

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 <div style="font-size: 24pt; font-weight: bold; text-align: center;">2024</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II	Basic Plan Information—enter all requested information
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1a Name of plan <u>DOVER MOTORSPORTS, INC. PENSION PLAN</u>	1b Three-digit plan number (PN) ▶ <u>002</u>
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) <u>DOVER MOTORSPORTS, LLC</u> <u>909 SILVER LAKE BLVD.</u> <u>DOVER, DE 19904</u>	1c Effective date of plan <u>07/31/1996</u> 2b Employer Identification Number (EIN) <u>51-0357525</u> 2c Plan Sponsor's telephone number <u>302-674-4600</u> 2d Business code (see instructions) <u>711210</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/14/2025</u>	<u>TIM HORNE</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	227
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	11
	6a(2)	11
	6b	44
	6c	152
	6d	207
	6e	17
	6f	224
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1I

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) Yes No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) Yes No

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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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.

A Name of plan <u>DOVER MOTORSPORTS, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DOVER MOTORSPORTS, LLC</u>	D Employer Identification Number (EIN) <u>51-0357525</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date:	Month <u>01</u>	Day <u>01</u>	Year <u>2024</u>	
2 Assets:				
a Market value	2a	<u>10984049</u>		
b Actuarial value	2b	<u>11890056</u>		
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target	
a For retired participants and beneficiaries receiving payment	<u>55</u>	<u>5464894</u>	<u>5464894</u>	
b For terminated vested participants	<u>161</u>	<u>4840193</u>	<u>4840193</u>	
c For active participants	<u>11</u>	<u>882686</u>	<u>888901</u>	
d Total	<u>227</u>	<u>11187773</u>	<u>11193988</u>	
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>				
a Funding target disregarding prescribed at-risk assumptions	4a			
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b			
5 Effective interest rate	5	<u>5.15 %</u>		
6 Target normal cost				
a Present value of current plan year accruals	6a	<u>0</u>		
b Expected plan-related expenses	6b	<u>60000</u>		
c Target normal cost	6c	<u>60000</u>		

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

SIGN HERE <u>THOMAS BILLONE</u> Signature of actuary <u>BUCK GLOBAL, LLC</u> Firm name <u>1205 WESTLAKES DRIVE</u> <u>SUITE 290</u> <u>BERWYN, PA 19312</u> Address of the firm	<u>10/02/2025</u> Date <u>23-05567</u> Most recent enrollment number <u>610-647-6400</u> Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	2177132
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	236443
9	Amount remaining (line 7 minus line 8)	0	1940689
10	Interest on line 9 using prior year's actual return of <u>10.97</u> %	0	212894
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.28</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	2153583

Part III Funding Percentages			
14	Funding target attainment percentage	14	86.97 %
15	Adjusted funding target attainment percentage	15	106.21 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	83.26 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls							
18 Contributions made to the plan for the plan year by employer(s) and employees:							
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
			Totals ▶	18(b)	0	18(c)	0

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

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

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

Part VIII Minimum Required Contribution For Current Year				
31 Target normal cost and excess assets (see instructions):				
a Target normal cost (line 6c)				31a 60000
b Excess assets, if applicable, but not greater than line 31a				31b 0
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	1457515		140621	
b Waiver amortization installment.....			0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount				33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....				34 200621
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement	0	200621	200621	
36 Additional cash requirement (line 34 minus line 35)				36 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				37 0
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				38b
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40 0

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

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

A Name of plan DOVER MOTORSPORTS, INC. PENSION PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 DOVER MOTORSPORTS, LLC	D Employer Identification Number (EIN) 51-0357525	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

PNC BANK

22-1146430

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50	NONE	52987	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan DOVER MOTORSPORTS, INC. PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 DOVER MOTORSPORTS, LLC	D Employer Identification Number (EIN) 51-0357525

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

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	
(2) Participant contributions	1b(2)	
(3) Other	1b(3)	89827 93977
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	246500 120180
(2) U.S. Government securities	1c(2)	1666742 2020083
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	6940449 6316354
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2040531 1958871
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	
(15) Other	1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	10984049	10509465
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	10984049	10509465

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)		
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	14244	
(B) U.S. Government securities.....	2b(1)(B)	59733	
(C) Corporate debt instruments.....	2b(1)(C)	282442	
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		356419
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	34342	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		34342
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	1126309	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	1307888	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		-181579
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-30206
c Other income	2c		50
d Total income. Add all income amounts in column (b) and enter total.....	2d		179026

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	518468	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		518468
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)	52987	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)	82155	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		135142
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		653610

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-474584
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **FAW, CASSON & CO., LLP**

(2) EIN: **52-0619968**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
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.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 557233.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>DOVER MOTORSPORTS, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DOVER MOTORSPORTS, LLC</u>	D Employer Identification Number (EIN) <u>51-0357525</u>	

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
---	---	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 25-1435979

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

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	0
--	---	---

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

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

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

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... Increase Decrease Both No

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No

11 a Does the ESOP hold any preferred stock? Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? Yes No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation: _____

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.

DOVER MOTORSPORTS, INC.
PENSION PLAN
Dover, Delaware

AUDITED FINANCIAL STATEMENTS
As Of And For The Years Ended December 31, 2024 And 2023
AND SUPPLEMENTAL SCHEDULES
As Of And For The Year Ended December 31, 2024



FAW CASSON
CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

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INDEPENDENT AUDITOR'S REPORT

TO THE INVESTMENT COMMITTEE
DOVER MOTORSPORTS, INC PENSION PLAN
Dover, Delaware

SCOPE AND NATURE OF THE ERISA SECTION 103(A)(3)(C) AUDIT

We have performed audits of the accompanying financial statements of Dover Motorsports, Inc. Pension Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2024 and 2023 stating that the certified investment information, as described in Note E to the financial statements, is complete and accurate.

OPINION

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

BASIS FOR OPINION

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Dover Motorsports, Inc. Pension Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

INDEPENDENT AUDITOR'S REPORT - CONTINUED

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITOR'S REPORT – CONTINUED

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

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

SUPPLEMENTAL SCHEDULES REQUIRED BY ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2024 and supplemental schedule of reportable transactions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including the form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or are derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Faw, Casson & Co., LLP

Dover, Delaware
September 22, 2025

DOVER MOTORSPORTS, INC. PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

<u>A S S E T S</u>	DECEMBER 31,	
	<u>2024</u>	<u>2023</u>
INVESTMENTS		
Money Market Fund	\$ 120,180	\$ 246,500
Registered Investment Companies	1,958,871	2,040,531
Debt Securities	<u>8,336,437</u>	<u>8,607,191</u>
TOTAL INVESTMENTS	10,415,488	10,894,222
RECEIVABLES		
Accrued Interest And Dividends	<u>93,977</u>	<u>89,827</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 10,509,465</u>	<u>\$ 10,984,049</u>

See Accompanying Notes To The Financial Statements.

DOVER MOTORSPORTS, INC. PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	YEAR ENDED DECEMBER 31,	
	2024	2023
INVESTMENT ACTIVITIES		
Net Appreciation (Depreciation) In Fair Value Of Investments	\$ (211,784)	\$ 733,126
Interest And Dividends	390,810	379,199
NET APPRECIATION IN INVESTMENTS	<u>179,026</u>	<u>1,112,325</u>
DEDUCTIONS		
Benefits Paid To Participants	518,468	521,991
Pension Benefit Guaranty Premium Payment	82,155	-
Administrative Expenses	52,987	51,932
TOTAL DEDUCTIONS	<u>653,610</u>	<u>573,923</u>
NET INCREASE (DECREASE)	(474,584)	538,402
NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR	<u>10,984,049</u>	<u>10,445,647</u>
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	<u>\$ 10,509,465</u>	<u>\$ 10,984,049</u>

See Accompanying Notes To The Financial Statements.

DOVER MOTORSPORTS, INC. PENSION PLAN

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE A - DESCRIPTION OF PLAN

The following brief description of the Dover Motorsports, Inc. Pension Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

Plan Freeze - On June 15, 2011, the Company elected to freeze participation and benefit accruals under the Plan. The freeze was effective July 31, 2011. Compensation earned by employees up to July 31, 2011 was used for purposes of calculating benefits under the Plan but there will be no future benefit accruals after this date. Participants as of July 31, 2011 will continue to earn vesting credit with respect to their frozen accrued benefits as they continue to work.

General - The Plan is a noncontributory defined benefit pension plan covering all full-time employees of Dover Motorsports, Inc. and its wholly owned subsidiaries (collectively, the "Company"). It is subject to the provisions of the Employment Retirement Income Security Act of 1974 ("ERISA").

Pension Benefits - Participants with five or more years of service are entitled to full annual pension benefits beginning at normal retirement age of 65 equal to 1.35% of the participant's earnings up to covered compensation, plus 1.70% of excess earnings over covered compensation within the first 35 years of credited service, plus 1.50% of the participant's earnings for each plan year or portion thereof of credited service over 35 years, for credited service after September 30, 1989. Covered compensation is defined as the average of the taxable wage bases in effect pursuant to Section 230 of the Social Security Retirement Act for each year in the 35-year period ending with the year in which the participant reaches age 65. The Plan permits early retirement without a reduced benefit for participants between age 62 and 65 or a reduced benefit for those participants choosing early retirement from age 55 to 62 after 15 years of service. If employees terminate before rendering five years of service (except those age 55 or older), they forfeit the right to receive plan benefits. Employees may elect to receive the value of their accumulated plan benefits as a joint and survivor annuity, a single life annuity or other optional forms.

Death And Disability Benefits - If a vested participant dies before his or her annuity start date or after the age of 65 but before his or her annuity starting date, the participant's surviving spouse is generally entitled to receive reduced benefits. If a vested participant dies after his or her annuity start date, a death benefit equal to the value of the employee's accumulated pension benefit is paid to the employee's beneficiary. Active employees who become totally and permanently disabled receive normal retirement benefits computed as though they had been employed to normal retirement age upon reaching normal retirement age. Once the participant has been credited with 15 years of service, however, he or she may elect to receive a disability retirement income upon reaching the later of age 55 or the date of the disability.

NOTE B - SUMMARY OF ACCOUNTING POLICIES

Basis Of Accounting - The financial statements of the Plan are prepared using the accrual method of accounting.

Use Of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets, liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits and changes therein. Actual results could differ from those estimates.

DOVER MOTORSPORTS, INC. PENSION PLAN

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2024 AND 2023

NOTE B - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

Investment Valuation And Income Recognition - Investments in registered investment companies, debt securities and money market funds are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

See Note F for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Actuarial Present Value Of Accumulated Plan Benefits - The actuarial present value of accumulated plan benefits presented below is based on an actuarial valuation as of January 1, 2024, prepared by the Plan's actuary using the unit credit cost method. Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered to date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on a formula using years of service and covered compensation through Plan freeze date. The accumulated plan benefits for active employees are based on their covered compensation through Plan freeze date during the years ending on the date which the benefit information is presented (valuation date). Benefits payable under all circumstances including retirement, death, disability, and termination of employment, are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The actuarial present value of accumulated plan benefits as of the beginning of each Plan year is as follows:

	JANUARY 1,	
	2024	2023
VESTED BENEFITS		
Participants And Beneficiaries		
Receiving Benefit Payments	\$ 4,837,139	\$ 5,096,870
Terminated Participants With Deferred Benefits	3,979,130	3,742,987
Active Participants	721,841	682,700
Sub-Total	<u>9,538,110</u>	<u>9,522,557</u>
Non-Vested Benefits	<u>4,651</u>	<u>5,654</u>
 TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	 <u>\$ 9,542,761</u>	 <u>\$ 9,528,211</u>

DOVER MOTORSPORTS, INC. PENSION PLAN

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2024 AND 2023

NOTE B - SUMMARY OF ACCOUNTING POLICIES - CONTINUED

The change in the actuarial present value of accumulated plan benefits during 2023 is as follows:

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT JANUARY 1, 2023	<u>\$ 9,528,211</u>
Increase During The Year Attributable To:	
Benefits Accumulated And Other Plan Expenses	(89,284)
Interest	625,825
Benefits Paid	<u>(521,991)</u>
Net Increase	<u>14,550</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT JANUARY 1, 2024	<u>\$ 9,542,761</u>

The significant actuarial assumptions used in the valuations as of January 1, 2024 and 2023 were as follows:

Life Expectancy:	2024: Pri-2012 Total Employee and Retiree Mortality Tables, projected generationally with Scale MP-2021
	2023: Pri-2012 Total Employee and Retiree Mortality Tables, projected generationally with Scale MP-2021
Discount Rate:	2024: 6.75% 2023: 6.75%
Retirement Age:	65

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Payment Of Benefits - Benefit payments are recorded when paid.

Administrative Expenses – Certain expenses of maintaining the Plan are paid directly by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration and distributions from the Plan are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

NOTE C - FUNDING POLICY

The Company's funding policy is to make contributions to the Plan in amounts that are at least equal to the amount required by the minimum funding standards of ERISA. No employee contributions are permitted. At December 31, 2024 and 2023, ERISA minimum funding requirements have been met.

DOVER MOTORSPORTS, INC. PENSION PLAN

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2024 AND 2023

NOTE C - FUNDING POLICY - CONTINUED

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

NOTE D - PLAN TERMINATION

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a. Benefits attributable to employee contributions, taking into account those paid out before termination.
- b. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or the employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under the Plan provisions in effect at any time during the five years preceding Plan termination.
- c. Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC") (a U.S. government agency) up to the applicable limitations (discussed below).
- d. All other vested benefits (that is, vested benefits not insured by the PBGC).
- e. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of the benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan sponsor and the level of benefit guaranteed by the PBGC.

NOTE E - INFORMATION CERTIFIED BY TRUSTEE

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2024 and 2023. Accordingly, PNC Bank, N.A., the trustee of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023, the supplemental schedule of assets (held at end of year) as of December 31, 2024, the supplemental schedule of reportable transactions for the year ended December 31, 2024 and the related investment activity reported in the statement of changes in net assets available for benefits for the years ended December 31, 2024 and 2023.

NOTE F - FAIR VALUE MEASUREMENTS

Our financial instruments are classified and disclosed in one of the following three categories:

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

DOVER MOTORSPORTS, INC. PENSION PLAN

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2024 AND 2023

NOTE F - FAIR VALUE MEASUREMENTS - CONTINUED

Level 2: Quoted prices in markets that are not active, or inputs which are observable, either directly or indirectly, for substantially the full term of the asset or liability;

Level 3: Prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable (i.e., supported by little or no market activity).

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

Following is a description of the valuation methodologies used for instruments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. The Plan held no level 3 investments in 2024 and 2023.

Money Market Fund - The money market fund is valued at cost which approximates fair value.

Corporate Debt Instruments And U.S. Federal, State, Local And Non-Government Debt Securities –

The Plan estimates the value of debt instruments using a combination of observed transaction prices, independent pricing services and relevant broker quotes. Consideration is given to the nature of the quotes (e.g. indicative or firm) and the relationship of recently evidenced market activity to the prices provided from independent pricing services. The Plan may also use pricing models or discounted cash flows. Such securities are generally classified with level 2 of the valuation hierarchy.

Registered Investment Companies (Mutual Funds) - Valued at the daily closing price as reported by the fund.

Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

The following tables summarize the valuation of the Plan's financial instruments by the ASC Topic 820 pricing levels as of December 31, 2024 and 2023:

	TOTAL	LEVEL 1	LEVEL 2	LEVEL 3
DECEMBER 31, 2024				
Money Market Funds	\$ 120,180	\$ 120,180	\$ -	\$ -
Registered Investment Companies	1,958,871	1,958,871	-	-
Debt Securities	\$ 8,336,437	\$ -	\$ 8,336,437	\$ -
	TOTAL	LEVEL 1	LEVEL 2	LEVEL 3
DECEMBER 31, 2023				
Money Market Funds	\$ 246,500	\$ 246,500	\$ -	\$ -
Registered Investment Companies	2,040,531	2,040,531	-	-
Debt Securities	\$ 8,607,191	\$ -	\$ 8,607,191	\$ -

DOVER MOTORSPORTS, INC. PENSION PLAN

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2024 AND 2023

NOTE G - ADMINISTRATION OF PLAN ASSETS

PNC Bank, N.A., the trustee of the Plan, holds the Plan's assets and invests the cash received, interest and dividend income and initiates distributions to participants.

Certain administrative functions of the Plan are performed by employees of the Company. No such employee receives compensation from the Plan.

NOTE H - TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated March 14, 2016, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (the "IRC"). The plan administrator and the Plan's tax advisor believe that the Plan is currently being operated in compliance with the applicable requirements of the IRC.

NOTE I - PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of a mutual fund managed by PNC Bank, N.A., the trustee of the Plan. Therefore, plan transactions involving these investments qualify as party-in-interest transactions under ERISA.

Fees are also paid by the Plan to PNC Bank, N.A. for investment management services and transactional items which qualify as party-in-interest transactions. These fees totaled \$52,987 and \$51,932 for the years ended December 31, 2024 and 2023, respectively.

NOTE J - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based upon certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions will occur in the near term, and the effects of such changes could be material to the financial statements.

NOTE K - SUBSEQUENT EVENTS

The Plan evaluates the events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through September 22, 2025, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

Dover Motorsports, Inc. Pension Plan
 EIN/PN: 51-0357525 / 002
 Attachment to 2024 Form 5500

Schedule SB, Line 26a – Schedule of Active Participant Data

Attained		Years of Credited Service									
Age		Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Under 25	<i>Number</i>	0	0	0	0	0	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
25 to 29	<i>Number</i>	0	0	0	0	0	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30 to 34	<i>Number</i>	0	0	0	0	0	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
35 to 39	<i>Number</i>	0	0	0	0	0	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40 to 44	<i>Number</i>	0	0	0	0	1	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
45 to 49	<i>Number</i>	0	0	0	0	2	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 to 54	<i>Number</i>	0	0	0	0	0	2	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
55 to 59	<i>Number</i>	0	0	0	0	0	0	2	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60 to 64	<i>Number</i>	0	0	0	0	1	0	1	0	0	1
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
65 to 69	<i>Number</i>	0	0	0	1	0	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
70 & up	<i>Number</i>	0	0	0	0	0	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	<i>Number</i>	0	0	0	1	4	2	3	0	0	1

Average compensation not shown since the plan has less than 1,000 active participants.

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

Prescribed Funding/PBGC Assumptions and Methods

Funding assumptions and methods selection and rationale

The following assumptions were selected by the plan's enrolled actuary. The asset valuation method was selected by the plan sponsor with the actuary's advice.

Actuarial standards of practice ("ASOPs") 27 and 35 ask the actuary to disclose the information and analysis used to support the actuary's determination that the assumptions that have a significant effect on the measurement and that the actuary has selected or advised the plan sponsor to select are reasonable. Because the plan's experience is too small to form the basis of a reliable assumption, the retirement and termination rate assumptions were based on actuarial judgment considering observed experience of this plan and of similarly situated employment groups over time. The actuary discusses these rates with the plan sponsor periodically to determine if future experience is anticipated to be similar to the actuarial assumptions, or if assumed rates should be adjusted to reflect changes in underlying conditions relevant to the employer or the plan. The plan sponsor agreed that no change was needed for the current measurement. Gain/loss analysis is performed each year, and these assumptions will be reviewed based on gain/loss experience of the plan.

The material economic assumptions are the discount rate and the expected long-term rate of return on assets ("EROA").

The discount rates used for funding purposes are determined in accordance with the requirements of the Internal Revenue Code and associated regulations.

In the case of the selection of EROA, the actuary used a combination of a Monte Carlo simulation prepared by PNC and economic information and tools provided by Gallagher's Financial Risk Management ("FRM") practice. A spreadsheet tool created by the FRM team converts averages, standard deviations, and correlations from Gallagher's Capital Market Assumptions ("CMA") that are used for stochastic forecasting into approximate percentile ranges for the arithmetic and geometric average returns. Percentiles are based on standard matrix multiplication and normal approximations. This simplified model (disclosed here under ASOP 56) ignores inter-period dependence and the skewed nature of single year returns. As such it is intended to suggest possible reasonable ranges for EROA without attempting to predict or select a best estimate rate of return. Based on the analysis, including consistency with other assumptions used in the valuation and the percentiles generated by the spreadsheet described above, the actuary believes the EROA is reasonable for purpose of the measurement.

The material non-prescribed economic funding assumption is the expected administrative expenses. Expected administrative expenses are based on non-investment expenses.

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

Prescribed Funding/PBGC Assumptions and Methods (continued)

Use of Models

Actuarial Standard of Practice No. 56 (“ASOP 56”) provides guidance to actuaries when performing actuarial services with respect to designing, developing, selecting, modifying, using, reviewing, or evaluating models. Gallagher uses third-party software in the performance of annual actuarial valuations and projections. The model is intended to calculate the liabilities associated with the provisions of the plan using data and assumptions as of the measurement date under the funding rules and/or accounting standards specified in this report. Further, the model applies those funding rules and/or accounting standards to the liabilities derived and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report. Gallagher has an extensive review process whereby the results of the liability calculations are checked using detailed sample output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other funding and/or accounting outputs are similarly reviewed in detail and at a high level for accuracy, reasonability and consistency with prior results. Gallagher also reviews the model when significant changes are made to the software. The review is performed by experts within the company who are familiar with applicable funding and/or accounting rules as well as the manner in which the model generates its output.

Future actuarial measurements

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the actuarial assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions, applicable law or regulations. An analysis of the potential range of such future differences is beyond the scope of this report. However, in accordance with ASOP 51, an assessment of risks for the plan was performed.

Dover Motorsports, Inc. Pension Plan
EIN/PN: 51-0357525 / 002
Attachment to 2024 Form 5500

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

The following assumptions and methods are prescribed by ERISA.

Interest rates

	2024 Plan Year	2023 Plan Year
Funding Rates – Constrained*		
First Segment Rate	4.75%	4.75%
Second Segment Rate	4.87%	5.00%
Third Segment Rate	5.59%	5.74%
Effective Interest Rate	5.15%	5.28%
Funding Rates – Unconstrained**		
First Segment Rate	3.62%	1.41%
Second Segment Rate	4.46%	3.09%
Third Segment Rate	4.52%	3.58%
Effective Interest Rate	4.44%	3.25%
PBGC Premium Funding Target Rates		
First Segment Rate	3.62%	1.41%
Second Segment Rate	4.46%	3.09%
Third Segment Rate	4.52%	3.58%
Effective Interest Rate	4.44%	3.25%

* Used for minimum funding and benefit restriction purposes.

** Used for maximum tax-deduction and ERISA 4010 reporting purposes.

The interest rates used for funding purposes are the Segment Rates with 4-month lookback, constrained in accordance with relevant legislation.

Mortality

Mortality tables mandated by applicable law and regulation as specified in IRS Regulation 1.430(h)(3)-1, as amended in the Federal Register on October 20, 2023, in TD 9983, 88 FR 72357, applied on a static basis.

Actuarial cost method

The Funding Target is the present value of accrued benefits based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, reflecting the effect of expected compensation increases during the year and including expected plan administrative expenses to be paid from plan assets during the year.

Dover Motorsports, Inc. Pension Plan
EIN/PN: 51-0357525 / 002
Attachment to 2024 Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-Prescribed Funding Assumptions and Methods

The following assumptions were selected by the plan's enrolled actuary. The asset valuation method was selected by the plan sponsor with the actuary's advice.

Salary increases

Not applicable.

Expenses

The Target Normal Cost includes expected administrative expenses of \$60,000. Administrative expenses were determined based on the average of the prior of three years' actual expenses, plus a one-year inflation increase of 4%, rounded to the nearest \$5,000.

Frequency of optional payment forms

For minimum required and maximum contribution purposes, participants are assumed to elect optional forms according to the following percentages:

- Life Annuity 69%
- 50% Joint Life Annuity 11%
- 66⅔% Joint Life Annuity 3%
- 75% Joint Life Annuity 0%
- 100% Joint Life Annuity 14%
- 10 Year Certain & Life 3%

Marital percentage

75% of participants are assumed to be married at death. Husbands are assumed to be 3 years older than their wives.

Dover Motorsports, Inc. Pension Plan
 EIN/PN: 51-0357525 / 002
 Attachment to 2024 Form 5500
 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-Prescribed Funding Assumptions and Methods (continued)

Turnover

Representative values of the assumed annual rates of withdrawal and vested termination and early retirement are as follows:

Age	Annual Rate of Withdrawal and Vested Termination*				
	0-2 Years	3 Years	4+ Years		Retirement
			Male	Female	
25	20.00%	17.50%	12.50%	17.50%	
30	20.00	17.50	10.00	15.00	
35	20.00	17.50	8.00	12.00	
40	20.00	17.50	6.00	9.00	
45	20.00	17.50	4.00	6.00	
50	20.00	17.50	2.00	3.00	
55	20.00	17.50	0.36	0.55	5.00%
56	20.00	17.50	0.33	0.49	5.00
57	20.00	17.50	0.29	0.44	5.00
58	20.00	17.50	0.26	0.38	5.00
59	20.00	17.50	0.22	0.33	5.00
60	20.00	17.50	0.18	0.27	5.00
61	20.00	17.50	0.15	0.22	5.00
62	20.00	17.50	0.11	0.16	10.00
63	20.00	17.50	0.07	0.11	5.00
64	20.00	17.50	0.04	0.06	5.00
65	0.00	0.00	0.00	0.00	100.00

* Applies only to members not yet eligible for early retirement.

Retirement for current and future vested terminations

100% at age 65

Dover Motorsports, Inc. Pension Plan
EIN/PN: 51-0357525 / 002
Attachment to 2024 Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-Prescribed Funding Assumptions and Methods (continued)

Asset valuation method

The Actuarial Value of Assets is market value as of the valuation date, including the discounted value of accrued contributions, reduced by 2/3 of the gain/(loss) for the immediately preceding plan year and reduced by 1/3 of the gain/(loss) for the plan year before that. The gain/(loss) for each period is determined as the actual return on market value during the period less the expected return on market value based on an assumed earnings rate chosen by the actuary but required by current law and regulation to be not greater than the applicable third Segment Rate. The resulting value is constrained to be within a corridor of 90% to 110% of market value, including discounted receivable contributions.

	Actuary's Assumption	Third Segment Rate	Reflecting PPA Limit
2024 Expected Return	6.75%	5.59%	5.59%
2023 Expected Return	6.75%	5.74%	5.74%
2022 Expected Return	5.00%	5.92%	5.00%

Summary of Changes from the January 1, 2023 Valuation

- Funding interest rates and mortality rates used to determine the plan funding contributions were updated in accordance with PPA, and ARP.
- The assumption changes listed above increased the Funding Target and decreased the Adjusted Funding Target Attainment Percentage.



Detail

5% Report by asset-aggregate

(a)/(b)	Tran type	Settle date	Shares/units	(c)/(d) Purchase/sale Cost/proceeds	(f) Other expense	(g) Cost of asset	(h) Previous annual market	Valuation	Threshold
USA TREASURY NOTES 03.625% DUE 02/15/2053	PUR	02/05/24	280,000,000	\$250,085.92	\$0.00	\$250,085.92	\$250,085.92	\$10,984,048.91	\$549,202.44
	PUR	02/12/24	65,000,000	56,735.33	0.00	56,735.33	56,735.33		
	PUR	03/06/24	55,000,000	48,079.88	0.00	48,079.88	48,079.88		
	PUR	03/21/24	90,000,000	77,902.73	0.00	77,902.73	77,902.73		
	SAL	05/13/24	50,000,000	41,857.42	0.00	44,285.17	44,398.87		-2,427.75
	PUR	07/01/24	50,000,000	42,736.32	0.00	42,736.32	42,736.32		0.00
	PUR	10/11/24	60,000,000	52,378.12	0.00	52,378.12	52,378.12		0.00
				6 PURCHASES FOR				\$569,775.72	
				1 SALES FOR					
				\$41,857.42					

FEDERATED HERMES GOVT OBLIG PREM SHS #117	SAL	01/31/24	56,252.780	\$56,252.78	\$0.00	\$56,252.78	\$56,252.78		\$0.00
	PUR	01/31/24	13,745.070	13,745.07	0.00	13,745.07	13,745.07		0.00
	SAL	02/29/24	42,542.680	42,542.68	0.00	42,542.68	42,542.68		0.00
	PUR	02/29/24	9,834.790	9,834.79	0.00	9,834.79	9,834.79		0.00
	PUR	03/31/24	350,158.100	350,158.10	0.00	350,158.10	350,158.10		0.00
	PUR	03/31/24	2,725.990	2,725.99	0.00	2,725.99	2,725.99		0.00
	SAL	04/30/24	56,124.840	56,124.84	0.00	56,124.84	56,124.84		0.00
	PUR	04/30/24	24,518.450	24,518.45	0.00	24,518.45	24,518.45		0.00
	SAL	05/31/24	41,500.500	41,500.50	0.00	41,500.50	41,500.50		0.00
	PUR	05/31/24	25,625.600	25,625.60	0.00	25,625.60	25,625.60		0.00
	SAL	06/30/24	33,853.780	33,853.78	0.00	33,853.78	33,853.78		0.00
	PUR	06/30/24	13,697.860	13,697.86	0.00	13,697.86	13,697.86		0.00
	SAL	07/31/24	49,638.620	49,638.62	0.00	49,638.62	49,638.62		0.00
	SAL	07/31/24	92,037.020	92,037.02	0.00	92,037.02	92,037.02		0.00
	SAL	08/31/24	41,965.430	41,965.43	0.00	41,965.43	41,965.43		0.00
	PUR	08/31/24	57,119.180	57,119.18	0.00	57,119.18	57,119.18		0.00
	SAL	09/30/24	42,160.550	42,160.55	0.00	42,160.55	42,160.55		0.00
	SAL	09/30/24	76,216.400	76,216.40	0.00	76,216.40	76,216.40		0.00
	SAL	10/31/24	11,881.490	11,881.49	0.00	11,881.49	11,881.49		0.00
	PUR	10/31/24	30,175.080	30,175.08	0.00	30,175.08	30,175.08		0.00
	SAL	11/30/24	42,838.940	42,838.94	0.00	42,838.94	42,838.94		0.00
	PUR	11/30/24	9,909.310	9,909.31	0.00	9,909.31	9,909.31		0.00
	SAL	12/31/24	30,881.350	30,881.35	0.00	30,881.35	30,881.35		0.00
	SAL	12/31/24	45,935.790	45,935.79	0.00	45,935.79	45,935.79		0.00
				TOTAL ISSUE AGGREGATE				\$569,775.72	



Detail

5% Report by asset-aggregate (continued)

(a)/(b) Asset description	Tran type	Settle date	Shares/units	(c)/(d) Purchase/sale Cost/proceeds	Broker commission	(f) Other expense	(g) Cost of asset	Valuation \$10,984,048.91	(h) Previous annual market	(i) Net gain/loss	Threshold \$549,202.44
10 PURCHASES FOR											
14 SALES FOR											
							TOTAL ISSUE AGGREGATE				
							\$537,509.43		\$1,201,339.60		
							\$663,830.17				

**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.

A Name of plan DOVER MOTORSPORTS, INC. PENSION PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF DOVER MOTORSPORTS, LLC	D Employer Identification Number (EIN) 51-0357525	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>			
2 Assets:			
a Market value	2a	10,984,049	
b Actuarial value	2b	11,890,056	
3 Funding target/participant count breakdown			
	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	55	5,464,894	5,464,894
b For terminated vested participants	161	4,840,193	4,840,193
c For active participants	11	882,686	888,901
d Total	227	11,187,773	11,193,988
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	5.15%	
6 Target normal cost			
a Present value of current plan year accruals	6a	0	
b Expected plan-related expenses	6b	60,000	
c Target normal cost	6c	60,000	

Statement by Enrolled Actuary

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

SIGN HERE		
	Signature of actuary	<u>10/02/2025</u> Date
	THOMAS BILLONE	2305567
	Type or print name of actuary	Most recent enrollment number
	Buck Global, LLC	610-647-6400
	Firm name	Telephone number (including area code)
	1205 WESTLAKES DRIVE SUITE 290 BERWYN PA 19312 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

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

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	2,177,132
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	236,443
9	Amount remaining (line 7 minus line 8)	0	1,940,689
10	Interest on line 9 using prior year's actual return of <u>10.97%</u>	0	212,894
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.28%</u>		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	2,153,583

Part III		Funding Percentages	
14	Funding target attainment percentage	14	86.97%
15	Adjusted funding target attainment percentage	15	106.21%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	83.26%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
Totals ▶			18(b)	0	18(c)	0

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

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

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	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75%	2nd segment: 4.87%	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

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

Part VIII Minimum Required Contribution For Current Year				
31 Target normal cost and excess assets (see instructions):				
a Target normal cost (line 6c).....				31a 60,000
b Excess assets, if applicable, but not greater than line 31a				31b 0
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	1,457,515		140,621	
b Waiver amortization installment			0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount				33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....				34 200,621
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement	0	200,621	200,621	
36 Additional cash requirement (line 34 minus line 35).....				36 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....				37 0
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances				38b
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40 0

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

Dover Motorsports, Inc. Pension Plan
 EIN/PN: 51-0357525 / 002
 Attachment to 2024 Form 5500

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

The weighted average retirement age for the plan is calculated below, based on all active participants of the plan:

(1) Age	(2) Expected Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2)*(3)	(5) Weighted Age (1)*(4)
55	5.4373	0.0419	0.2277	12.5241
56	5.1952	0.0500	0.2598	14.5464
57	4.9236	0.0500	0.2462	14.0324
58	5.6652	0.0500	0.2833	16.4292
59	5.3661	0.0500	0.2683	15.8301
60	5.0813	0.0500	0.2541	15.2440
61	5.8102	0.0500	0.2905	17.7211
62	5.4996	0.1000	0.5500	34.0973
63	5.9290	0.0500	0.2964	18.6763
64	5.6077	0.0500	0.2804	17.9445
65	6.3020	1.0000	<u>6.3020</u>	<u>409.6318</u>
Total			9.2587	586.6772
Average				63.62

To determine the Weighted Average Retirement Age (WARA) for all participants, the sum of Weighted Ages (5) are divided by the sum of Expected Retirements (4) for all ages and rounded. For each age, the Expected Active Headcount (2) reflects the probability of surviving to that age reflecting all decrements.

Note to Column 3: Compared to the retirement rates in the Attachment to Part V, the rates shown above apply to the expected active headcount eligible for retirement at each age. Because not all actives may be eligible for retirement, the rates shown above differ from the rates shown in the Attachment to Part V.

Dover Motorsports, Inc. Pension Plan
EIN/PN: 51-0357525 / 002
Attachment to 2024 Form 5500
Schedule SB, Part V – Summary of Plan Provisions

Effective Date

The Dover Motorsports, Inc. Pension Plan became effective July 31, 1996. The plan was amended to freeze all future benefit accruals as of July 31, 2011.

Participation Date

Full-time employees not covered by a collective bargaining agreement

January 1 coincident with or next following the attainment of age 20.

Part-time employees not covered by a collective bargaining agreement

First day of the calendar quarter coincident with or next following the attainment of age 20 and the completion of one year of Service.

Definitions

Earnings

Total earnings paid to an Employee from an Employer during each Plan Year, including overtime, bonuses, commissions and short-term disability payments, but excluding severance and similar payments, payments for unused vacation and payments for long-term disability.

Plan Year

The twelve-month period commencing on any January 1 and ending on December 31.

Covered Compensation

The average of the taxable wage bases in effect under Section 230 of the Social Security Act for each year in the 35-year period ending with the year in which the Participant attains his Social Security Retirement Age.

Credited Service

Full-time Eligible Employee

All Service while a Participant has Earnings with the Employer except Service while the Participant is covered by any other pension plan that is contributed to by the Employer.

Part-time Eligible Employee

Service for each Plan Year during which such Employee completes 1,000 Hours of Service as a Participant.

Dover Motorsports, Inc. Pension Plan
EIN/PN: 51-0357525 / 002
Attachment to 2024 Form 5500
Schedule SB, Part V – Summary of Plan Provisions

Benefits

Normal Retirement

Eligibility:

All Participants on the first day of the month coincident with or next following attainment of age 65.

Amount of Benefit:

Annual pension equal to (a) plus (b):

- a) For Credited Service after September 30, 1989, 1.35% of the Participant's Earnings up to Covered Compensation, plus 1.70% of excess Earnings over Covered Compensation within the first 35 years of Credited Service, plus 1.50% of the Participant's Earnings for each Plan Year or portion thereof of Credited Service over 35 years.
- b) Any designated plan benefit for which assets have been transferred to this plan

The plan was amended to freeze all future benefit accruals as of July 31, 2011.

Early Retirement

Eligibility:

Participants who have completed 15 years of Service or attained age 62

Amount of Benefit:

Amount of Benefit under Normal Retirement reduced by 5/12% per month between ages 55 and 62

Disability Retirement

Eligibility:

Participants who become totally and permanently disabled

Amount of Benefit:

Amount of Benefit under Normal Retirement reduced by 5/12% per month between ages 55 and 62

Vested Deferred Pension

Eligibility:

Participants who have completed 5 years of Service or attained age 55

Amount of Benefit:

Amount of Benefit under Normal Retirement payable at age 65 based on years of Service and Earnings on date of termination or if Participant had 15 years of Service at termination Amount or Benefit under Early Retirement payable at later of 55 or termination.

Dover Motorsports, Inc. Pension Plan
EIN/PN: 51-0357525 / 002
Attachment to 2024 Form 5500
Schedule SB, Part V – Summary of Plan Provisions

Preretirement Spouse's Death Benefit

Eligibility:

Spouse of Participant who died after becoming eligible for a Vested Deferred Pension but prior to commencement of Normal Retirement who did not waive coverage

Amount of Benefit:

- i. If a Participant dies and was eligible for Early Retirement, a benefit equal to 50% of the Amount of Benefit which the Participant would have been entitled to under Early Retirement had he retired and commenced receipt of benefits as of the first of the month following the date of his death is payable to the Participant's surviving spouse for life,
- ii. If a Participant dies and was not eligible for Early Retirement, a benefit equal to 50% of the Amount of Benefit which the Participant would have been entitled to under Vested Deferred Pension had he terminated on his date of death and commenced receipt of benefits as of the first of the month following the date he was first eligible to receive his benefit is payable to the Participant's surviving spouse for life.

Forms of Benefit

Normal Forms

- i. Single Participants receive a Straight Life Annuity
- ii. Married Participants receive an actuarially reduced 50% Joint Life Annuity.

Optional Forms

All Optional Forms of benefits are actuarially adjusted from the Normal Forms:

- i. 50% Joint Life Annuity,
- ii. 66 $\frac{2}{3}$ % Joint Life Annuity,
- iii. 75% Joint Life Annuity,
- iv. 100% Joint Life Annuity,
- v. 10 Year Certain and Life Annuity,
- vi. Straight Life Annuity,
- vii. Social Security Level,
- viii. Lump Sum if present value of benefit is less than \$20,000.

Actuarial Adjustment for Optional Forms

UP-84 Mortality Table and 6% interest.



Detail

(a) Portfolio (b)/(c) (e) (d)

Interest bearing cash

Description	Value last statement		Current market value		% of total portfolio	Unrealized gain/loss	Total original value at PNC		Current yield	Estimated annual income	Accrued income
	Quantity	price per unit	Quantity	price per unit			Avg. original value at PNC per unit	Avg. original value at PNC per unit			
FEDERATED HERMES GOVT OBLIG PREM SHS #117	80,429.91	\$80,429.91	80,429.91	\$1,000.00	0.78%	\$1,000.00	\$80,429.91	\$1,000.00	4.39%	\$3,523.59	\$280.11
FEDERATED HERMES GOVT OBLIG PREM SHS #117	39,749.60	39,749.60	39,749.60	1,000.00	0.39%	1,000.00	39,749.60	1,741.41	4.39%	1,741.41	428.60
Total interest bearing cash		\$120,179.51		\$120,179.51	1.15%		\$120,179.51		4.38%	\$5,265.00	\$708.71

US government securities

Description (Cusip)	Value last statement		Current market value		% of total portfolio	Unrealized gain/loss	Total original value at PNC		Current yield	Estimated annual income	Accrued income
	Quantity	price per unit	Quantity	price per unit			Avg. original value at PNC per unit	Avg. original value at PNC per unit			
USA TREASURY NOTE 04.500% DUE 02/15/2036 RATING: AAA (912810FT0)	310,000	\$309,553.60	310,000	\$99,856.00	2.98%	-\$21,055.20	\$433,031.25	\$139.69	4.51%	\$13,950.00	\$5,269.16
USA TREASURY NOTES 04.500% DUE 05/15/2038 RATING: AAA (912810PX0)	98,486.76	98,404.00	98,486.76	98,404.00	0.90%	-\$5,002.96	101,182.02	106.51	4.58%	4,275.00	555.04
Total US government securities		\$608,457.60		\$198,260.00	3.98%	-\$26,058.16	\$534,213.27	\$246.20	4.54%	\$18,225.00	\$5,824.20

* Indicates Party-In-Interest



Detail

US government securities

(a)	(b)/(c)	(e)		Value last statement	Quantity	(e)		Current market value	Current price per unit	Unrealized gain/loss	(d)		Current yield	Estimated annual income	Accrued income
		% of total portfolio	0.47 %			Avg. original value at PNC	Total original value at PNC								
USA TREASURY NOTES 02.500% DUE 02/15/2045 RATING: AAA 912810RK6 20-46-894-***5171		0.47 %	0.47 %	51,892.97	70,000	48,567.40	69,3820	48,567.40	69,3820	-3,325.57	51,892.97	74.13	3.61 %	1,750.00	661.01
USA TREASURY NOTES 02.875% DUE 11/15/2046 RATING: AAA 912810RU6 20-46-894-***5171		0.18 %	0.18 %	18,904.30	25,000	18,162.50	72,6500	18,162.50	72,6500	-741.80	18,904.30	75.62	3.96 %	718.75	93.32
USA TREASURY NOTES 01.125% DUE 08/15/2040 RATING: AAA 912810SQ2 20-46-894-***5171		3.87 %	3.87 %	430,839.00	675,000	402,482.25	59,6270	402,482.25	59,6270	-28,356.75	544,372.24	80.65	1.89 %	7,593.75	2,868.29
USA TREASURY NOTES 02.250% DUE 05/15/2041 RATING: AAA 912810SY5 20-46-894-***5171		1.33 %	1.33 %	147,879.16	195,000	138,379.80	70,9640	138,379.80	70,9640	-9,499.36	144,965.04	74.34	3.18 %	4,387.50	569.65
USA TREASURY NOTES 02.250% DUE 02/15/2052 RATING: AAA 912810TD0 20-46-894-***5171		0.38 %	0.38 %	45,058.00	65,000	39,405.60	60,6240	39,405.60	60,6240	-5,652.40	41,287.69	63.52	3.72 %	1,462.50	552.41
USA TREASURY NOTES 03.625% DUE 02/15/2053 RATING: AAA 912810TN8 20-46-894-***5171		4.80 %	4.80 %	543,543.03	615,000	499,681.35	81,2490	499,681.35	81,2490	-43,861.68	542,394.65	88.19	4.47 %	22,293.75	8,420.74

* Indicates Party-In-Interest



Detail

US government securities

(a)	(b)/(c)	(e)		Value last statement	Quantity	Current market value	Current price per unit	%	of total portfolio	Unrealized gain/loss	(d)		Current yield	Estimated annual income	Accrued income
		Current market value	Current price per unit								Avg. original value at PNC	Total original value at PNC			
USA TREASURY NOTES 04.250% DUE 08/15/2054 RATING: AAA (912810UC0) 20-46-894-***5171		18,853.91	91.3200	18,853.91	20,000	18,264.00	91.3200	0.18 %	0.18 %	- 589.91	18,853.91	94.27	4.66 %	850.00	321.06
USA TREASURY NOTES 00.875% DUE 11/15/2030 RATING: AAA (91282CAV3) 20-46-894-***5171		4,107.60	4,090.95	4,107.60	5,000	81,819.00	81,819.00	0.04 %	0.04 %	- 16.65	4,744.20	94.88	1.07 %	43.75	5.68
USA TREASURY NOTES 01.625% DUE 05/15/2031 RATING: AAA (91282CCB5) 20-46-894-***5171		60,043.90	59,054.80	60,043.90	70,000	84,364.00	84,364.00	0.57 %	0.57 %	- 989.10	56,399.22	80.57	1.93 %	1,137.50	147.69
USA TREASURY NOTES 02.750% DUE 08/15/2032 RATING: AAA (91282CFF3) 20-46-894-***5171		22,894.50	22,170.75	22,894.50	25,000	88,683.00	88,683.00	0.22 %	0.22 %	- 723.75	22,881.84	91.53	3.11 %	687.50	259.68
USA TREASURY NOTES 03.500% DUE 02/15/2033 RATING: AAA (91282CGM7) 20-46-894-***5171		130,247.72	125,589.15	130,247.72	135,000	93,029.00	93,029.00	1.21 %	1.21 %	- 4,658.57	129,031.64	95.58	3.77 %	4,725.00	1,784.71
USA TREASURY NOTES 04.500% DUE 11/15/2033 RATING: AAA (91282CJJ1) 20-46-894-***5171		15,159.37	14,932.05	15,159.37	15,000	99,547.00	99,547.00	0.15 %	0.15 %	- 227.32	15,159.37	101.06	4.53 %	675.00	87.64

* Indicates Party-In-Interest



Detail

US government securities

(a)	(b)/(c)	(e)		Value last statement	Quantity	Current market value	Current price per unit	Unrealized gain/loss	Avg. original value at PNC	Current yield	Estimated annual income	Accrued income
		% of total portfolio	% of total portfolio									
				111,774.61	111,774.61	104,009.40	94.5540	-7,765.21	111,774.61	4.10 %	4,262.50	1,610.02
				110,000	110,000	94.5540	94.5540		101.61			
				38,525.20	38,525.20	39,315.60	98.2890	790.40	38,382.81	2.29 %	900.00	116.85
				40,000	40,000	98.2890	98.2890		95.96			
				82,951.36	82,951.36	82,940.45	97.5770	-10.91	82,951.36	2.44 %	2,018.75	345.75
				85,000	85,000	97.5770	97.5770		97.59			
Total US government securities				\$2,151,770.19	\$2,151,770.19	\$2,020,083.45		-\$131,686.74	\$2,358,209.12	3.55 %	\$71,731.25	\$23,668.70

Corporate debt

Description [Cusip]	Value last statement	Quantity	Current market value	Unrealized gain/loss	Avg. original value at PNC	Current yield	Estimated annual income	Accrued income
AEP TRANSMISSION CO LLC	\$64,718.00	100,000	\$60,059.00	-\$4,659.00	\$99,614.00	4.58 %	\$2,750.00	\$1,038.89
SER N CALL 02/15/2051			\$60,059.00		\$99.61			
02.750% DUE 08/15/2051			\$60,059.00		\$99.61			
RATING: A2								
[00115AAN9]								
20-46-894-***5171								

* Indicates Party-In-Interest



Detail

Corporate debt

(a) (b)/(c)

Description [Cusip]	Value last statement		(e) Current market value		% of total portfolio	Unrealized gain/loss	(d) Total original value at PNC		Current yield	Estimated annual income	Accrued income
	Quantity	price per unit	Current	price per unit			Avg. original value at PNC per unit	annual income			
APPLE INC	17,503.80	15,911.80	79,5590	15,911.80	0.16 %	- 1,592.00	19,867.80	99.34	4.97 %	790.00	313.81
CALL 02/08/2052 UNSC	20,000	79,5590									
03.950% DUE 08/08/2052											
RATING: AAA											
[037833EQ9]											
20-46-894-***5171											
APPLIED MATERIALS INC	39,584.05	34,297.45	62,3590	34,297.45	0.33 %	- 5,286.60	56,045.55	101.90	4.41 %	1,512.50	126.04
CALL 12/01/2049 UNSC	55,000	62,3590									
02.750% DUE 06/01/2050											
RATING: A2											
[038222AP0]											
20-46-894-***5171											
ATMOS ENERGY CORP	65,096.40	62,767.20	104,6120	62,767.20	0.61 %	- 2,329.20	59,985.90	99.98	5.64 %	3,540.00	452.33
CALL 08/15/2033 UNSC	60,000	104,6120									
05.900% DUE 11/15/2033											
RATING: A1											
[049560AZ8]											
20-46-894-***5171											
BHP BILLITON FIN USA LTD	46,016.10	44,207.10	98,2380	44,207.10	0.43 %	- 1,809.00	44,911.80	99.80	4.99 %	2,205.00	753.37
SEDOL 2KTT374 ISIN US055451BA54	45,000	98,2380									
04.900% DUE 02/28/2033											
RATING: A1											
[055451BA5]											
20-46-894-***5171											
BALTIMORE GAS & ELECTRIC	89,401.20	88,866.75	84,6350	88,866.75	0.86 %	- 534.45	107,944.20	102.80	2.66 %	2,362.50	105.00
CALL 03/15/2031 UNSC	105,000	84,6350									
02.250% DUE 06/15/2031											
RATING: A3											
[059165EN6]											
20-46-894-***5171											

* Indicates Party-In-Interest



Detail

(a)	(b)/(c)	(e)		% of total portfolio	Unrealized gain/loss	(d)		Current yield	Estimated annual income	Accrued income
		Value last statement	Current market value			Avg. original value at PNC	Total original value at PNC			
		Quantity	price per unit			at PNC per unit				
ENTERPRISE PRODUCTS OPER		39,518.10	36,102.15	0.35 %	-3,415.95	52,855.20	1,912.50	5.30 %	1,912.50	722.50
CALL 08/15/2047 COGT		45,000	80.2270			117.46				
04.250% DUE 02/15/2048										
RATING: A3										
(29379VBQ5)										
20-46-894-***5171										
EXXON MOBIL CORPORATION		80,217.90	72,999.90	0.71 %	-7,218.00	108,688.50	3,702.60	5.08 %	3,702.60	1,234.20
CALL 09/01/2045 @ 100.000 UNSC		90,000	81.1110			120.77				
04.114% DUE 03/01/2046										
RATING: AA2										
(30231GAW2)										
20-46-894-***5171										
FISERV INC		48,864.50	48,629.50	0.47 %	-235.00	57,948.50	2,100.00	4.32 %	2,100.00	525.00
CALL 07/01/2028 UNSC		50,000	97.2590			115.90				
04.200% DUE 10/01/2028										
RATING: BAA2										
(337738AR9)										
20-46-894-***5171										
FLORIDA POWER & LIGHT CO		73,362.00	67,405.00	0.65 %	-5,957.00	110,051.00	3,150.00	4.68 %	3,150.00	787.50
CALL 04/01/2049 MORT		100,000	67.4050			110.05				
03.150% DUE 10/01/2049										
RATING: AA2										
(341081FX0)										
20-46-894-***5171										
FOX CORP		49,713.50	49,388.00	0.48 %	-325.50	59,108.00	2,354.50	4.77 %	2,354.50	1,020.28
SER WI CALL 10/25/2028		50,000	98.7760			118.22				
04.709% DUE 01/25/2029										
RATING: BAA2										
(35137LAH8)										
20-46-894-***5171										

* Indicates Party-In-Interest

DOVER MOTORSPORTS, INC. PENSION PLAN
SCHEDULE H, LINE 4(i)

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN#51-0357525 PLAN #002
DECEMBER 31, 2024



DOVER MOTORSPORTS PENSION PLCONS
DB TRUST STATEMENT

Account number 20-46-502-***5171
January 1, 2024 - December 31, 2024

Detail

Corporate debt

(a)	(b)/(c)	(e)		%	Unrealized gain/loss	(d)		Estimated annual income	Accrued income
		Current market value	Current price per unit			Avg. original value at PNC	Current yield		
	Value last statement	Quantity	Current price per unit	of total portfolio		Avg. original value at PNC per unit	Current yield		
Description (Cusip)									
GILEAD SCIENCES INC	64,292.80		61,341.15	0.59 %	- 2,951.65	81,792.10	4.88 %	2,990.00	996.67
UNSC	65,000		94.3710			125.83			
04.600% DUE 09/01/2035									
RATING: A3									
(375558BG7)									
20-46-894-***5171									
GOLDMAN SACHS GROUP INC	92,335.10		93,734.30	0.90 %	1,399.20	113,758.70	3.07 %	2,876.50	551.33
SR UNSEC CALL 04/22/2031 @ 100	110,000		85.2130			103.42			
VAR% DUE 04/22/2032									
RATING: A2									
(38141GYB4)									
20-46-894-***5171									
GOLDMAN SACHS GROUP INC	36,280.80		37,822.80	0.37 %	1,542.00	40,244.00	1.64 %	616.80	190.18
SR UNSEC CALL 09/10/2026 @ 100	40,000		94.5570			100.61			
VAR% DUE 09/10/2027									
RATING: A2									
(38141GYG3)									
20-46-894-***5171									
HOME DEPOT INC	38,862.50		34,857.50	0.34 %	- 4,005.00	56,513.50	4.81 %	1,675.00	353.61
CALL 10/15/2049 UNSC	50,000		69.7150			113.03			
03.350% DUE 04/15/2050									
RATING: A2									
(437076CD2)									
20-46-894-***5171									
HOME DEPOT INC	9,966.90		10,094.80	0.10 %	127.90	9,966.90	4.83 %	487.50	8.12
CALL 05/25/2027 UNSC	10,000		100.9480			99.67			
04.875% DUE 06/25/2027									
RATING: A2									
(437076DB5)									
20-46-894-***5171									

* Indicates Party-In-Interest

DOVER MOTORSPORTS, INC. PENSION PLAN
SCHEDULE H, LINE 4(i)

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN#51-0357525 PLAN #002
DECEMBER 31, 2024



DOVER MOTORSPORTS PENSION PLCONS
DB TRUST STATEMENT

Account number 20-46-502-***5171
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Corporate debt

(a)	(b)/(c)	(e)		%	Unrealized gain/loss	(d)		Estimated annual income	Accrued income
		Current market value	Current price per unit			Total original value at PNC	Current yield		
	Value last statement	Quantity	Current price per unit	of total portfolio		Avg. original value at PNC per unit	Current yield		
Description (Cusip)									
HONEYWELL INTERNATIONAL CALL 11/15/2032 UNSC 05.000% DUE 02/15/2033 RATING: A2 (438516CK0) 20-46-894-***5171	36,613.50	35,000	34,811.35 99.4610	0.34 %	- 1,802.15	35,736.75 102.11	5.03 %	1,750.00	661.11
HORMEL FOODS CORP CALL 12/03/2050 UNSC 03.050% DUE 06/03/2051 RATING: A1 (440452AJ9) 20-46-894-***5171	39,817.80	55,000	35,743.40 64.9880	0.35 %	- 4,074.40	56,965.45 103.57	4.70 %	1,677.50	130.47
HUNTINGTON BANCSHARES CALL 08/04/2027 UNSC VAR% DUE 08/04/2028 RATING: BAA1 (446150BB9) 20-46-894-***5171	19,385.60	20,000	19,795.20 98.9760	0.20 %	409.60	20,000.00 100.00	4.49 %	888.60	362.84
INTEL CORP CALL 02/05/2052 UNSC 04.900% DUE 08/05/2052 RATING: BAA1 (458140CB4) 20-46-894-***5171	34,249.95	35,000	27,634.25 78.9550	0.27 %	- 6,615.70	35,377.65 101.08	6.21 %	1,715.00	695.53
INTEL CORP UNSC 05.200% DUE 02/10/2033 RATING: BAA1 (458140CG3) 20-46-894-***5171	20,893.60	20,000	19,336.60 96.6830	0.19 %	- 1,557.00	19,943.00 99.72	5.38 %	1,040.00	407.33

* Indicates Party-In-Interest

DOVER MOTORSPORTS, INC. PENSION PLAN
SCHEDULE H, LINE 4(i)

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN#51-0357525 PLAN #002
DECEMBER 31, 2024



DOVER MOTORSPORTS PENSION PLCONS
DB TRUST STATEMENT

Account number 20-46-502-***5171
January 1, 2024 - December 31, 2024

Detail

Corporate debt

(a)	(b)/(c)	(e)		%	Unrealized gain/loss	(d)		Estimated annual income	Accrued income
		Current market value	Current price per unit			Total original value at PNC	Avg. original value at PNC per unit		
	Description (Cusip)	Value last statement	Quantity	of total portfolio					
	INTERCONTINENTAL EXCHANGE CALL 12/01/2049 UNSC 03.000% DUE 06/15/2050 RATING: N/A (45866FAL8) 20-46-894-***5171	39,520.06	55,000	0.34 %	- 4,450.16	55,779.90	101.42	1,650.00	73.33
	JP MORGAN CHASE & CO SR UNSEC CALL 04/22/30 @ 100 VAR% DUE 04/22/2031 RATING: A1 (46647PBL9) 20-46-894-***5171	47,560.70	55,000	0.47 %	892.10	57,564.10	104.66	1,387.10	265.86
	JP MORGAN CHASE & CO SR UNSEC CALL 04/22/50 @ 100 VAR% DUE 04/22/2051 RATING: A1 (46647PBN5) 20-46-894-***5171	118,562.40	165,000	1.05 %	- 9,353.85	170,283.30	103.20	5,129.85	983.22
	JOHNSON & JOHNSON CALL 09/01/2035 @ 100.000 UNSC 03.550% DUE 03/01/2036 RATING: AAA (478160BU7) 20-46-894-***5171	92,532.00	100,000	0.84 %	- 5,209.00	118,619.00	118.62	3,550.00	1,183.33
	JOHNSON & JOHNSON CALL 03/01/2060 UNSC 02.450% DUE 09/01/2060 RATING: AAA (478160CT9) 20-46-894-***5171	35,333.10	55,000	0.29 %	- 5,507.15	53,951.70	98.09	1,347.50	449.17

* Indicates Party-In-Interest

DOVER MOTORSPORTS PENSION PLCONS
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Account number 20-46-502-***5171

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Corporate debt

(a)	(b)/(c)	(e)		%	Unrealized gain/loss	(d)		Estimated annual income	Accrued income
		Value last statement	Current market value			Avg. original value at PNC	Current yield		
	Description (Cusip)	Quantity	Current price per unit	of total portfolio		Avg. original value at PNC per unit	Current yield		
	KLA CORP CALL 08/28/2049 UNSC 03.300% DUE 03/01/2050 RATING: A2 (482480AJ9) 20-46-894-***5171	38,164.00	34,534.00	0.34 %	- 3,630.00	53,645.00	4.78 %	1,650.00	550.00
	KEYCORP SER MTN CALL 06/01/2032 VAR% DUE 06/01/2033 RATING: BAA2 (49326EEN9) 20-46-894-***5171	36,724.00	37,825.60	0.37 %	1,101.60	39,963.60	5.07 %	1,915.60	159.63
	KIMBERLY-CLARK CORP CALL 08/02/2031 UNSC 02.000% DUE 11/02/2031 RATING: A2 (494368CD3) 20-46-894-***5171	33,788.00	33,740.00	0.33 %	- 48.00	39,834.40	2.38 %	800.00	131.11
	KINDER MORGAN INC CALL 02/01/2050 COGT 03.250% DUE 08/01/2050 RATING: BAA2 (49456BAS0) 20-46-894-***5171	36,756.50	34,831.50	0.34 %	- 1,925.00	54,276.75	5.14 %	1,787.50	744.79
	KROGER CO CALL 07/15/2049 UNSC 03.950% DUE 01/15/2050 RATING: BAA1 (501044DN8) 20-46-894-***5171	61,119.00	56,182.50	0.54 %	- 4,936.50	87,360.00	5.28 %	2,962.50	1,366.04

* Indicates Party-In-Interest

DOVER MOTORSPORTS PENSION PLCONS
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Detail

Corporate debt

(a)	(b)/(c)	(e)		% of total portfolio	Unrealized gain/loss	(d)		Estimated annual income	Accrued income
		Value last statement	Current market value			Avg. original value at PNC	Current yield		
	Description (Cusip)	Quantity	Current price per unit			Avg. original value at PNC per unit			
	LAM RESEARCH CORP CALL 12/15/2049 UNSC 02.875% DUE 06/15/2050 RATING: A2 (512807AW8) 20-46-894-***5171	35,572.50	31,582.00	0.31 %	- 3,990.50	51,715.50	4.56 %	1,437.50	63.89
	ELI LILLY & CO CALL 03/15/2060 UNSC 02.500% DUE 09/15/2060 RATING: A1 (532457BZ0) 20-46-894-***5171	22,092.70	18,641.00	0.18 %	- 3,451.70	33,208.70	4.70 %	875.00	257.64
	ELI LILLY & CO CALL 02/14/2054 UNSC 05.050% DUE 08/14/2054 RATING: A1 (532457CS5) 20-46-894-***5171	24,877.50	23,157.75	0.23 %	- 1,719.75	24,877.50	5.46 %	1,262.50	480.45
	LOWES COS INC CALL 07/15/2030 UNSC 01.700% DUE 10/15/2030 RATING: BAA1 (548661DY0) 20-46-894-***5171	45,679.15	46,016.85	0.45 %	337.70	53,629.95	2.04 %	935.00	197.39
	MARATHON PETROLEUM CORP CALL 03/15/2044 @ 100.000 UNSC 04.750% DUE 09/15/2044 RATING: BAA2 (56585AAH5) 20-46-894-***5171	40,123.80	37,345.50	0.36 %	- 2,778.30	53,968.05	5.73 %	2,137.50	629.37

* Indicates Party-In-Interest

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN#51-0357525 PLAN #002

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DOVER MOTORSPORTS PENSION PLCONS
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Corporate debt

(a)	(b)/(c)	(e)		% of total portfolio	Unrealized gain/loss	(d)		Estimated annual income	Accrued income
		Value last statement	Current market value			Avg. original value at PNC	Current yield		
	Description (Cusip)	Quantity	Current price per unit			Avg. original value at PNC per unit			
	MASTERCARD INC CALL 09/26/2049 UNSC 03.850% DUE 03/26/2050 RATING: AA3 (57636QAQ7) 20-46-894-***5171	61,054.00 70,000	54,164.60 77.3780	0.53 %	- 6,889.40	86,061.50 122.95	4.98 %	2,695.00	711.18
	MERCK & CO INC CALL 03/15/2042 UNSC 03.600% DUE 09/15/2042 RATING: A1 (589331AS6) 20-46-894-***5171	50,857.80 60,000	46,579.20 77.6320	0.45 %	- 4,278.60	70,585.20 117.64	4.64 %	2,160.00	636.00
	METLIFE INC CALL 07/15/2053 UNSC 05.250% DUE 01/15/2054 RATING: A3 (59156RCD8) 20-46-894-***5171	82,140.00 80,000	74,876.00 93.5950	0.72 %	- 7,264.00	79,356.80 99.20	5.61 %	4,200.00	1,936.67
	MICROSOFT CORP CALL 02/08/2036 @ 100.000 UNSC 03.450% DUE 08/08/2036 RATING: AAA (594918BS2) 20-46-894-***5171	64,383.90 70,000	61,036.50 87.1950	0.59 %	- 3,347.40	82,504.10 117.86	3.96 %	2,415.00	959.29
	MICROSOFT CORP CALL 12/01/2059 UNSC 02.675% DUE 06/01/2060 RATING: AAA (594918CD4) 20-46-894-***5171	53,388.00 80,000	46,853.60 58.5670	0.45 %	- 6,534.40	81,020.00 101.28	4.57 %	2,140.00	178.33

* Indicates Party-In-Interest

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

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DOVER MOTORSPORTS PENSION PLCONS
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Corporate debt

(a)	(b)/(c)	(e)		% of total portfolio	Unrealized gain/loss	(d)		Estimated annual income	Accrued income
		Value last statement	Current market value			Total original value at PNC	Current yield		
	Quantity	Current price per unit			Avg. original value at PNC per unit				
Description (Cusip)									
MORGAN STANLEY SR UNSEC CALL 01/25/2051 @ 100 VAR% DUE 01/25/2052 RATING: A1 (6174468Y8) 20-46-894-***5171	36,686.10 55,000	33,589.60 61.0720	0.33 %	- 3,096.50	54,846.00 99.72	4.59 %	1,541.10	667.81	
MORGAN STANLEY SER MTN CALL 10/20/2031 VAR% DUE 10/20/2032 RATING: A1 (61747YEH4) 20-46-894-***5171	132,486.40 160,000	134,065.60 83.7910	1.29 %	1,579.20	154,638.40 96.65	3.00 %	4,017.60	792.36	
NIKE INC CALL 09/27/2039 UNSC 03.250% DUE 03/27/2040 RATING: A1 (654106AL7) 20-46-894-***5171	41,996.00 50,000	38,610.00 77.2200	0.38 %	- 3,386.00	55,807.00 111.61	4.21 %	1,625.00	424.31	
NORFOLK SOUTHERN CORP CALL 03/15/2026 @ 100.000 UNSC 02.900% DUE 06/15/2026 RATING: BAA1 (655844BS6) 20-46-894-***5171	43,076.70 45,000	43,954.20 97.6760	0.43 %	877.50	43,076.70 95.73	2.97 %	1,305.00	58.00	
NOVARTIS CAPITAL CORP CALL 02/14/2050 COGT 02.750% DUE 08/14/2050 RATING: AA3 (66989HAS7) 20-46-894-***5171	39,766.65 55,000	34,877.15 63.4130	0.34 %	- 4,889.50	57,198.35 104.00	4.34 %	1,512.50	575.59	

* Indicates Party-In-Interest

DOVER MOTORSPORTS, INC. PENSION PLAN
SCHEDULE H, LINE 4(i)

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN#51-0357525 PLAN #002
DECEMBER 31, 2024



DOVER MOTORSPORTS PENSION PLCONS
DB TRUST STATEMENT

Account number 20-46-502-***5171
January 1, 2024 - December 31, 2024

Detail

Corporate debt

(a)	(b)/(c)	(e)		% of total portfolio	Unrealized gain/loss	(d)		Estimated annual income	Accrued income
		Value last statement	Current market value			Avg. original value at PNC	Current yield		
	Description (Cusip)	Quantity	Current price per unit			at PNC per unit			
	ORACLE CORP CALL 05/15/2047 UNSC 04.000% DUE 11/15/2047 RATING: BAA2 (68389XBQ7) 20-46-894-***5171	79,208.00 100,000	76,216.00 76.2160	0.74 %	- 2,992.00	111,000.00 111.00	5.25 %	4,000.00	511.11
	PEPSICO INC CALL 08/15/2052 UNSC 04.650% DUE 02/15/2053 RATING: A1 (713448FT0) 20-46-894-***5171	79,490.40 80,000	69,836.80 87.2960	0.68 %	- 9,653.60	80,396.80 100.50	5.33 %	3,720.00	1,405.33
	PFIZER INC CALL 11/28/2039 UNSC 02.550% DUE 05/28/2040 RATING: A2 (717081EZ2) 20-46-894-***5171	40,368.90 55,000	38,006.10 69.1020	0.37 %	- 2,362.80	56,448.70 102.63	3.70 %	1,402.50	128.56
	PROGRESSIVE CORP CALL 09/15/2047 UNSC 04.200% DUE 03/15/2048 RATING: A2 (743315AT0) 20-46-894-***5171	40,059.90 45,000	36,733.95 81.6310	0.36 %	- 3,325.95	57,750.30 128.33	5.15 %	1,890.00	556.50
	PROLOGIS LP CALL 01/15/2030 UNSC 02.250% DUE 04/15/2030 RATING: A3 (74340XBM2) 20-46-894-***5171	43,709.00 50,000	43,738.50 87.4770	0.42 %	29.50	51,619.00 103.24	2.58 %	1,125.00	237.50

* Indicates Party-In-Interest

DOVER MOTORSPORTS, INC. PENSION PLAN
SCHEDULE H, LINE 4(i)

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN#51-0357525 PLAN #002
DECEMBER 31, 2024



DOVER MOTORSPORTS PENSION PLCONS
DB TRUST STATEMENT

Account number 20-46-502-***5171
January 1, 2024 - December 31, 2024

Detail

Corporate debt

(a)	(b)/(c)	(e)		% of total portfolio	Unrealized gain/loss	(d)			
		Current market value	Current price per unit			Total original value at PNC	Avg. original value at PNC per unit	Current yield	Estimated annual income
	Value last statement	Quantity							
Description (Cusip)									
PRUDENTIAL FINANCIAL INC SER MTN CALL 09/13/2050 03.700% DUE 03/13/2051 RATING: A3 (74432QCF0) 20-46-894-***5171	43,441.20	55,000	39,799.65 72.3630	0.39 %	- 3,641.55	60,412.05 109.84	5.12 %	2,035.00	610.50
PUBLIC SERVICE COLORADO CALL 12/15/2046 MORT 03.800% DUE 06/15/2047 RATING: A1 (744448CN9) 20-46-894-***5171	55,484.80	70,000	51,914.10 74.1630	0.50 %	- 3,570.70	84,858.90 121.23	5.13 %	2,660.00	118.22
PUBLIC SERVICE ELECTRIC SER MTN CALL 02/01/2050 02.050% DUE 08/01/2050 RATING: A1 (74456QCE4) 20-46-894-***5171	72,387.50	125,000	65,786.25 52.6290	0.64 %	- 6,601.25	111,550.00 89.24	3.90 %	2,562.50	1,067.71
PUBLIC STORAGE CALL 02/01/2031 UNSC 02.300% DUE 05/01/2031 RATING: A2 (74460WAE7) 20-46-894-***5171	47,262.05	55,000	46,976.60 85.4120	0.46 %	- 285.45	57,343.00 104.26	2.70 %	1,265.00	210.83
REALTY INCOME CORP CALL 12/15/2032 UNSC 01.800% DUE 03/15/2033 RATING: A3 (756109BA1) 20-46-894-***5171	50,499.80	65,000	49,738.65 76.5210	0.48 %	- 761.15	63,483.55 97.67	2.36 %	1,170.00	344.50

* Indicates Party-In-Interest

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN#51-0357525 PLAN #002

DECEMBER 31, 2024

DOVER MOTORSPORTS PENSION PLCONS
DB TRUST STATEMENT

Account number 20-46-502-***5171

January 1, 2024 - December 31, 2024

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Detail

Corporate debt

(a)	(b)/(c)	(e)		% of total portfolio	Unrealized gain/loss	(d)		Estimated annual income	Accrued income
		Value last statement	Current market value			Avg. original value at PNC	Current yield		
	Description (Cusip)	Quantity	Current price per unit			at PNC per unit			
	REALTY INCOME CORP CALL 11/15/2031 UNSC 02.700% DUE 02/15/2032 RATING: A3 (756109CE2) 20-46-894-***5171	41,884.50	42,442.00	0.41 %	557.50	50,676.50	3.19 %	1,350.00	510.00
	RIO TINTO FIN USA LTD SEDOL ISIN US767201AT32 02.750% DUE 11/02/2051 RATING: A1 (767201AT3) 20-46-894-***5171	40,999.80	36,592.20	0.36 %	- 4,407.60	49,879.20	4.51 %	1,650.00	270.42
	SALESFORCE.COM INC CALL 04/15/2031 UNSC 01.950% DUE 07/15/2031 RATING: A1 (79466LAJ3) 20-46-894-***5171	46,975.50	46,160.40	0.45 %	- 815.10	55,885.50	2.33 %	1,072.50	494.54
	SAN DIEGO G & E SER WWW CALL 02/15/2051 02.950% DUE 08/15/2051 RATING: A1 (797440CA0) 20-46-894-***5171	77,418.00	70,716.80	0.68 %	- 6,701.20	109,304.80	4.59 %	3,245.00	1,225.89
	SHELL INTERNATIONAL FIN SR NOTES 06.375% DUE 12/15/2038 RATING: AA2 (822582AD4) 20-46-894-***5171	68,991.00	65,302.80	0.63 %	- 3,688.20	89,459.40	5.86 %	3,825.00	170.00

* Indicates Party-In-Interest

DOVER MOTORSPORTS, INC. PENSION PLAN
SCHEDULE H, LINE 4(i)

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN#51-0357525 PLAN #002

DECEMBER 31, 2024



DOVER MOTORSPORTS PENSION PLCONS
DB TRUST STATEMENT

Account number 20-46-502-***5171
January 1, 2024 - December 31, 2024

Detail

Corporate debt

(a)	(b)/(c)	(e)		%	Unrealized gain/loss	(d)		Estimated annual income	Accrued income
		Current market value	Current price per unit			Avg. original value at PNC	Current yield		
	Value last statement	Quantity	Current price per unit	of total portfolio		Avg. original value at PNC per unit	Current yield		
Description (Cusip)									
STATE STREET CORP CALL 08/04/2032 UNSC VAR% DUE 08/04/2033 RATING: AA3 (857477BV4) 20-46-894-***5171	9,426.90	10,000	9,331.60 93.3160	0.09 %	- 95.30	10,000.00 100.00	4.47 %	416.40	170.03
SUMITOMO MITSUI FINL GRP SEDOL ISIN US86562MAC47 03.784% DUE 03/09/2026 RATING: A1 (86562MAC4) 20-46-894-***5171	97,461.00	100,000	98,978.00 98.9780	0.96 %	1,517.00	111,950.00 111.95	3.83 %	3,784.00	1,177.24
TORONTO-DOMINION BANK SER MTN SEDOL BNG28J5 ISIN US89114TZV78 03.200% DUE 03/10/2032 RATING: A2 (89114TZV7) 20-46-894-***5171	44,290.00	50,000	43,669.00 87.3380	0.42 %	- 621.00	49,820.00 99.64	3.67 %	1,600.00	493.33
TOYOTA MOTOR CREDIT CORP UNSC 05.400% DUE 11/10/2025 RATING: A1 (89236TKK0) 20-46-894-***5171	55,849.75	55,000	55,439.45 100.7990	0.54 %	- 410.30	55,062.70 100.11	5.36 %	2,970.00	420.75
TOYOTA MOTOR CREDIT CORP UNSC 05.100% DUE 03/21/2031 RATING: A1 (89236TLZ6) 20-46-894-***5171	74,978.25	75,000	75,250.50 100.3340	0.73 %	272.25	74,978.25 99.97	5.09 %	3,825.00	1,062.50

* Indicates Party-In-Interest

DOVER MOTORSPORTS PENSION PLCONS
DB TRUST STATEMENT

Account number 20-46-502-***5171

January 1, 2024 - December 31, 2024

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Detail

Corporate debt

(a)	(b)/(c)	(e)		% of total portfolio	Unrealized gain/loss	(d)		Estimated annual income	Accrued income
		Value last statement	Current market value			Avg. original value at PNC	Current yield		
	Description (Cusip)	Quantity	Current price per unit						
	UNILEVER CAPITAL CORP SER 30Y CALL 02/12/2051 02.625% DUE 08/12/2051 RATING: A1 (904764BR7) 20-46-894-***5171	68,601.00	60,521.00	0.59 %	- 8,080.00	98,708.00	4.34 %	2,625.00	1,013.54
	UNION PACIFIC CORP CALL 08/14/2071 UNSC 03.850% DUE 02/14/2072 RATING: A3 (907818GA0) 20-46-894-***5171	35,738.55	31,225.50	0.30 %	- 4,513.05	45,309.15	5.55 %	1,732.50	659.31
	UNITED PARCEL SERVICE CALL 09/03/2052 UNSC 05.050% DUE 03/03/2053 RATING: A2 (911312CA2) 20-46-894-***5171	46,614.60	41,241.60	0.40 %	- 5,373.00	44,765.10	5.52 %	2,272.50	744.87
	UNITED PARCEL SERVICE CALL 11/22/2063 UNSC 05.600% DUE 05/22/2064 RATING: A2 (911312CF1) 20-46-894-***5171	39,740.80	38,785.60	0.38 %	- 955.20	39,740.80	5.78 %	2,240.00	242.67
	US BANCORP CALL 02/01/2033 UNSC VAR% DUE 02/01/2034 RATING: A3 (91159HJL5) 20-46-894-***5171	33,524.40	33,503.05	0.33 %	- 21.35	35,000.00	5.06 %	1,693.65	705.69

* Indicates Party-In-Interest

DOVER MOTORSPORTS, INC. PENSION PLAN
SCHEDULE H, LINE 4(i)

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN#51-0357525 PLAN #002
DECEMBER 31, 2024



DOVER MOTORSPORTS PENSION PLCONS
DB TRUST STATEMENT

Account number 20-46-502-***5171
January 1, 2024 - December 31, 2024

Detail

Corporate debt

(a)	(b)/(c)	(e)		% of total portfolio	Unrealized gain/loss	(d)		Estimated annual income	Accrued income
		Value last statement	Current market value			Avg. original value at PNC	Current yield		
	Description (Cusip)	Quantity	Current price per unit			Avg. original value at PNC per unit			
	UNITEDHEALTH GROUP INC CALL 02/15/2039 UNSC 03.500% DUE 08/15/2039 RATING: A2 (91324PDT6) 20-46-894-***5171	101,971.20	94,905.60	0.92 %	- 7,065.60	135,564.00	4.43 %	4,200.00	1,586.67
	UNITEDHEALTH GROUP INC CALL 11/15/2059 UNSC 03.125% DUE 05/15/2060 RATING: A2 (91324PEA6) 20-46-894-***5171	17,763.50	14,875.25	0.15 %	- 2,888.25	26,735.00	5.26 %	781.25	99.83
	VALERO ENERGY CORP BDS 06.625% DUE 06/15/2037 RATING: BAA2 (91913YAL4) 20-46-894-***5171	60,288.80	57,691.70	0.56 %	- 2,597.10	56,622.50	6.32 %	3,643.75	161.94
	VERIZON COMMUNICATIONS UNSC 05.250% DUE 03/16/2037 RATING: BAA1 (92343VDU5) 20-46-894-***5171	88,451.85	82,969.35	0.80 %	- 5,482.50	113,335.60	5.38 %	4,462.50	1,301.56
	VIRGINIA ELEC & POWER CO CALL 12/30/2031 UNSC 02.400% DUE 03/30/2032 RATING: A2 (927804GG3) 20-46-894-***5171	42,075.50	41,741.00	0.41 %	- 334.50	49,867.50	2.88 %	1,200.00	303.33

* Indicates Party-In-Interest

DOVER MOTORSPORTS, INC. PENSION PLAN
SCHEDULE H, LINE 4(i)
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN#51-0357525 PLAN #002
DECEMBER 31, 2024



DOVER MOTORSPORTS PENSION PLCONS
DB TRUST STATEMENT

Account number 20-46-502-***5171
January 1, 2024 - December 31, 2024

Detail

Corporate debt

(a)	(b)/(c)	(e)		%	Unrealized gain/loss	(d)		Estimated annual income	Accrued income
		Current market value	Current price per unit			Total original value at PNC	Current yield		
	Value last statement Quantity			of total portfolio		Avg. original value at PNC per unit			
VISA INC	63,712.35	60,052.85		0.58 %	- 3,659.50	80,955.55	4.50 %	2,697.50	127.38
CALL 06/14/2035 @ 100.000 UNSC 04.150% DUE 12/14/2035 RATING: AA3 (92826CAE2) 20-46-894-***5171	65,000	92.3890				124.55			
WALMART INC	97,561.80	86,569.00		0.84 %	- 10,992.80	141,089.20	4.29 %	3,710.00	1,020.25
CALL 03/22/2051 UNSC 02.650% DUE 09/22/2051 RATING: AA2 (931142EV1) 20-46-894-***5171	140,000	61.8350				100.78			
WELLS FARGO & CO MEDIUM TERM	95,596.00	97,687.00		0.94 %	2,091.00	108,246.00	3.28 %	3,196.00	124.29
CALL 06/17/2026 VAR% DUE 06/17/2027 RATING: A1 (95000U2F9) 20-46-894-***5171	100,000	97.6870				108.25			
WELLS FARGO & COMPANY	49,952.50	49,443.50		0.48 %	- 509.00	49,952.50	5.45 %	2,694.50	501.48
CALL 04/24/2033 UNSC VAR% DUE 04/24/2034 RATING: A1 (95000U3D3) 20-46-894-***5171	50,000	98.8870				99.91			
Total corporate debt	\$6,681,176.96	\$6,316,353.95		60.64 %	- \$364,823.01	\$8,449,829.95	4.41 %	\$278,303.55	\$69,553.99

* Indicates Party-In-Interest

DOVER MOTORSPORTS, INC. PENSION PLAN
SCHEDULE H, LINE 4(i)

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN#51-0357525 PLAN #002
DECEMBER 31, 2024



DOVER MOTORSPORTS PENSION PLCONS
DB TRUST STATEMENT

Account number 20-46-502-***5171
January 1, 2024 - December 31, 2024

Detail

Registered investment companies

(a)	(b)/(c)	(e)		% of total portfolio	Unrealized gain/loss	(d)			
		Current market value	Current price per unit			Total original value at PNC	Avg. original value at PNC per unit	Current yield	Estimated annual income
	Value last statement	Quantity							
ISHARES MSCI EAFE ETF (EFA) 20-46-002-***5171	\$357,535.75	4,745	\$358,769.45	3.45 %	\$1,233.70	\$311,235.63	3.25 %	\$11,625.25	
ISHARES CORE MSCI EMERGING (IEMG) ETF 20-46-002-***5171	109,151.64	2,158	112,690.76	1.09 %	3,539.12	100,476.48	3.21 %	3,608.18	
VANGUARD TOTAL STOCK MARKET (VTI) ETF 20-46-002-***5171	1,143,637.62	4,821	1,397,174.01	13.42 %	253,536.39	1,076,503.19	1.27 %	17,712.35	
WISDOMTREE U.S. QUALITY DIVI (DGRW) ETF 20-46-002-***5171	78,362.20	1,115	90,236.95	0.87 %	11,874.75	52,527.65	1.55 %	1,394.87	45.38
Total registered investment companies	\$1,688,687.21		\$1,958,871.17	18.81 %	\$270,183.96	\$1,540,742.95	1.75 %	\$34,340.65	\$45.38
Total portfolio	\$10,641,813.87		\$10,415,488.08	100.00 %	-\$226,325.79	\$12,468,961.53	3.74 %	\$389,640.45	\$93,976.78

Income and Accrual Detail

Portfolio

Interest bearing cash

Description	Estimated Annual Income Quantity	Ex Date Pay Date	Annual Rate	Beginning Accrual	Income Earned	Income Received	Ending Accrual
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* Indicates Party-In-Interest

Dover Motorsports, Inc. Pension Plan
EIN/PN: 51-0357525 / 002
Attachment to 2024 Form 5500

Schedule SB, Line 32 – Schedule of Amortization Bases

Date Established	Type Of Base	Years Remaining	Shortfall Amortization Installment	Present Value of Remaining Installments as of January 1, 2024
January 1, 2023	Shortfall	14	\$ 171,443	\$ 1,796,291
January 1, 2024	Shortfall	15	<u>(30,822)</u>	<u>(338,776)</u>
Total			\$ 140,621	\$ 1,457,515

Dover Motorsports, Inc. Pension Plan
EIN/PN: 51-0357525 / 002
Attachment to 2024 Form 5500

Schedule SB, Line 24 – Change in Non-Prescribed Actuarial Assumptions

The expected administrative expenses decreased from \$65,000 to \$60,000.