460743148	0.00%	0.00
1351	S Enterprises, Inc.	410968893	0.00%	0.00
1355	Lantz Farms General Partnership	202343600	0.00%	0.00
1362	Schauer Farms Inc	411265804	0.00%	0.00
1365	Amundson Farms	271939226	0.00%	0.00
1369	Jennings Farm	475865914	0.00%	0.00
1372	Tim Steuber Pork, Inc.	411703382	0.00%	0.00
1396	Rieke Farms, Inc	411254529	0.00%	0.00
1398	Virgil & Dawn Nelson	468749613	0.00%	0.00
1410	Ross Family Farms	474824909	0.00%	0.00
1413	Weber Farms	474880524	0.00%	0.00
1414	Bach Farm LLC	472404219	0.00%	0.00
1418	S & B Transfer Inc.	411948559	0.00%	0.00

1420	Annexstad	469866626	0.00%	0.00
1424	McNamara Farms Inc	411712057	0.00%	0.00
1425	Paul Joseph Platz	411576571	0.00%	0.00
1427	Jacobs Farms	473623191	0.00%	0.00
1429	Timothy Jahr	474921197	0.00%	0.00
1431	Kedron Valley Farm	813861728	0.00%	0.00
1436	George Elfering	473022852	0.00%	0.00
1441	Tongen Horse and Supply Co.	931041164	0.00%	0.00
1446	Dan Brandt Farms	300411349	0.00%	0.00
1455	Jason Tibodeau	470829515	0.00%	0.00
1458	BENNETT B BOT	823529350	0.00%	0.00
1459	Michael Hewitt	468926179	0.00%	0.00
1466	Schwitters Brothers Partnership	264142111	0.00%	0.00
1471	Fischer Dairy Inc	411810297	0.00%	0.00
1472	D & L Vogel Farms	271881114	0.00%	0.00
1475	Scott Vernal Horkey	472886792	0.00%	0.00
1482	Robert and Melanie Hinsch	411805721	0.00%	0.00
1493	Lantz Enterprises Inc	456456484	0.00%	0.00
1505	Donald B Anderson	411528046	0.00%	0.00
1523	Larry Altenbernd	502709600	0.00%	0.00
1530	Bernard C Gratz	470802836	0.00%	0.00
1532	Lukes Farms	470787028	0.00%	0.00
1535	Annexstad Dairy Farms Inc.	411753257	0.00%	0.00
1539	Jerry Oscarson Farm	471806806	0.00%	0.00
1550	Mark Arnold	473841718	0.00%	0.00
1567	Mazeppa Valley Dairy	461653399	0.00%	0.00
1574	Todd Eiken	411587347	0.00%	0.00
1580	Craig Nepp	411686341	0.00%	0.00
1582	Dennis Hemish	477781578	0.00%	0.00
1584	Bastian's Inc	411269841	0.00%	0.00
1586	Kevin Busch	411684306	0.00%	0.00
1589	Complete Grain Systems, Inc	412003425	0.00%	0.00
1594	Patrick R Guggisberg	472881147	0.00%	0.00
1601	Saemrow Dairy	411776108	0.00%	0.00
1615	Jeff and Tammy Kosek Farm	411657017	0.00%	0.00
1618	John Honetschlager	411573436	0.00%	0.00
1619	Alderson Farm	411968645	0.00%	0.00
1626	Kevin Guse	469821665	0.00%	0.00
1629	Winsel Farms	411371287	0.00%	0.00
1646	Myron Ihland dba Ihland Farm	363170601	0.00%	0.00
1647	Bruce A Nelson Farms	300324163	0.00%	0.00
1659	Wenner Farm	475686893	0.00%	0.00
1660	Gernes Dairy, LLC	464926600	0.00%	0.00
1661	Timothy Thooft	468808869	0.00%	0.00
1662	L and B Farms	204720281	0.00%	0.00
1667	Altermatt Farms Inc	411695954	0.00%	0.00
1675	Kevin Zeug	468923417	0.00%	0.00
1686	Dennis D Preuss	411630825	0.00%	0.00
1695	Deal Enterprises Inc.	412000289	0.00%	0.00
1704	Robby Gieseke	473061433	0.00%	0.00
1711	Scott Balstad	472909308	0.00%	0.00
1712	Randy & Kay Farms	477782336	0.00%	0.00
1715	Erickson Farm	411681096	0.00%	0.00
1719	Brian Werner	471026744	0.00%	0.00
1732	Todd Erickson	471920955	0.00%	0.00
1737	BS Mattys Inc	261816726	0.00%	0.00
1738	Joel Baer Inc	411545416	0.00%	0.00
1744	Warren Sandbulte	504769983	0.00%	0.00
1758	Cross Farms	476561896	0.00%	0.00
1773	Steven Demmer	371920468	0.00%	0.00
1777	Eric Annexstad	474827546	0.00%	0.00
1778	McClellan Farms Inc	411602923	0.00%	0.00
1783	SKH Inc	411813386	0.00%	0.00
1785	Lauwagie Farms, Inc.	411642066	0.00%	0.00
1787	Huebner Farms Inc.	411744237	0.00%	0.00
1794	Neyers, Inc.	411667868	0.00%	0.00
1808	Sheep Improvement Company	474762067	0.00%	0.00
1809	Joseph VanOverbeke	475723719	0.00%	0.00
1817	John Sloom Inc	411325388	0.00%	0.00

1819	Ronald Einck	474922946	0.00%	0.00
1822	Toms Diesel Service	274025041	0.00%	0.00
1827	Eugene Kelly	475785206	0.00%	0.00
1833	Kris Cuperus	471048149	0.00%	0.00
1834	Red River Grain Company	411559440	0.00%	0.00
1851	Denise Schliep	477909181	0.00%	0.00
1880	Weiss Transport Inc	061676461	0.00%	0.00
1884	Paul Schutte	411958149	0.00%	0.00
1887	Brent S. Johnson	010840544	0.00%	0.00
1892	Steven Peterson	468686297	0.00%	0.00
1902	Wes Jahnz Farms, Inc.	473589376	0.00%	0.00
1908	JEFFREY BOSE	470962180	0.00%	0.00
1909	Larry Schmalz	470627874	0.00%	0.00
1910	Edward Gaasch	471784204	0.00%	0.00
1916	Kevin Sargent Farm	411858859	0.00%	0.00
1917	John Pioske	476822855	0.00%	0.00
1922	Steven Hubbling	474023906	0.00%	0.00
1931	Jon Schuch	475685874	0.00%	0.00
1937	MPI Farms	411741785	0.00%	0.00
1941	DJL Amundson, Inc	411420039	0.00%	0.00
1945	Evans Farm Drainage & Construction	203456596	0.00%	0.00
1952	Ben & Randy Anderson Farms	475119139	0.00%	0.00
1961	Reed Demmer	476706786	0.00%	0.00
1963	Michael A Bonnema	472746052	0.00%	0.00
1968	Jeff Pankonin	411805402	0.00%	0.00
1970	Poppel Family Farms LLC	472515804	0.00%	0.00
1985	Mehrkens Farms Inc	410895085	0.00%	0.00
1987	Koehler Dairy	410249750	0.00%	0.00
1988	Matthew Schliep	471250244	0.00%	0.00
1992	Dennis Hinsch	470885100	0.00%	0.00
1994	Kelly Farms	471886693	0.00%	0.00
1995	Westerberg Farms	411785401	0.00%	0.00
1997	Bissonette Partnership	411437043	0.00%	0.00
2007	Kent Stueven	470844130	0.00%	0.00
2011	Ted Petersen Farms	411652396	0.00%	0.00
2022	Marlo Macik	861203269	0.00%	0.00
2035	D&G Eischen Farms LLC	411975926	0.00%	0.00
2045	Cole Cattle LLC/ Charles Cole	455548350	0.00%	0.00
2048	JC Mumm Farms Inc	202025565	0.00%	0.00
2062	Kiel Corporation	411249621	0.00%	0.00
2064	Craig Jans	472803726	0.00%	0.00
2078	Triple J Brandes Farms, Inc.	412003159	0.00%	0.00
2089	Meixell Farms	477803887	0.00%	0.00
2096	Scott Rickeman	474821977	0.00%	0.00
2102	Shawn Winscher	208236618	0.00%	0.00
2104	Stoney Creek Inc.	411391842	0.00%	0.00
2110	Peter R Marx	411772180	0.00%	0.00
2116	JON & ADAM LUND FARMS LLC	721591683	0.00%	0.00
2121	Gregg Albrecht Dairy	473829619	0.00%	0.00
2124	Ken Nelson	472847911	0.00%	0.00
2129	Paul O Sorenson Inc	411594383	0.00%	0.00
2139	Adryn Peterson	472669829	0.00%	0.00
2143	David R Watt	473860739	0.00%	0.00
2145	Neil Knutson	502620892	0.00%	0.00
2152	Douglas Erickson	411506298	0.00%	0.00
2160	Galen Skjefte	471841002	0.00%	0.00
2161	Brian Heaser	743033500	0.00%	0.00
2164	Rodald Vogt	461747410	0.00%	0.00
2172	Payne's Prairie Inc	411717887	0.00%	0.00
2173	Opdahl Farms LLC	461630797	0.00%	0.00
2175	Mark Gorder	473764101	0.00%	0.00
2178	Kohler's River Valley Farms	472548256	0.00%	0.00
2179	Randy Kraus	475829430	0.00%	0.00
2180	C & B Farms	469745068	0.00%	0.00
2185	Michael Jewison	472804028	0.00%	0.00
2196	Scott Wagner	468965144	0.00%	0.00
2211	Randy VanderPoel	477782599	0.00%	0.00
2219	Sandt Farms	470841794	0.00%	0.00
2227	Jason Lebrun	832474129	0.00%	0.00

2241	Hoffman Farm	549745031		0.00%	0.00
2246	Wayne Muller	474648265		0.00%	0.00
2278	Paul Doherty	471829766		0.00%	0.00
2285	Thomas Boulton	475722094		0.00%	0.00
2286	Kremer Farms	320298317		0.00%	0.00
2287	Sammon Acres LLC	800250537		0.00%	0.00
2288	Craig Hurner	411400682		0.00%	0.00
2294	Derald Madden	470927693		0.00%	0.00
2295	Stephen Pierson	476829747		0.00%	0.00
2296	Thomas Jennen	502720361		0.00%	0.00
2297	Todd	474027428		0.00%	0.00
2309	Johnson Rolling Acres Partnership	411701124		0.00%	0.00
2313	Ellison Farm Inc	200917347		0.00%	0.00
2325	Verlis Schilling	476881790		0.00%	0.00
2330	Wencl Family Farm	454804893		0.00%	0.00
2340	Robert Choudek	411993092		0.00%	0.00
2344	Maier Farms, LLC	811497762		0.00%	0.00
2345	R & L Acres	752985226		0.00%	0.00
2347	Anthony Arndorfer	483804062		0.00%	0.00
3000	Brent Coleman Farm	470802937		0.00%	0.00
3001	JEJ Farms, Inc.	202078003		0.00%	0.00
3003	Moeller Farms	471825085		0.00%	0.00
3004	Douglas Possail	473766227		0.00%	0.00
3006	CHARLES GRIEGER	477829891		0.00%	0.00
3007	ALLISON VANDELANOTTE	469820111		0.00%	0.00
3008	STEPHEN KIECKER	469861169		0.00%	0.00
3009	GENERATIONS LLC	474275733		0.00%	0.00
3011	SHERYL LOUWAGIE	468661941		0.00%	0.00
3013	JOEL SCHREURS	468866891		0.00%	0.00
3014	S&M FARMS INC.	475087590		0.00%	0.00
3015	WILLIAM HARTLE	475622671		0.00%	0.00
3016	JERRY HALL	477134112		0.00%	0.00
3017	TWIN EAGLE DAIRY LLP	476847080		0.00%	0.00
3019	CORY ERICKSON	470130372		0.00%	0.00
3021	ALLEN BERG	468866450		0.00%	0.00
3022	HUISINGA FARMS INC.	410757636		0.00%	0.00
3024	JAMES WOLF	472726953		0.00%	0.00
3025	KLAKSVIK FARMS LLC	833751803		0.00%	0.00
3027	2 D FARMS LLC	272559494		0.00%	0.00
3028	CRESCENDO ORGANIC LLC	863445627		0.00%	0.00
3029	NICOLLET FARM EXCHANGE	410442670		0.00%	0.00
3030	PRESTON DIARY & FARM ASSOC	411354537		0.00%	0.00
3031	MALTERER FARMS INC.	411926199		0.00%	0.00

	0.00%	\$0.00
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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: [ ] a single-employer plan [X] 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 [X] 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 40 SQUARE HEALTH PLAN TRUST
1b Three-digit plan number (PN) 501
1c Effective date of plan 01/01/2018
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)
40 SQUARE COOPERATIVE SOLUTIONS
8011 34TH AVE. S, SUITE 148
BLOOMINGTON, MN 55425
2b Employer Identification Number (EIN) 35-2605951
2c Sponsor's telephone number 844-205-9579
2d Business code (see instructions) 525100
3a Plan administrator's name and address [X] Same as Plan Sponsor.
3b Administrator's EIN 35-2605951
3c Administrator's telephone number 844-205-9579
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 . . . . . NONE
5b Total number of participants at the end of the plan year . . . . . NONE
5c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) . . . . . NONE
5c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) . . . . . NONE
5d(1) Total number of active participants at the beginning of the plan year . . . . . NONE
5d(2) Total number of active participants at the end of the plan year . . . . . NONE
5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested . . . . .

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, JOHN MCSORLEY, Enter name of individual signing as plan administrator. Similar row for employer/signer.

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

Form 5500-SF (2024)  
v. 240311

- 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 \_\_\_\_\_ . (See instructions.)

Part III Financial Information			(a) Beginning of Year	(b) End of Year
<b>7</b>	Plan Assets and Liabilities			
<b>a</b>	Total plan assets . . . . .	<b>7a</b>	1225910	
<b>b</b>	Total plan liabilities . . . . .	<b>7b</b>	981253	
<b>c</b>	Net plan assets (subtract line 7b from line 7a) . . . . .	<b>7c</b>	244657	
<b>8</b>	Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
<b>a</b>	Contributions received or receivable from:			
	(1) Employers . . . . .	<b>8a(1)</b>		
	(2) Participants . . . . .	<b>8a(2)</b>		
	(3) Others (including rollovers) . . . . .	<b>8a(3)</b>		
<b>b</b>	Other income (loss) . . . . .	<b>8b</b>	-1452	
<b>c</b>	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) . . . . .	<b>8c</b>		-1452
<b>d</b>	Benefits paid (including direct rollovers and insurance premiums to provide benefits) . . . . .	<b>8d</b>	17588	
<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>	205205	
<b>g</b>	Other expenses . . . . .	<b>8g</b>	20412	
<b>h</b>	Total expenses (add lines 8d, 8e, 8f, and 8g) . . . . .	<b>8h</b>		243205
<b>i</b>	Net income (loss) (subtract line 8h from line 8c) . . . . .	<b>8i</b>		-244657
<b>j</b>	Transfers to (from) the plan (see instructions) . . . . .	<b>8j</b>		

Part IV Plan Characteristics	
<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:
<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: 4A 4B 4D 4E

Part V Compliance Questions		Yes	No	Amount
<b>10</b>	During the plan year:			
<b>a</b>	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program) . . . . .		X	
<b>b</b>	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) . . . . .		X	
<b>c</b>	Was the plan covered by a fidelity bond? . . . . .	X		1000000
<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? . . . . .		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.) . . . . .		X	
<b>f</b>	Has the plan failed to provide any benefit when due under the plan? . . . . .		X	
<b>g</b>	Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) . . . . .			
<b>h</b>	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) . . . . .		X	
<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 . . . . .			

**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**

**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** NONE

**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 (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.