

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

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>002</u></p>
<p>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>MID-OHIO EMERGENCY SERVICES, LLC</u></p> <p><u>3535 OLENTANGY RIVER ROAD</u> <u>COLUMBUS, OH 43214</u></p>	<p>1c Effective date of plan <u>01/01/2021</u></p> <p>2b Employer Identification Number (EIN) <u>31-1603722</u></p> <p>2c Plan Sponsor's telephone number <u>614-566-5070</u></p> <p>2d Business code (see instructions) <u>621111</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2025	GREGORY DECKER
	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	125
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)	124
	6a(2)	118
	6b	0
	6c	1
	6d	119
	6e	0
	6f	119
	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:
1C 1D 3H

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 _____
(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>MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE 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>MID-OHIO EMERGENCY SERVICES, LLC</u>	D Employer Identification Number (EIN) <u>31-1603722</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>2282357</u>
	b Actuarial value	2b	<u>2282357</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>0</u>	<u>0</u>
	b For terminated vested participants	<u>1</u>	<u>35769</u>
	c For active participants	<u>124</u>	<u>2056332</u>
	d Total	<u>125</u>	<u>2092101</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>5.08 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>686208</u>
	b Expected plan-related expenses	6b	<u>0</u>
	c Target normal cost	6c	<u>686208</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		
	Signature of actuary	<u>07/14/2025</u> Date
	<u>BORIS CHERNYAK, EA, MAAA</u> Type or print name of actuary	<u>23-06873</u> Most recent enrollment number
	<u>SCHWAB RETIREMENT PLAN SERVICES INC</u> Firm name	<u>234-255-8671</u> Telephone number (including area code)
	<u>4150 KINROSS LAKES PKWY</u> <u>RICHFIELD, OH 44286</u> Address of the firm	

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

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	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>11.29</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		172765
	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>5.20</u> %		8984
	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		181749
	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	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	109.09 %
15	Adjusted funding target attainment percentage	15	109.09 %
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	107.77 %
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		
12/31/2024	793502	0					
			Totals ▶	18(b)	793502	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	755243

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost			
21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 60
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input 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 type="checkbox"/> Yes <input checked="" 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 686208
b Excess assets, if applicable, but not greater than line 31a			31b 190256
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	0		0
b Waiver amortization installment.....	0		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 495952
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)			36 495952
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37 755243
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)			38a 259291
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....			38b 0
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 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 MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 MID-OHIO EMERGENCY SERVICES, LLC	D Employer Identification Number (EIN) 31-1603722	

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

CHARLES SCHWAB & CO. INC. AND AFFIL

94-1737782

(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)

CHARLES SCHWAB & CO., INC.

94-1737782

(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?
59	NONE	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

(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
CHARLES SCHWAB & CO. INC. AND AFFIL	59	
(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.	
SEE ATTACHMENT 13-3191825	SEE ATTACHED	
(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 MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 MID-OHIO EMERGENCY SERVICES, LLC	D Employer Identification Number (EIN) 31-1603722

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.

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	772098	798609
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(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)	1510259	2470687
(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	2282357	3269296
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		
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	2282357	3269296

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)	793502	
(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)		793502
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	419	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(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)		419
(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)	67434	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		67434
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(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)		91889
c Other income	2c		33695
d Total income. Add all income amounts in column (b) and enter total.....	2d		986939

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)		
(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)		
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)		
(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)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		986939
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: PUGH & COMPANY

(2) EIN: 62-1142155

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		500000
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.)		X	
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 547979.

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>MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE 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>MID-OHIO EMERGENCY SERVICES, LLC</u>	D Employer Identification Number (EIN) <u>31-1603722</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): 82-3967259

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 _____.

MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE PLAN

Columbus, Ohio

FINANCIAL STATEMENTS

December 31, 2024 and 2023





PUGH & COMPANY, P.C.
315 NORTH CEDAR BLUFF ROAD, SUITE 200
KNOXVILLE, TENNESSEE 37923
TELEPHONE 865-769-0660
FAX 865-769-1660

INDEPENDENT AUDITOR'S REPORT

Participants, Retirement Committee
and the Plan Administrator
Mid-Ohio Emergency Services, LLC Cash Balance Plan
Columbus, Ohio

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

We have performed audits of the financial statements of Mid-Ohio Emergency Services, LLC Cash Balance Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (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, the related statements of changes in net assets available for benefits for the years then ended, the statement of accumulated plan benefits as of December 31, 2023, the related statement of changes in accumulated plan benefits for the year 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 the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023 and for the years then ended, stating that the certified investment information, as described in Note 6 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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
- The information in the accompanying financial statements 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 (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedule of assets held at year end as of December 31, 2024, and the 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The 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).



Certified Public Accountants
Knoxville, Tennessee
September 26, 2025

MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	As of December 31,	<u>2024</u>	<u>2023</u>
ASSETS			
Investments, at Fair Value	\$	2,470,687	\$ 1,510,259
Cash and Cash Equivalents, Noninterest-Bearing		<u>798,609</u>	<u>772,098</u>
NET ASSETS AVAILABLE FOR BENEFITS	\$	<u><u>3,269,296</u></u>	<u><u>2,282,357</u></u>

The accompanying notes are an integral part of these financial statements.
See Independent Auditor's Report

MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	For the Year Ended December 31,	<u>2024</u>	<u>2023</u>
ADDITIONS:			
Investment Income:			
Net Appreciation in Fair Value of Investments	\$	125,584	\$ 112,284
Interest and Dividends		<u>67,853</u>	<u>50,086</u>
Total Investment Income		193,437	162,370
Employer Contributions		<u>793,502</u>	<u>772,004</u>
Total Additions		<u>986,939</u>	<u>934,374</u>
DEDUCTIONS:			
Benefits Paid to Participants		<u>0</u>	<u>85,382</u>
NET INCREASE		986,939	848,992
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR		<u>2,282,357</u>	<u>1,433,365</u>
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	\$	<u>3,269,296</u>	\$ <u>2,282,357</u>

The accompanying notes are an integral part of these financial statements.
See Independent Auditor's Report

MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE PLAN

STATEMENT OF ACCUMULATED PLAN BENEFITS

As of December 31, 2023

ACTUARIAL PRESENT VALUE OF ACCUMULATED

PLAN BENEFITS:

Vested Benefits:

Active Participants

\$ 2,222,180

Total Vested Benefits

2,222,180

TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED

PLAN BENEFITS

\$ 2,222,180

The accompanying notes are an integral part of these financial statements.
See Independent Auditor's Report

MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE PLAN
STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS
For the Year Ended December 31, 2023

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	
AT BEGINNING OF YEAR	\$ <u>1,428,921</u>
INCREASE (DECREASE) DURING THE YEAR ATTRIBUTABLE TO:	
Benefits Accumulated	816,261
Increase for Interest	62,380
Benefits Paid	<u>(85,382)</u>
NET INCREASE	<u>793,259</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	
AT END OF YEAR	\$ <u><u>2,222,180</u></u>

The accompanying notes are an integral part of these financial statements.
See Independent Auditor's Report

MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 and 2023

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of the Mid-Ohio Emergency Services, LLC Cash Balance Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General - The Plan is a cash balance defined benefit plan providing retirement and death benefits to all eligible employees of Mid-Ohio Emergency Services, LLC and ES Ventures, LLC (the "Companies"). The plan sponsor is Mid-Ohio Emergency Services, LLC and ES Ventures, LLC is a participating employer. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan includes the employees of the Companies who are partner physicians. Employees that are age 21 or older are eligible to participate in the plan after completing one year of service.

The Plan is administered by the Companies' Retirement Committee ("Committee"), which is a committee of the management of the Companies. The Committee has overall responsibility for the operations and administration of the Plan. The Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Trustee. Charles Schwab Trust Bank serves as the Plan's Trustee.

Participant Accounts - Under the Plan's provisions, amounts are credited by the Companies to the participants' hypothetical accounts. The accounts are allocated compensation and interest credits annually. The compensation credits are allocated based on dollar amounts determined for allocation groups, to which all participants are assigned. These allocation amounts are specified in the Plan document and subsequent amendments and are determined with input from the participants through individual participation agreements. Compensation credits are credited as of the last day of the Plan year or as of the last day of the month preceding the annuity starting date, if earlier.

Interest credits are based on the Plan's actual rate of return, subject to a maximum of 7.50% per year, and are credited annually as of the first day of each Plan year, or as of the date immediately preceding the annuity starting date, if earlier. In no event shall the interest credits be less than 0.00% over the participant's complete period of participation. As of December 31, 2024 and 2023, the interest rate was 7.50%.

Funding Policy - The Plan's funding policy is for the Companies to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. During 2024 and 2023, the Companies made contributions of \$793,502, and \$772,004, respectively which exceeded the minimum funding requirements of ERISA.

Although they have not expressed any intention to do so, the Companies have the right under the plan to discontinue their contributions at any time and to terminate the plan subject to the provisions set forth in ERISA.

Pension Benefits - Benefits are determined based on the participant's hypothetical account balance and can be paid either as a lump sum or through an annuity. Plan participants vested in their accounts are eligible for their Plan benefit after terminating employment or upon reaching age 60, when in-service distributions are allowed. Participants become fully vested in their hypothetical account balance upon completion of 2 or more years of vested service or attainment of normal retirement age (65). In addition to their hypothetical account balance, a fully vested participant is entitled to a pension annuity benefit equal to 0.5% of the participant's average compensation for each Plan year the participant is an active participant beginning on or after January 1, 2021. The pension annuity benefit shall be offset, but not below zero, by the actuarial equivalent of the participant's vested account balance that is attributable to employer nonelective contributions under the Mid-Ohio Emergency Services 401(k) Profit Sharing Plan.

Death Benefits - If a participant dies before their annuity starting date, their surviving spouse or beneficiary shall receive a death benefit equal to the value of the employee's accumulated pension benefit, paid either as a lump sum or through an annuity.

See Independent Auditor's Report

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Accounting - The accompanying financial statements are prepared using the accrual basis of accounting.

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

Investment Valuation and Income Recognition - Investments 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. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by its investment advisers and trustee. See Note 5 for a 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.

Payment of Benefits - Benefit payments to participants are recorded upon distribution.

Administrative Expenses - The Plan's expenses are paid by the Companies, as provided by the Plan document, and are excluded from these financial statements. In addition, certain investment-related expenses are included in net appreciation (depreciation) of fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

Subsequent Events - The Plan's management has evaluated subsequent events through September 26, 2025, the date the financial statements were available to be issued and has determined that there are no subsequent events that require disclosure.

NOTE 3 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

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. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of deceased employees, and (c) present employees or their beneficiaries. Benefits under the Plan are accumulated based on employees' compensation during each year of credited service. The accumulated Plan benefits for active employees will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date. Benefits payable under all circumstances (retirement, death, 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 determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through the 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.

NOTE 3 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The significant actuarial assumptions used in the valuation as of December 31, 2023 were (a) life expectancy of participants using the mortality tables published under Section 403(h)(3)(A) of the Internal Revenue Code using static tables with combined mortality rates for annuitants and non-annuitants, (b) retirement age assumptions (100% of participants are assumed to elect a distribution at age 60 or one year after the valuation date, if later), and (c) investment return. Participants are assumed to receive a lump sum distribution upon commencement. The interest rate used to discount the obligation for 2023 was 4.50%. 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. The computation of the actuarial present value of accumulated Plan benefits was made as of January 1, 2024. Had the valuation been performed as of December 31, 2023, there would be no material differences.

NOTE 4 - PLAN TERMINATION

In the event that Plan terminates, the net assets will be allocated as prescribed by ERISA and its related regulations. Participants would become 100% vested in their accrued benefits, to the extent funded as of such date. Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, 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 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.

NOTE 5 - FAIR VALUE MEASUREMENTS

Accounting Standards Codification (ASC) Topic 820 "Fair Value Measurements and Disclosures" establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

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

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

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

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTE 5 - FAIR VALUE MEASUREMENTS (Continued)

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

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 and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

	Assets at Fair Value			Total
	Level 1	Level 2	Level 3	
<u>As of December 31, 2024</u>				
Mutual Funds	\$ <u>2,470,687</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>2,470,687</u>
<u>As of December 31, 2023</u>				
Mutual Funds	\$ <u>1,510,259</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,510,259</u>

NOTE 6 - INFORMATION CERTIFIED BY THE TRUSTEE

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator has obtained certifications from Charles Schwab Trust Bank, the trustee of the Plan, that the information in the accompanying financial statements and supplementary schedules, with respect to investments and related investment activity, is complete and accurate as of and for the years ended December 31, 2024 and 2023. The investment information certified by the trustee is presented based on their certifications and is summarized below:

	2024	2023
Investments at Fair Value	\$ 2,470,687	\$ 1,510,259
Investment Income	193,437	162,370

NOTE 7 - TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated May 18, 2023, that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 8 - 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 net assets available for benefits.

Plan contributions are made, and the actuarial present value of accumulated plan benefits are reported based on 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 in the near term would be material to the financial statements.

SUPPLEMENTAL SCHEDULES

MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE PLAN

**EIN 31-1603722
PLAN # 002**

FORM 5500, SCHEDULE H, PART IV, LINE 4i

SUPPLEMENTAL SCHEDULE OF ASSETS HELD AT YEAR END

As of December 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	AB All Market Real Return Advisor	Mutual Fund	\$ 48,730	\$ 49,112
	AB Bond Inflation Strategy Advisor	Mutual Fund	170,953	167,678
	AB Concentrated Growth Advisor	Mutual Fund	68,707	74,279
	AB Emerging Markets Multi Asset Portfolio Adv	Mutual Fund	48,557	51,588
	AB Global Bond Fund Advisor	Mutual Fund	778,212	764,079
	AB Global Core Equity Portfolio Advisor	Mutual Fund	254,544	295,054
	AB Income Advisor	Mutual Fund	172,740	166,971
	AB Large Cap Growth Adv CL	Mutual Fund	123,012	133,565
	AB Large Cap Value Fund Advisor	Mutual Fund	123,813	130,837
	AB International LW Volty EQT ETF	Unit Investment Trusts	173,503	201,327
	AB Short Duration High Yield ETF	Unit Investment Trusts	168,735	171,851
	iShares Core MSCI Totl Intl Stck ETF	Unit Investment Trusts	45,884	47,621
	iShares Core S&P Total US Stock Mark	Unit Investment Trusts	183,631	216,725
	Total		<u>\$ 2,361,021</u>	<u>\$ 2,470,687</u>

* An asterisk in column (a) would denote a party-in-interest to the Plan.

The above information has been certified by Charles Schwab Trust Bank, the trustee, as being complete and accurate.

MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE PLAN

EIN 31-1603722

PLAN # 002

FORM 5500, SCHEDULE H, PART IV, LINE 4j

SUPPLEMENTAL SCHEDULE OF REPORTABLE TRANSACTIONS

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Trans Date	(i) Net Gain/ or (Loss)
Single								
Charles Schwab & Co.	iShares Core S&P Total US Stock Mark	\$ 183,631	\$ 0	\$ 0	\$ 0	\$ 183,631	\$ 183,631	\$ 0
Charles Schwab & Co.	iShares Total US Stock Mkt Index K	0	126,222	0	0	100,661	126,222	25,561
Series								
Charles Schwab & Co.	AB Global Bond CL Adv	\$ 290,249	\$ 0	\$ 0	\$ 50	\$ 290,249	\$ 290,249	\$ 0
Charles Schwab & Co.	AB Large Cap Growth Adv CL	123,012	0	0	50	123,012	123,012	0
Charles Schwab & Co.	AB Short Duration High Yield Adv	163,843	0	0	50	163,843	163,843	0

See Independent Auditor's Report.

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002



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

Age versus Service Scatter for Active Plan Participants:

Credited

Service:	<u>under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>over 40</u>	<u>Total</u>
<u>Age</u>											
under 25	-	-	-	-	-	-	-	-	-	-	0
25 to 29	-	5	-	-	-	-	-	-	-	-	5
30 to 34	1	18	-	-	-	-	-	-	-	-	19
35 to 39	2	31	-	-	-	-	-	-	-	-	33
40 to 44	-	26	-	-	-	-	-	-	-	-	26
45 to 49	-	15	-	-	-	-	-	-	-	-	15
50 to 54	-	10	-	-	-	-	-	-	-	-	10
55 to 59	-	8	-	-	-	-	-	-	-	-	8
60 to 64	-	4	-	-	-	-	-	-	-	-	4
65 to 69	-	3	-	-	-	-	-	-	-	-	3
over 70	-	1	-	-	-	-	-	-	-	-	1
Total	3	121	0	0	0	0	0	0	0	0	124

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

A summary of the actuarial methods and assumptions used in the valuation is presented below:

Data Methods

Census data

Was collected from information presented by the Plan Sponsor and trustee as of January 1, 2024.

Actuarial Methods

Actuarial cost method

The Funding Targets used in this report were developed using the unit credit actuarial cost method as defined by the Pension Protection Act of 2006 (PPA).

Discount rate method

The discount rates used to develop the Funding Target and Funding Target Normal cost in this report are equal to the rates published by the IRS for January of the Plan Year.

Asset valuation method

The market value of assets represents the fair value of assets plus receivable contributions (if any) discounted to the valuation date using the prior year's effective interest rate as defined by PPA 2006.

- The Actuarial Value of Assets is equal to the Market Value of Assets.

Demographic Assumptions

Mortality tables

Pre-retirement – None.

Post-retirement –

- For annuities: The mortality tables published under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with combined mortality rates for annuitants and non-annuitants.
- For lump sums: The “applicable mortality” as defined under IRS Code Section 417(e).

Retirement rates

100% of participants are assumed to elect a distribution at age 60 or one year after the valuation date, if later.

Termination rates

None assumed.

Disability rates

None assumed.

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002



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

Form of Payment

Participants are assumed to receive a lump sum distribution upon commencement.

Percent of population that is married

100% of participants who have not made a benefit election are assumed to be married.

Age of assumed spouse

Female spouses are assumed to be 3 years younger than male spouses.

Pension Annuity Benefit

Assumed to be fully offset by the actuarial equivalent of the Participant's vested account balance that is attributable to employer nonelective contributions under the Mid-Ohio Emergency Services 401(k) Profit Sharing Plan, beginning on or after January 1, 2021.

Economic Assumptions

Discount rate used in Funding Target and Funding Target Normal Cost

The assumed discount rates on benefits paid in the future are based on the January 2024 PPA segment rates, reflecting ARPA.

<u>Segment</u>	<u>Rate</u>	<u>Applicable to benefit payments made:</u>
1	4.75%	During first 5 years starting from the valuation date.
2	4.96%	During years 6-20 starting from the valuation date.
3	5.59%	During years 21 and beyond starting from the valuation date.

Administrative Expenses

No administrative expenses are assumed to be paid from the plan's trust.

Salary Improvement Scale

Not applicable.

Interest Crediting Rate

4.50% per year.

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002

The logo for Charles Schwab, featuring the word "charles" in a lowercase, serif font above the word "SCHWAB" in a bold, uppercase, sans-serif font, all contained within a blue square.

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

Changes in Prescribed Methods and Assumptions since the Preceding Valuation:

As required by PPA and IRS regulations (reflecting the Funding Stabilization provisions under ARPA and its current regulations), the interest rates used to determine the Funding Target Liability were as follows:

January 1, 2024: IRS Segment Rates for January 2024 (4.75%, 4.96%, 5.59%);
January 1, 2023: IRS Segment Rates for January 2023 (4.75%, 5.00%, 5.74%)

The mortality tables prescribed by the IRS for funding purposes were changed from the 2023 Static Optional Small Plan Mortality Tables to the 2024 Static Optional Small Plan Mortality Tables.

All other prescribed methods and assumptions remain unchanged from the prior valuation.

Changes in Non-Prescribed Methods and Assumptions since the Preceding Valuation:

None.

MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE PLAN

EIN 31-1603722

PLAN # 002

FORM 5500, SCHEDULE H, PART IV, LINE 4j

SUPPLEMENTAL SCHEDULE OF REPORTABLE TRANSACTIONS

For the Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Trans Date	(i) Net Gain/ or (Loss)
Single								
Charles Schwab & Co.	iShares Core S&P Total US Stock Mark	\$ 183,631	\$ 0	\$ 0	\$ 0	\$ 183,631	\$ 183,631	\$ 0
Charles Schwab & Co.	iShares Total US Stock Mkt Index K	0	126,222	0	0	100,661	126,222	25,561
Series								
Charles Schwab & Co.	AB Global Bond CL Adv	\$ 290,249	\$ 0	\$ 0	\$ 50	\$ 290,249	\$ 290,249	\$ 0
Charles Schwab & Co.	AB Large Cap Growth Adv CL	123,012	0	0	50	123,012	123,012	0
Charles Schwab & Co.	AB Short Duration High Yield Adv	163,843	0	0	50	163,843	163,843	0

See Independent Auditor's Report.

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 MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MID-OHIO EMERGENCY SERVICES, LLC	D Employer Identification Number (EIN) 31-1603722	
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	2282357	
b Actuarial value	2b	2282357	
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	0	0	0
b For terminated vested participants	1	35769	35769
c For active participants	124	2056332	2056332
d Total	125	2092101	2092101
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	5.08	%
6 Target normal cost			
a Present value of current plan year accruals	6a	686208	
b Expected plan-related expenses	6b	0	
c Target normal cost	6c	686208	

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	Date
	Boris Chernyak, EA, MAAA	23-06873
	Type or print name of actuary	Most recent enrollment number
	Schwab Retirement Plan Services Inc	(234) 255-8671
	Firm name	Telephone number (including area code)
	4150 Kinross Lakes Pkwy	
	Richfield, OH 44286	
	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

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	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>11.29</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		172765
	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>5.20</u> %		8984
	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		181749
	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	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	109.09 %
15	Adjusted funding target attainment percentage	15	109.09 %
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	107.77 %
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
12-31-2024	793502	0			
Totals ▶			18(b)	793502	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	755243	
20 Quarterly contributions and liquidity shortfalls:			
a Did the plan have a "funding shortfall" for the prior year?			
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?			
<input 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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 60
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input 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 type="checkbox"/> Yes	<input checked="" 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	686208	
b Excess assets, if applicable, but not greater than line 31a	31b	190256	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	0		0
b Waiver amortization installment	0		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	495952	
		Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement		0	0
36 Additional cash requirement (line 34 minus line 35)	36	495952	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	755243	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	259291	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b	0	
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 type="checkbox"/> 2021

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002



Schedule SB, line 19 – Discounted Employer Contributions

Valuation Date: 1/1/2024

Effective Interest Rate: 5.08%

<u>Actual Contribution Date</u>	<u>Actual Contribution Amount</u>	<u>Discounted Contribution Amount</u>	<u>Plan Year to which the Contribution is Applied</u>
12/31/2024	793,502	755,243	2024
<hr/>			
Total	793,502	755,243	

2024 Schedule SB Attachment

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002



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

Participants are assumed to elect a distribution at age 60.

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002



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

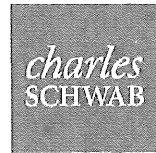
Age versus Service Scatter for Active Plan Participants:

Credited

Service:	<u>under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>over 40</u>	<u>Total</u>
<u>Age</u>											
under 25	-	-	-	-	-	-	-	-	-	-	0
25 to 29	-	5	-	-	-	-	-	-	-	-	5
30 to 34	1	18	-	-	-	-	-	-	-	-	19
35 to 39	2	31	-	-	-	-	-	-	-	-	33
40 to 44	-	26	-	-	-	-	-	-	-	-	26
45 to 49	-	15	-	-	-	-	-	-	-	-	15
50 to 54	-	10	-	-	-	-	-	-	-	-	10
55 to 59	-	8	-	-	-	-	-	-	-	-	8
60 to 64	-	4	-	-	-	-	-	-	-	-	4
65 to 69	-	3	-	-	-	-	-	-	-	-	3
over 70	-	1	-	-	-	-	-	-	-	-	1
Total	3	121	0	0	0	0	0	0	0	0	124

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002



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

A summary of the actuarial methods and assumptions used in the valuation is presented below:

Data Methods

Census data

Was collected from information presented by the Plan Sponsor and trustee as of January 1, 2024.

Actuarial Methods

Actuarial cost method

The Funding Targets used in this report were developed using the unit credit actuarial cost method as defined by the Pension Protection Act of 2006 (PPA).

Discount rate method

The discount rates used to develop the Funding Target and Funding Target Normal cost in this report are equal to the rates published by the IRS for January of the Plan Year.

Asset valuation method

The market value of assets represents the fair value of assets plus receivable contributions (if any) discounted to the valuation date using the prior year's effective interest rate as defined by PPA 2006.

- The Actuarial Value of Assets is equal to the Market Value of Assets.

Demographic Assumptions

Mortality tables

Pre-retirement – None.

Post-retirement –

- For annuities: The mortality tables published under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with combined mortality rates for annuitants and non-annuitants.
- For lump sums: The “applicable mortality” as defined under IRS Code Section 417(e).

Retirement rates

100% of participants are assumed to elect a distribution at age 60 or one year after the valuation date, if later.

Termination rates

None assumed.

Disability rates

None assumed.

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002



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

Form of Payment

Participants are assumed to receive a lump sum distribution upon commencement.

Percent of population that is married

100% of participants who have not made a benefit election are assumed to be married.

Age of assumed spouse

Female spouses are assumed to be 3 years younger than male spouses.

Pension Annuity Benefit

Assumed to be fully offset by the actuarial equivalent of the Participant's vested account balance that is attributable to employer nonelective contributions under the Mid-Ohio Emergency Services 401(k) Profit Sharing Plan, beginning on or after January 1, 2021.

Economic Assumptions

Discount rate used in Funding Target and Funding Target Normal Cost

The assumed discount rates on benefits paid in the future are based on the January 2024 PPA segment rates, reflecting ARPA.

<u>Segment</u>	<u>Rate</u>	<u>Applicable to benefit payments made:</u>
1	4.75%	During first 5 years starting from the valuation date.
2	4.96%	During years 6-20 starting from the valuation date.
3	5.59%	During years 21 and beyond starting from the valuation date.

Administrative Expenses

No administrative expenses are assumed to be paid from the plan's trust.

Salary Improvement Scale

Not applicable.

Interest Crediting Rate

4.50% per year.

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002



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

Changes in Prescribed Methods and Assumptions since the Preceding Valuation:

As required by PPA and IRS regulations (reflecting the Funding Stabilization provisions under ARPA and its current regulations), the interest rates used to determine the Funding Target Liability were as follows:

January 1, 2024: IRS Segment Rates for January 2024 (4.75%, 4.96%, 5.59%);

January 1, 2023: IRS Segment Rates for January 2023 (4.75%, 5.00%, 5.74%)

The mortality tables prescribed by the IRS for funding purposes were changed from the 2023 Static Optional Small Plan Mortality Tables to the 2024 Static Optional Small Plan Mortality Tables.

All other prescribed methods and assumptions remain unchanged from the prior valuation.

Changes in Non-Prescribed Methods and Assumptions since the Preceding Valuation:

None.

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002



Schedule SB, Part V – Summary of Plan Provisions

A summary of the major plan provisions used in the valuation is presented below:

Effective date of plan, plan document & amendments

Effective date of the plan

January 1, 2021.

Effective date of most recent plan document restatement

Not applicable.

Effective date of most recent plan amendment

January 1, 2024.

Definitions

Eligible Employees

All Employees other than Leased Employees, residents of Puerto Rico or members of a collectively bargained agreement.

Eligibility and Participation

Eligible Employees become participants after reaching age 21 and completing 1 year of Eligibility Service.

Entry Date

An Employee who has met the eligibility requirements to become a Participant shall enter the plan immediately after becoming eligible.

Year of Service

Employees are credited with one Year of Service for each calendar year in which they complete at least 1,000 hours of Service.

Eligibility Computation Period

The twelve consecutive month period beginning on the date the Employee first performs an Hour of Service. Each subsequent period shall be the Plan Year.

Normal Retirement Age (NRA)

Date the Participant attains age 65.

Normal Retirement Date (NRD)

The first day of the calendar month following or coincident with the date the Participant attains NRA.

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002



Schedule SB, Part V – Summary of Plan Provisions (continued)

Vesting

A participant is immediately vested upon attainment of NRA.

Less than 1 Year of Service:	0%
1 Year of Service:	50%
2 Years of Service:	100%

Lump Sum Amount

The amount of benefit payable as a Lump Sum is equal to the vested Hypothetical Account Balance plus present value of the vested portion of the Pension Annuity Benefit

Hypothetical Account

Hypothetical bookkeeping Account maintained on behalf of each participant consisting of Compensation Credits and Interest Credits, less any distributions.

Compensation Credits

A notional amount specified in Exhibit A of the Plan Document and subsequent amendments credited as of the last day of the Plan Year or as of the last day of the month preceding the annuity starting date if earlier.

Interest Credits

Credited annually as of the first day of each Plan Year, or as of the date immediately preceding the annuity starting date if earlier, and based on the Plan's actual rate of return, subject to a maximum of 7.5% per year. In no event shall the Interest Credits be less than zero (0%) percent over the Participant's complete period of participation.

Benefits

Hypothetical Account Balance

Balance of a Hypothetical Account as of any given date.

Pension Annuity Benefit

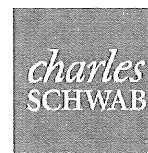
The annuity payable in the Normal Form starting on the Participant's Normal Retirement Date equal to five-tenths percent (0.5%) of a Participant's Average Compensation for each Plan Year the Participant is an Active Participant beginning on or after the January 1, 2021. At any determination date or upon any distribution from the Plan the vested portion of the Pension Annuity Benefit should be offset, but not below zero, by the vested portion of the Offset Arrangement.

Offset Arrangement

The actuarial equivalent of the Participant's vested account balance that is attributable to employer nonelective contributions under the Mid-Ohio Emergency Services 401(k) Profit Sharing Plan, beginning on or after January 1, 2021. Such offset shall not be greater than five-tenths percent (0.5%) of the Participant's Average Compensation for each Plan Year the Participant is an Active Participant in the Plan beginning on or after January 1, 2021.

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002



Schedule SB, Part V – Summary of Plan Provisions (continued)

Accrued Benefit

The monthly annuity payable in the Normal Form starting on the Participant's NRD that is actuarial equivalent of the Hypothetical Account Balance plus the Pension Annuity Benefit.

Normal Retirement Benefit

Accrued Benefit determined as of NRD or as of the annuity starting date if later.

Deferred Vested Benefit

Based on the vested portion of Accrued Benefit determined as of the annuity starting date.

Death Benefit

50% of the monthly pension benefit as of the annuity starting date, reduced for the 50% joint and survivor election and reduced for payment before the participant's NRD. The Lump Sum Amount may be paid in lieu of the monthly benefit in the amount of the vested portion of the Hypothetical Account Balance or total of Compensation Credits if higher, plus the present value of the Pension Annuity Benefit. In no event shall the Lump Sum Amount be less than the Actuarial Equivalent of the monthly Death Benefit.

Eligibility for benefits

Normal Retirement

Participants who terminate on or after their NRA may elect to commence their Normal Retirement benefit.

Early Retirement

There are no Early Retirement benefits provided under the Plan.

Deferred Vested

Participants with a vested benefit who terminate prior to NRA are eligible for a Deferred Vested benefit.

Death

The spouse of a Participant with a vested benefit who passes away prior to commencing is eligible for a Death Benefit.

Disability

There are no Disability benefits provided under the Plan.

Forms of benefit

Normal form of payment

The normal form of payment is the Life Annuity option for single participants, and the Qualified Joint and Survivor for married participants.

Optional form of payment

Participants are offered a single sum distribution, life annuity, or 50% and 75% joint and survivor annuities if the participant is married.

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002



Schedule SB, Part V – Summary of Plan Provisions (continued)

Benefit limitations

Maximum on benefit and pay

Benefits may not exceed the maximum limitations as defined in the Internal Revenue Code.

Changes since Preceding Valuation:

None.

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002



Schedule SB, line 19 – Discounted Employer Contributions

Valuation Date: 1/1/2024

Effective Interest Rate: 5.08%

<u>Actual Contribution Date</u>	<u>Actual Contribution Amount</u>	<u>Discounted Contribution Amount</u>	<u>Plan Year to which the Contribution is Applied</u>
12/31/2024	793,502	755,243	2024
Total	793,502	755,243	

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002

The logo for Charles Schwab, featuring the word "charles" in a lowercase, italicized serif font above the word "SCHWAB" in a bold, uppercase sans-serif font, all contained within a blue square.

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

Participants are assumed to elect a distribution at age 60.

Mid-Ohio Emergency Services, LLC Cash Balance Plan
Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information
December 31, 2024

EIN: 31-1603722
Plan Number: 002

Received By Charles Schwab & Co., Inc. (EIN: 94-1737782)

Fund Family/Provider	EIN	Formula
AllianceBernstein	13-3191825	Range of 0.15% of average daily balance of assets

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002

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Schedule SB, Part V – Summary of Plan Provisions

A summary of the major plan provisions used in the valuation is presented below:

Effective date of plan, plan document & amendments

Effective date of the plan

January 1, 2021.

Effective date of most recent plan document restatement

Not applicable.

Effective date of most recent plan amendment

January 1, 2024.

Definitions

Eligible Employees

All Employees other than Leased Employees, residents of Puerto Rico or members of a collectively bargained agreement.

Eligibility and Participation

Eligible Employees become participants after reaching age 21 and completing 1 year of Eligibility Service.

Entry Date

An Employee who has met the eligibility requirements to become a Participant shall enter the plan immediately after becoming eligible.

Year of Service

Employees are credited with one Year of Service for each calendar year in which they complete at least 1,000 hours of Service.

Eligibility Computation Period

The twelve consecutive month period beginning on the date the Employee first performs an Hour of Service. Each subsequent period shall be the Plan Year.

Normal Retirement Age (NRA)

Date the Participant attains age 65.

Normal Retirement Date (NRD)

The first day of the calendar month following or coincident with the date the Participant attains NRA.

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002

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Schedule SB, Part V – Summary of Plan Provisions (continued)

Vesting

A participant is immediately vested upon attainment of NRA.

Less than 1 Year of Service:	0%
1 Year of Service:	50%
2 Years of Service:	100%

Lump Sum Amount

The amount of benefit payable as a Lump Sum is equal to the vested Hypothetical Account Balance plus present value of the vested portion of the Pension Annuity Benefit

Hypothetical Account

Hypothetical bookkeeping Account maintained on behalf of each participant consisting of Compensation Credits and Interest Credits, less any distributions.

Compensation Credits

A notional amount specified in Exhibit A of the Plan Document and subsequent amendments credited as of the last day of the Plan Year or as of the last day of the month preceding the annuity starting date if earlier.

Interest Credits

Credited annually as of the first day of each Plan Year, or as of the date immediately preceding the annuity starting date if earlier, and based on the Plan's actual rate of return, subject to a maximum of 7.5% per year. In no event shall the Interest Credits be less than zero (0%) percent over the Participant's complete period of participation.

Benefits

Hypothetical Account Balance

Balance of a Hypothetical Account as of any given date.

Pension Annuity Benefit

The annuity payable in the Normal Form starting on the Participant's Normal Retirement Date equal to five-tenths percent (0.5%) of a Participant's Average Compensation for each Plan Year the Participant is an Active Participant beginning on or after the January 1, 2021. At any determination date or upon any distribution from the Plan the vested portion of the Pension Annuity Benefit should be offset, but not below zero, by the vested portion of the Offset Arrangement.

Offset Arrangement

The actuarial equivalent of the Participant's vested account balance that is attributable to employer nonelective contributions under the Mid-Ohio Emergency Services 401(k) Profit Sharing Plan, beginning on or after January 1, 2021. Such offset shall not be greater than five-tenths percent (0.5%) of the Participant's Average Compensation for each Plan Year the Participant is an Active Participant in the Plan beginning on or after January 1, 2021.

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002

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Schedule SB, Part V – Summary of Plan Provisions (continued)

Accrued Benefit

The monthly annuity payable in the Normal Form starting on the Participant's NRD that is actuarial equivalent of the Hypothetical Account Balance plus the Pension Annuity Benefit.

Normal Retirement Benefit

Accrued Benefit determined as of NRD or as of the annuity starting date if later.

Deferred Vested Benefit

Based on the vested portion of Accrued Benefit determined as of the annuity starting date.

Death Benefit

50% of the monthly pension benefit as of the annuity starting date, reduced for the 50% joint and survivor election and reduced for payment before the participant's NRD. The Lump Sum Amount may be paid in lieu of the monthly benefit in the amount of the vested portion of the Hypothetical Account Balance or total of Compensation Credits if higher, plus the present value of the Pension Annuity Benefit. In no event shall the Lump Sum Amount be less than the Actuarial Equivalent of the monthly Death Benefit.

Eligibility for benefits

Normal Retirement

Participants who terminate on or after their NRA may elect to commence their Normal Retirement benefit.

Early Retirement

There are no Early Retirement benefits provided under the Plan.

Deferred Vested

Participants with a vested benefit who terminate prior to NRA are eligible for a Deferred Vested benefit.

Death

The spouse of a Participant with a vested benefit who passes away prior to commencing is eligible for a Death Benefit.

Disability

There are no Disability benefits provided under the Plan.

Forms of benefit

Normal form of payment

The normal form of payment is the Life Annuity option for single participants, and the Qualified Joint and Survivor for married participants.

Optional form of payment

Participants are offered a single sum distribution, life annuity, or 50% and 75% joint and survivor annuities if the participant is married.

Mid-Ohio Emergency Services, LLC Cash Balance Plan

EIN/PN 31-1603722 / 002

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Schedule SB, Part V – Summary of Plan Provisions (continued)

Benefit limitations

Maximum on benefit and pay

Benefits may not exceed the maximum limitations as defined in the Internal Revenue Code.

Changes since Preceding Valuation:

None.

MID-OHIO EMERGENCY SERVICES, LLC CASH BALANCE PLAN

**EIN 31-1603722
PLAN # 002**

FORM 5500, SCHEDULE H, PART IV, LINE 4i

SUPPLEMENTAL SCHEDULE OF ASSETS HELD AT YEAR END

As of December 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	AB All Market Real Return Advisor	Mutual Fund	\$ 48,730	\$ 49,112
	AB Bond Inflation Strategy Advisor	Mutual Fund	170,953	167,678
	AB Concentrated Growth Advisor	Mutual Fund	68,707	74,279
	AB Emerging Markets Multi Asset Portfolio Adv	Mutual Fund	48,557	51,588
	AB Global Bond Fund Advisor	Mutual Fund	778,212	764,079
	AB Global Core Equity Portfolio Advisor	Mutual Fund	254,544	295,054
	AB Income Advisor	Mutual Fund	172,740	166,971
	AB Large Cap Growth Adv CL	Mutual Fund	123,012	133,565
	AB Large Cap Value Fund Advisor	Mutual Fund	123,813	130,837
	AB International LW Volty EQT ETF	Unit Investment Trusts	173,503	201,327
	AB Short Duration High Yield ETF	Unit Investment Trusts	168,735	171,851
	iShares Core MSCI Totl Intl Stck ETF	Unit Investment Trusts	45,884	47,621
	iShares Core S&P Total US Stock Mark	Unit Investment Trusts	183,631	216,725
	Total		<u>\$ 2,361,021</u>	<u>\$ 2,470,687</u>

* An asterisk in column (a) would denote a party-in-interest to the Plan.

The above information has been certified by Charles Schwab Trust Bank, the trustee, as being complete and accurate.