

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

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, a single-employer plan, a DFE, the first return/report, the final return/report, an amended return/report, a short plan year return/report.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report.
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.
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

1a Name of plan: DINSMORE & SHOHL LLP CASH BALANCE PLAN
1b Three-digit plan number (PN): 004
1c Effective date of plan: 01/01/2016
2a Plan sponsor's name, mailing address, city or town, state or province, country, and ZIP or foreign postal code.
2b Employer Identification Number (EIN): 31-0263070
2c Plan Sponsor's telephone number: 513-977-8200
2d Business code (see instructions): 541110

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2024) v. 240311

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	258
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)	214
	6a(2)	225
	6b	0
	6c	47
	6d	272
	6e	0
	6f	272
	6g(1)	
6g(2)		
6h		
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 3B

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

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

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

a Pension Schedules	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input checked="" 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>DINSMORE & SHOHL LLP CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶	<u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DINSMORE & SHOHL LLP</u>	D Employer Identification Number (EIN) <u>31-0263070</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>19822233</u>
	b Actuarial value	2b	<u>19822233</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>44</u>	<u>1485216</u>
	c For active participants	<u>231</u>	<u>15127157</u>
	d Total	<u>275</u>	<u>16612373</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>4.99 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>3211819</u>
	b Expected plan-related expenses	6b	<u>80000</u>
	c Target normal cost	6c	<u>3291819</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>09/17/2025</u>	Date
	<u>DEREK A. SCOTT</u>	<u>23-06723</u>	Most recent enrollment number
	Type or print name of actuary	<u>817-474-9085</u>	Telephone number (including area code)
	<u>FIDELITY INVESTMENTS</u>		
	Firm name		
	<u>TWO DESTINY WAY</u> <u>WESTLAKE, TX 76262</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>12.14</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)		2887393
	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>5.02</u> %		144947
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		3032340
	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	118.80 %
15	Adjusted funding target attainment percentage	15	118.80 %
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	117.44 %
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	4156550	0					
			Totals ▶	18(b)	4156550	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	3959522

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 %	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 62
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	<input 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	3291819	
b Excess assets, if applicable, but not greater than line 31a	31b	3137363	
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	154456	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)	36	154456	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	3959522	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	3805066	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input 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 DINSMORE & SHOHL LLP CASH BALANCE PLAN	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 DINSMORE & SHOHL LLP	D Employer Identification Number (EIN) 31-0263070	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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)

FID INV INST OPS CO

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 64 65	RECORDKEEPER	89646	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

OCTOBER THREE CONSULTING LLC

27-1175487

(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?
11 50	ACTUARY	25530	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)

FIFTH THIRD BANK

5050 KINGSLEY DRIVE
MD 1MOB2D
CINCINNATI, OH 45263

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50	TRUSTEE	2525	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"/>

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	OCTOBER THREE CONSULTING LLC	b EIN:	27-1175487
c Position:	ACTUARY		
d Address:	233 SOUTH WACKER DRIVE SUITE 8350 CHICAGO, IL 60606	e Telephone:	312-878-2440

Explanation: THIS FILING REFLECTS A CHANGE IN THE ENROLLED ACTUARY FOR THE PLAN. THE CHANGE IN ACTUARY IS DUE TO A CHANGE IN SERVICE PROVIDER TO FIDELITY INVESTMENTS.

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 D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan 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 <u>DINSMORE & SHOHL LLP CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶	<u>004</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>DINSMORE & SHOHL LLP</u>	D Employer Identification Number (EIN) <u>31-0263070</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIAM GROUP TRUST 30/70 COMM POOL</u>		
b Name of sponsor of entity listed in (a): <u>FIDELITY INST ASSET MGMT TRUST CO</u>		
c EIN-PN <u>20-4659714-137</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>23723710</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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.	OMB No. 1210-0110 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 DINSMORE & SHOHL LLP CASH BALANCE PLAN	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 DINSMORE & SHOHL LLP	D Employer Identification Number (EIN) 31-0263070

Part I	Asset and Liability Statement
---------------	--------------------------------------

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	1	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	2181	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	3752188	9489
(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)	2512591	0
(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)	0	23723710
(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)	13555272	0
(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	19822233	23733199
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	19822233	23733199

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)	4156550	
(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)		4156550
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	118756	
(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)		118756
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)	8038	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		8038
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	26929648	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	26728188	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		201460
(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)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		876185
(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)		196462
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		5557451

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1528784	
(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)		1528784
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)	89646	
(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)	2525	
(7) Actuarial fees	2i(7)	15800	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)	9730	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		117701
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1646485

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3910966
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: **CLARK, SCHAEFER & HACKETT & CO**

(2) EIN: **31-0800053**

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		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 547109.

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>DINSMORE & SHOHL LLP CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶	<u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DINSMORE & SHOHL LLP</u>	D Employer Identification Number (EIN) <u>31-0263070</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): 31-1051736

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	17
--	---	----

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 _____.



CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

Dinsmore & Shohl LLP Cash Balance Plan

Financial Statements and Supplemental Schedules

December 31, 2024 and 2023

with Independent Auditors' Report

TABLE OF CONTENTS

Independent Auditors' Report	1 - 4
Financial Statements:	
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to the Financial Statements.....	7 - 13
Supplemental Schedules:	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year).....	14
Schedule H, Line 4j – Schedule of Reportable Transactions – FMTC	15
Schedule H, Line 4j – Schedule of Reportable Transactions – Fifth Third Bank.....	16 - 21

INDEPENDENT AUDITORS' REPORT

To the Participants and Fringe Benefits Committee of
Dinsmore & Shohl LLP Cash Balance Plan

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

We have performed audits of the financial statements of Dinsmore & Shohl LLP Cash Balance Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, 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 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of December 31, 2024 and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 4 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 Auditors' 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.
- 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Dinsmore & Shohl LLP Cash Balance 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

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

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

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

Auditors' 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 auditors' 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 Dinsmore & Shohl LLP Cash Balance 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 Dinsmore & Shohl LLP Cash Balance 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 accounting principles generally accepted in the United States of America.

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

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

Other Matters - Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
October 10, 2025

Dinsmore & Shohl LLP Cash Balance Plan
 Statements of Net Assets Available for Benefits
 December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets:		
Investments at fair value:		
Common/collective trust	\$ 23,723,710	-
Mutual funds	-	13,555,272
Money market fund	9,489	3,752,189
Common stocks	<u>-</u>	<u>2,512,591</u>
	<u>23,733,199</u>	<u>19,820,052</u>
Receivables:		
Accrued income	<u>-</u>	<u>2,181</u>
Net assets available for benefits	\$ <u><u>23,733,199</u></u>	<u><u>19,822,233</u></u>

See accompanying notes to the financial statements.

Dinsmore & Shohl LLP Cash Balance Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2024

Additions to net assets:	
Contributions	\$ 4,156,550
Investment income:	
Interest and dividends on investments	126,794
Net appreciation in fair value of investments	<u>1,274,107</u>
Total additions	<u>5,557,451</u>
Deductions from net assets:	
Benefit payments	1,528,784
Administrative expenses	<u>117,701</u>
Total deductions	<u>1,646,485</u>
Net increase	3,910,966
Net assets available for benefits:	
Beginning of year	<u>19,822,233</u>
End of year	\$ <u><u>23,733,199</u></u>

See accompanying notes to the financial statements.

1. PLAN DESCRIPTION:

The following is a brief description of the Dinsmore & Shohl LLP Cash Balance Plan (the Plan) which was established on January 1, 2016. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

General

The Plan is a cash balance defined benefit plan providing retirement, disability, and death benefits to all eligible partners. The Plan sponsor is Dinsmore & Shohl LLP (the Firm) and the Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan includes all equity and phase-down Partners who were actively providing service to the Firm as of November 17, 2016. Thereafter, equity or phase-down partners are eligible to participate in the Plan after the later of completing one year of service or the date he or she becomes an equity or phase-down Partner.

The Plan is administered by the Firm's Fringe Benefits Committee (the Committee), which is a committee of the Board of Directors of the Firm. The Committee has overall responsibility for the operation and administration of the Plan. The Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Firm's Board of Directors.

Participant's accounts

Under the Plan provisions, amounts are credited by the Firm to the participants' hypothetical Cash Balance Account in three subaccounts, the Basic Account, the Maximum Account and the Preservation Account. The Basic Account is equal to the sum of the Participant's Cash Balance Credits and Basic Earnings Credits. The Maximum Account is equal to the sum of the Participant's Cash Balance Credits and Maximum Earnings Credits. The Preservation Account is equal to the sum of the Participant's Cash Balance Credits. At any Annuity Starting Date, a Participant's Cash Balance Account shall not be greater than the Maximum Account. At any Annuity Starting Date, other than the one attributed to an in-service distribution, a Participant's Cash Balance Account shall not be less than the Preservation Account.

Participants' accounts are allocated Cash Balance Credits at the end of each plan year. The Cash Balance Credit for a plan year is equal to \$1,600 multiplied by the Partner Points in excess of 30, as adjusted in accordance with the plan document. Effective January 1, 2024, the Plan was amended such that in no event shall the Cash Balance Credit for a plan year be less than \$5,000 or greater than the maximum Cash Balance Credit.

Participants' accounts also receive earnings credits. Earnings credits are allocated to participants' accounts at the end of each day beginning April 1, 2017. The Basic Earnings Credit is based on the rate of return on the investment portfolio in which the fund assets are invested. The Basic Earnings is determined by applying the Rate of Return to the Basic Account as of the beginning of the day. The Maximum Earnings Credit shall be the amount determined by applying an 8% annual rate of return, compounded daily, to the Participants' Maximum Account as of the beginning of the day.

Vesting

Participants are 100% vested in their Cash Balance Account at all times.

Funding policy

The Plan's funding policy is for the Firm to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. Contributions of \$4,156,550 were made for the 2024 plan year. The Firm's contributions for 2024 exceeded the minimum funding requirements of ERISA.

Pension benefits

Benefits are determined based on the participant's Cash Balance Account. Plan participants are eligible for their plan benefit after attainment of normal retirement age, or upon termination of employment. The Plan also allows in-service distributions upon attainment of age 59 1/2. A spouse or other named beneficiary of an active or terminated Participant is eligible for a benefit upon the Participant's death prior to benefit commencement. Benefit payments are made in the form of a lump sum payment equal to the participant's Cash Balance Account, or its actuarial equivalent if payment is made in a form other than a lump sum payment.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of accounting

The financial statements of the Plan have been prepared on the accrual basis.

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 management determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee.

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 includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of benefits

Benefit payments are recorded when paid to participants.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Firm and are excluded from these financial statements. Fees related to the compliance of the Plan are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Subsequent events

The Plan has evaluated subsequent events through October 10, 2025, the date the financial statements were available to be issued.

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 employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are accumulated based on Partner Points 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, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date. The actuarial present value of accumulated plan benefits is determined by an independent actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuation as of December 31, 2024 and December 31, 2023, were:

- (a) life expectancy of participants –
 - i. as of December 31, 2024, the IRS 2024 Generational Mortality Table as prescribed by IRC Section 430;
 - ii. as of December 31, 2023, the IRS 2023 Static Mortality Table with separate tables for annuitants and non-annuitants, as prescribed by Treasury regulation section 1.430(h)(3)-1;
- (b) retirement age – normal retirement on the first of the month next following the month a participant attains age 62;
- (c) interest crediting rate of 2.50% for 2024 and 2023.

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.

A summary of the information relative to the actuarial present value of accumulated plan benefits as of December 31, 2024 and 2023 are presented as follows:

	December 31,	
	<u>2024</u>	<u>2023</u>
Accumulated plan benefits:		
Vested benefits – other participants	\$ <u>23,723,710</u>	<u>19,748,220</u>
Total actuarial present value of accumulated plan benefits	\$ <u>23,723,710</u>	<u>19,748,220</u>

Changes in the actuarial present value of accumulated plan benefits for the year ended December 31, 2024 are summarized below:

Actuarial present value of accumulated plan benefits, beginning of year	\$ 19,748,220
Increase (decrease) attributable to:	
Decrease in discount period	1,347,724
Additional benefits earned, including experience	4,156,550
Benefits paid	<u>(1,528,784)</u>
Actuarial present value of accumulated plan benefits as of December 31, 2024	\$ <u>23,723,710</u>

4. INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEES:

Plan management 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, Fidelity Management Trust Company, the trustee, has certified to the completeness and accuracy of all investments reflected on the accompanying statement of net assets available for benefits as of December 31, 2024, the supplemental schedule of assets (held at end of year) as of December 31, 2024, and the related investment activity reflected in the statement of changes in net assets available for benefits for the period February 29, 2024 through December 31, 2024.

Fifth Third Bank, the prior trustee, has certified to the completeness and accuracy of all investments reflected on the accompanying statement of net assets available for benefits as of December 31, 2023 and the related investment activity reflected in the statement of changes in net assets available for benefits for the period January 1, 2024 through April 30, 2024.

5. FAIR VALUE MEASUREMENTS:

The framework for measuring fair value 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 or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The asset or liability'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 need to maximize the use of observable inputs and minimize the use of unobservable inputs.

During 2024, the Firm changed trustees from Fifth Third Bank to Fidelity Management Trust Company. As a result of this change, the Plan's investment structure transitioned from direct holdings in mutual funds and common stocks to investments in a single common/collective trust (CCT) managed by Fidelity Management Trust Company. The Plan continues to invest in certain money market funds. Following is a description of the valuation methodologies used for assets measured at fair value.

Common/collective trust: Valued at the NAV of units of a collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

Money market and mutual funds: Valued at the daily closing price as reported by the fund. Money market and mutual funds held by the Plan are open-end funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds held by the Plan are deemed to be actively traded.

Common stocks: Valued at the closing price reported on the active market on which the individual securities are 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:

<u>Investments at fair value as of December 31, 2024</u>					
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	Assets at <u>NAV</u>	<u>Total</u>
Common/collective trust	\$ -	-	-	23,723,710	23,723,710
Money market fund	<u>9,489</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,489</u>
Toal investments at fair value	<u>\$ 9,489</u>	<u>-</u>	<u>-</u>	<u>3,723,710</u>	<u>23,733,199</u>

Investments at fair value as of December 31, 2023

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Assets at NAV</u>	<u>Total</u>
Mutual funds	\$ 13,555,272	-	-	-	13,555,272
Money market fund	3,752,189	-	-	-	3,752,189
Common stocks	<u>2,512,591</u>	-	-	-	<u>2,512,591</u>
Toal investments at fair value	\$ <u>19,820,052</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,820,052</u>

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2024:

<u>December 31, 2024</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common/collective trust *	\$ 23,723,710	n/a	Daily	None

*Direct filing entity (DFE). The Plan is not required to disclose the investment strategies of DFEs that file a Form 5500 annual report directly with the U.S. Department of Labor.

6. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS:

Certain Plan investments are managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Certain expenses of maintaining the Plan are paid directly by the Firm and are excluded from these financial statements.

7. PLAN TERMINATION:

While the Firm has not expressed any intent to discontinue its contributions, it is free to do so at any time, subject to penalties set forth by ERISA. In the event such discontinuance results in the termination of the Plan, the Plan provides that the net assets of the Plan shall be allocated among the participants and beneficiaries of the Plan in an order provided for by ERISA, and any amounts remaining after said allocation will be returned to the Firm. To the extent unfunded vested benefits exist, ERISA provides that such benefits are payable by the Pension Benefit Guaranty Corporation (PBGC) to participants, up to specified limitations, as described in ERISA.

8. RISKS AND UNCERTAINTIES:

The Plan invests in various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is 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.

9. TAX STATUS OF THE PLAN:

The Plan obtained a determination letter dated March 28, 2018 in which the Internal Revenue Service (IRS) stated that the Plan is designed in accordance with the applicable requirement of the Internal Revenue Code (IRC). The Plan has since been amended. Management believes that the Plan currently is designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Dinsmore & Shohl LLP Cash Balance Plan
 EIN 31-0263070 Plan Number: 004
 Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
 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
	* FIAM Group Trust 30/70 Pool Class B	Common/collective trust	\$ 22,883,490	23,723,710
	* Fidelity Government Money Market	Money market fund	<u>9,489</u>	<u>9,489</u>
			<u>\$ 22,892,979</u>	<u>23,733,199</u>

* A party-in-interest as defined by ERISA.

Dinsmore & Shohl LLP Cash Balance Plan
 EIN 31-0263070 Plan Number: 004
 Schedule H, Line 4j - Schedule of Reportable Transactions - FMTC
 Year Ended December 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Party Involved	Description of Asset	Purchase Price	Selling Price	Cost	Current Value on Transaction Date	Gain (Loss)

The following schedule summarizes the reportable transactions when Plan assets were held by Fidelity Management Trust Company:

Category (i) - Single Transactions in Excess of 5 percent of Net Assets:

* Fidelity	FIAM Group Trust 30/70 Pool Class B					
	(1,499,615.245 units purchased in 1 transaction)	\$ 19,719,940	-	19,719,940	19,719,940	-
	(302,514.513 units purchased in 1 transaction)	4,156,550	-	4,156,550	4,156,550	-

Category (iii) - Series of Transactions in Excess of 5 percent of Net Assets:

* Fidelity	FIAM Group Trust 30/70 Pool Class B					
	(1,802,129.758 units purchased in 2 transactions)	23,876,490	-	23,876,490	23,876,490	-

* A party-in-interest as defined by ERISA.

Note: "Reportable Transactions" are defined in Section 2520.103-6 of the Department of Labor's Regulations. There were no reportable category (ii) or (iv) transactions when Plan assets were held by Fidelity Management Trust Company during 2024. Columns (e) and (f) were excluded as they were not applicable.

5% REPORT BY ASSET-AGGREGATE**01-01-002-9665175****01/01/24 THROUGH 04/30/24**

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	VALUATION	19,822,232.73 THRESHOLD	991,111.63	COST OF ASSET	NET GAIN/LOSS
AB SHORT DURATION HIGH YIELD PORTFOLIO SHARE CLASS ADVISOR	PUR	01/03/24	29,248.100	269,375.00	.00	.00				269,375.00	.00
	PUR	01/11/24	653.720	6,040.37	.00	.00				6,040.37	.00
	PUR	02/08/24	790.300	7,278.66	.00	.00				7,278.66	.00
	SAL	02/27/24	151,999.642	1,398,396.71	.00	.00				1,478,471.10	-80,074.39
3 PURCHASES FOR		282,694.03	1 SALES FOR	1,398,396.71	ISSUE	AGGREGATE	TOTAL			1,681,090.74	
AB BD FD INC BD INFLATION STRATEGY CL 1	PUR	01/03/24	28,421.782	287,060.00	.00	.00				287,060.00	.00
	PUR	02/14/24	102.076	1,029.95	.00	.00				1,029.95	.00
	SAL	02/27/24	137,428.451	1,379,781.65	.00	.00				1,477,351.63	-97,569.98
2 PURCHASES FOR		288,089.95	1 SALES FOR	1,379,781.65	ISSUE	AGGREGATE	TOTAL			1,667,871.60	
AB GLOBAL BOND FUND	PUR	01/03/24	135,825.615	938,555.00	.00	.00				938,555.00	.00
	PUR	01/09/24	1,597.617	11,087.46	.00	.00				11,087.46	.00
	PUR	02/08/24	1,843.215	12,755.05	.00	.00				12,755.05	.00
	SAL	02/27/24	690,857.659	4,718,557.81	.00	.00				5,296,292.19	-577,734.38
3 PURCHASES FOR		962,397.51	1 SALES FOR	4,718,557.81	ISSUE	AGGREGATE	TOTAL			5,680,955.32	
AB GLOBAL CORE EQUITY PORTFOLIO ADV	PUR	01/03/24	16,925.641	264,040.00	.00	.00				264,040.00	.00
	SAL	02/21/24	743.235	11,810.00	.00	.00				11,299.99	510.01
	SAL	02/27/24	100,566.346	1,616,101.34	.00	.00				1,528,989.08	87,112.26
1 PURCHASES FOR		264,040.00	2 SALES FOR	1,627,911.34	ISSUE	AGGREGATE	TOTAL			1,891,951.34	
AB BD FD INC	PUR	01/03/24	38,525.424	250,030.00	.00	.00				250,030.00	.00
	PUR	01/09/24	782.064	5,106.88	.00	.00				5,106.88	.00
	PUR	02/08/24	948.680	6,156.93	.00	.00				6,156.93	.00
	SAL	02/27/24	214,870.052	1,366,573.53	.00	.00				1,575,434.55	-208,861.02
3 PURCHASES FOR		261,293.81	1 SALES FOR	1,366,573.53	ISSUE	AGGREGATE	TOTAL			1,627,867.34	
AB INTERNATIONAL STRAT EQS ADV	PUR	01/03/24	21,872.918	249,570.00	.00	.00				249,570.00	.00
	SAL	02/21/24	7,032.362	86,920.00	.00	.00				82,222.49	4,697.51
	SAL	02/27/24	113,686.875	1,425,633.41	.00	.00				1,329,228.70	96,404.71
1 PURCHASES FOR		249,570.00	2 SALES FOR	1,512,553.41	ISSUE	AGGREGATE	TOTAL			1,762,123.41	
BERNSTEIN SANFORD C FD INC OVERLAY B PORTFOLIO CL 1	PUR	01/03/24	29,639.574	264,385.00	.00	.00				264,385.00	.00
	PUR	01/09/24	3,206.439	28,280.79	.00	.00				28,280.79	.00
	SAL	02/27/24	166,073.539	1,494,661.85	.00	.00				1,650,464.16	-155,802.31
2 PURCHASES FOR		292,665.79	1 SALES FOR	1,494,661.85	ISSUE	AGGREGATE	TOTAL			1,787,327.64	

5% REPORT BY ASSET-AGGREGATE

01-01-002-9665175

01/01/24 THROUGH 04/30/24

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	VALUATION	19,822,232.73 THRESHOLD	991,111.63	NET GAIN/LOSS
BERNSTEIN SANFORD C FD INC OVERLAY A PORTFOLIO CL 1	PUR	01/03/24	34,826.406	427,320.00	.00	.00	427,320.00			.00
	PUR	01/09/24	938.940	11,389.34	.00	.00	11,389.34			.00
	SAL	02/21/24	5,294.852	67,880.00	.00	.00	67,831.14			48.86
	SAL	02/27/24	195,280.074	2,546,452.19	.00	.00	2,501,688.32			44,763.87
2 PURCHASES FOR		438,709.34	2 SALES FOR	2,614,332.19	ISSUE	AGGREGATE	TOTAL			3,053,041.53
FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	SAL	01/31/24	69,929.000	69,929.00	.00	.00	69,929.00			.00
	SAL	01/31/24	3,592,156.000	3,592,156.00	.00	.00	3,592,156.00			.00
	PUR	02/29/24	78,468.000	78,468.00	.00	.00	78,468.00			.00
	PUR	02/29/24	19,618,579.000	19,618,579.00	.00	.00	19,618,579.00			.00
	SAL	03/31/24	168,571.000	168,571.00	.00	.00	168,571.00			.00
	SAL	03/31/24	19,618,579.000	19,618,579.00	.00	.00	19,618,579.00			.00
2 PURCHASES FOR		19,697,047.00	4 SALES FOR	23,449,235.00	ISSUE	AGGREGATE	TOTAL			43,146,282.00

5% REPORT BY BROKER-SECURITIES**01-01-002-9665175****01/01/24 THROUGH 04/30/24**

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	VALUATION BROKER COMMISSION	19,822,232.73 THRESHOLD OTHER EXPENSE	991,111.63 COST OF ASSET	NET GAIN/LOSS
NON BROKER TRADE/TRANSFER								
AB SHORT DURATION HIGH YIELD PORTFOLIO SHARE CLASS ADVISOR	PUR	01/03/24	29,248.100	269,375.00	.00	.00	269,375.00	.00
AB SHORT DURATION HIGH YIELD PORTFOLIO SHARE CLASS ADVISOR	SAL	02/27/24	151,999.642	1,398,396.71	.00	.00	1,478,471.10	-80,074.39
ALLIANCEBERSTEIN ALL MARKET REAL RETURN PORTFOLIO CLASS 1	PUR	01/03/24	8,342.538	70,995.00	.00	.00	70,995.00	.00
ALLIANCEBERSTEIN ALL MARKET REAL RETURN PORTFOLIO CLASS 1	SAL	02/27/24	46,586.304	390,859.10	.00	.00	395,880.57	-5,021.47
AB BD FD INC BD INFLATION STRATEGY CL 1	PUR	01/03/24	28,421.782	287,060.00	.00	.00	287,060.00	.00
AB BD FD INC BD INFLATION STRATEGY CL 1	SAL	02/27/24	137,428.451	1,379,781.65	.00	.00	1,477,351.63	-97,569.98
AB GLOBAL BOND FUND	PUR	01/03/24	135,825.615	938,555.00	.00	.00	938,555.00	.00
AB GLOBAL BOND FUND	SAL	02/27/24	690,857.659	4,718,557.81	.00	.00	5,296,292.19	-577,734.38
AMERICAN BEACON INTL EQUITY Y	PUR	01/03/24	8,446.931	66,055.00	.00	.00	66,055.00	.00
AMERICAN BEACON INTL EQUITY Y	SAL	02/21/24	1,253.064	10,225.00	.00	.00	10,794.08	-569.08
AMERICAN BEACON INTL EQUITY Y	SAL	02/27/24	49,112.798	403,216.07	.00	.00	423,064.95	-19,848.88
AB GLOBAL CORE EQUITY PORTFOLIO ADV	PUR	01/03/24	16,925.641	264,040.00	.00	.00	264,040.00	.00
AB GLOBAL CORE EQUITY PORTFOLIO ADV	SAL	02/21/24	743.235	11,810.00	.00	.00	11,299.99	510.01
AB GLOBAL CORE EQUITY PORTFOLIO ADV	SAL	02/27/24	100,566.346	1,616,101.34	.00	.00	1,528,989.08	87,112.26
AB BD FD INC	PUR	01/03/24	38,525.424	250,030.00	.00	.00	250,030.00	.00
AB BD FD INC	SAL	02/27/24	214,870.052	1,366,573.53	.00	.00	1,575,434.55	-208,861.02

5% REPORT BY BROKER-SECURITIES 01-01-002-9665175 01/01/24 THROUGH 04/30/24

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	VALUATION BROKER COMMISSION	19,822,232.73 THRESHOLD OTHER EXPENSE	991,111.63 COST OF ASSET	NET GAIN/LOSS
NON BROKER TRADE/TRANSFER								
AB INTERNATIONAL STRAT EQS ADV	PUR	01/03/24	21,872.918	249,570.00	.00	.00	249,570.00	.00
AB INTERNATIONAL STRAT EQS ADV	SAL	02/21/24	7,032.362	86,920.00	.00	.00	82,222.49	4,697.51
AB INTERNATIONAL STRAT EQS ADV	SAL	02/27/24	113,686.875	1,425,633.41	.00	.00	1,329,228.70	96,404.71
BERNSTEIN SANFORD C FD INC OVERLAY B PORTFOLIO CL 1	PUR	01/03/24	29,639.574	264,385.00	.00	.00	264,385.00	.00
BERNSTEIN SANFORD C FD INC OVERLAY B PORTFOLIO CL 1	SAL	02/27/24	166,073.539	1,494,661.85	.00	.00	1,650,464.16	-155,802.31
BERNSTEIN SANFORD C FD INC OVERLAY A PORTFOLIO CL 1	PUR	01/03/24	34,826.406	427,320.00	.00	.00	427,320.00	.00
BERNSTEIN SANFORD C FD INC OVERLAY A PORTFOLIO CL 1	SAL	02/21/24	5,294.852	67,880.00	.00	.00	67,831.14	48.86
BERNSTEIN SANFORD C FD INC OVERLAY A PORTFOLIO CL 1	SAL	02/27/24	195,280.074	2,546,452.19	.00	.00	2,501,688.32	44,763.87
10 PURCHASES FOR			3,087,385.00	14 SALES FOR	16,917,068.66	BROKER AGGREGATE TOTAL	20,004,453.66	-911,944.29

5% REPORT BY BROKER-NONSECURITIES 01-01-002-9665175 01/01/24 THROUGH 04/30/24

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	VALUATION	19,822,232.73 THRESHOLD	COST OF ASSET	991,111.63 NET GAIN/LOSS
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N O A C T I V I T Y T H I S P E R I O D



2024 Form 5500 Schedule SB Attachments
 Schedule SB, Line 26a – Schedule of Active Participant Data
 Dinsmore & Shohl LLP Cash Balance Plan
 For Plan Year Beginning January 01, 2024

EIN: 31-0263070
 Plan Number: 004

Age and Service Distribution of Active Members

Completed Years of Credited Service on January 1, 2024

Attained Age	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	1	0	0	0	0	0	0	0	0	0	1
35-39	5	8	0	0	0	0	0	0	0	0	13
40-44	8	18	8	0	0	0	0	0	0	0	34
45-49	1	19	20	0	0	0	0	0	0	0	40
50-54	2	12	27	0	0	0	0	0	0	0	41
55-59	0	9	32	0	0	0	0	0	0	0	41
60-64	2	6	20	0	0	0	0	0	0	0	28
65-69	0	4	21	0	0	0	0	0	0	0	25
Over 69	0	4	4	0	0	0	0	0	0	0	8
Total	19	80	132	0	0	0	0	0	0	0	231

Actuarial Assumptions and Methods for Funding

ERISA Interest Rates as required by IRC Section 430 based on plan sponsor election of the look-back month for the segment rates:

“Minimum” means for the purpose of calculating the PPA funding liability and normal cost for the minimum required contribution.

“Maximum” means for the purpose of calculating the PPA funding liability and normal cost for the maximum tax-deductible contribution.

	2024 Plan Year		2023 Plan Year	
Purpose	Minimum	Maximum	Minimum	Maximum
Interest rate type	Stabilized	Non-Stabilized	Stabilized	Non-Stabilized
Segment rates or full yield curve	Segment	Segment	Segment	Segment
Look-back months	0	0	0	0
First five years	4.75%	4.37%	4.75%	2.13%
Next 15 years	4.96%	4.96%	5.00%	3.62%
Over 20 years	5.59%	4.95%	5.74%	3.93%
Applicable law for the segment rates corridor	ARPA	Not Applicable	ARPA	Not Applicable

Interest Crediting Rate: 2.50%

Administrative Expenses included in Target Normal Cost: \$80,000 (previously \$88,000)
 Estimated based on the non-investment related administrative expenses paid in the prior year plus estimated PBGC premiums for the current year.

Mortality:

IRS 2024 Generational Mortality Table as prescribed by IRC Section 430 (previously, IRS 2023 Static Mortality using separate tables for annuitants and non-annuitants). This is a fully generational mortality table based on the Pri-2012 Total Mortality Tables projected with the adjusted MP-2021 Mortality Improvement Scale with annual mortality improvements capped at 0.78% as required by Secure 2.0 Act. (Previously IRS 2023 Static Mortality Table).

Actuarial Assumptions and Methods (continued)

Retirement Rates: The later of the Normal Retirement Date or January 1, 2025. This is a common assumption for professional firm cash balance plans.

Marital Status: Marital status is not applicable in the valuation due to the death benefit not differentiating between married and non-married participants and the assumed form of payment being a lump sum.

Maximum Benefit: \$275,000 for 2024. No future increases in the IRC Section 415 limit have been reflected.

Maximum Salary: \$345,000 for 2024. For determining limitations under funding amounts, no future increases in the salary limit have been reflected.

Form of Payment: It has been assumed benefits will be paid as a lump sum. This is a common assumption for professional firm cash balance plans. To the extent optional forms of payment are elected and conversions are determined under an actuarial basis, which differs from the basis funded in the valuation, gains or losses will occur. These gains or losses will be recognized through the routine application of the actuarial cost method.

Actuarial Value of Plan Assets: The actuarial value of assets is equal to the market value of assets (including discounted employer contributions receivable) on the valuation date.

Shortfall Amortization Charge: Per IRC Section 430(c), the shortfall amortization charge for any plan year is the aggregate total (not less than zero) of the shortfall amortization installments for such plan year with respect to any shortfall amortization base which has not been fully amortized. The shortfall amortization installments are the amounts necessary to amortize the shortfall amortization base of the plan for any plan year in level annual installments over the 15-year period beginning with such plan year.

Actuarial Assumptions and Methods (continued)

Actuarial Cost Method: The unit credit cost method is used for ERISA funding target (FT) purposes. Under this method, accrued pension benefits are determined for all eligible active participants. These benefits reflect service, salary and negotiated benefit increases to date. The liability is then equal to the present value of all benefits (PVAB) for inactive participants plus the PVAB for active participants.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings, or negotiated benefit increases, to date in both cases. The total normal cost is based upon the sum of the individual normal costs. The target normal cost for funding is equal to the total normal cost plus assumed administrative expenses expected to be paid from the trust.

The projected unit credit method is used for IRS maximum deductible limit cushion amount. Under this method, accrued pension benefits are determined for all eligible active participants reflecting service to date and anticipated salary and negotiated benefit increases to the assumed retirement age. This liability for active participants is then added to the present value of all benefits for inactive participants to determine the total liability under this method.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings and negotiated benefit increases projected to assumed retirement age in both cases. The total normal cost is based upon the sum of the individual normal costs.

Dinsmore & Shohl LLP Cash Balance Plan
 EIN 31-0263070 Plan Number: 004
 Schedule H, Line 4j - Schedule of Reportable Transactions - FMTC
 Year Ended December 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Party Involved	Description of Asset	Purchase Price	Selling Price	Cost	Current Value on Transaction Date	Gain (Loss)

The following schedule summarizes the reportable transactions when Plan assets were held by Fidelity Management Trust Company:

Category (i) - Single Transactions in Excess of 5 percent of Net Assets:

* Fidelity	FIAM Group Trust 30/70 Pool Class B					
	(1,499,615.245 units purchased in 1 transaction)	\$ 19,719,940	-	19,719,940	19,719,940	-
	(302,514.513 units purchased in 1 transaction)	4,156,550	-	4,156,550	4,156,550	-

Category (iii) - Series of Transactions in Excess of 5 percent of Net Assets:

* Fidelity	FIAM Group Trust 30/70 Pool Class B					
	(1,802,129.758 units purchased in 2 transactions)	23,876,490	-	23,876,490	23,876,490	-

* A party-in-interest as defined by ERISA.

Note: "Reportable Transactions" are defined in Section 2520.103-6 of the Department of Labor's Regulations.

There were no reportable category (ii) or (iv) transactions when Plan assets were held by Fidelity Management Trust Company during 2024.

Columns (e) and (f) were excluded as they were not applicable.

SINGLE TRANSACTION EXCEEDS 5% 01-01-002-9665175 01/01/24 THROUGH 04/30/24

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	VALUATION BROKER COMMISSION	19,822,232.73 THRESHOLD OTHER EXPENSE	COST OF ASSET	991,111.63 NET GAIN/LOSS
FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	SAL	01/31/24	3,592,156.000	3,592,156.00	.00	.00	3,592,156.00	.00
FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	PUR	02/29/24	19,618,579.000	19,618,579.00	.00	.00	19,618,579.00	.00
FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	SAL	03/31/24	19,618,579.000	19,618,579.00	.00	.00	19,618,579.00	.00
AB SHORT DURATION HIGH YIELD PORTFOLIO SHARE CLASS ADVISOR	SAL	02/27/24	151,999.642	1,398,396.71	.00	.00	1,478,471.10	-80,074.39
AB BD FD INC BD INFLATION STRATEGY CL 1	SAL	02/27/24	137,428.451	1,379,781.65	.00	.00	1,477,351.63	-97,569.98
AB GLOBAL BOND FUND	SAL	02/27/24	690,857.659	4,718,557.81	.00	.00	5,296,292.19	-577,734.38
AB GLOBAL CORE EQUITY PORTFOLIO ADV	SAL	02/27/24	100,566.346	1,616,101.34	.00	.00	1,528,989.08	87,112.26
AB BD FD INC	SAL	02/27/24	214,870.052	1,366,573.53	.00	.00	1,575,434.55	-208,861.02
AB INTERNATIONAL STRAT EQS ADV	SAL	02/27/24	113,686.875	1,425,633.41	.00	.00	1,329,228.70	96,404.71
BERNSTEIN SANFORD C FD INC OVERLAY B PORTFOLIO CL 1	SAL	02/27/24	166,073.539	1,494,661.85	.00	.00	1,650,464.16	-155,802.31
BERNSTEIN SANFORD C FD INC OVERLAY A PORTFOLIO CL 1	SAL	02/27/24	195,280.074	2,546,452.19	.00	.00	2,501,688.32	44,763.87
	1 PURCHASES FOR		19,618,579.00	10 SALES FOR	39,156,893.49			

5% REPORT BY ASSET-AGGREGATE**01-01-002-9665175****01/01/24 THROUGH 04/30/24**

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	VALUATION	19,822,232.73 THRESHOLD	991,111.63	COST OF ASSET	NET GAIN/LOSS
AB SHORT DURATION HIGH YIELD PORTFOLIO SHARE CLASS ADVISOR	PUR	01/03/24	29,248.100	269,375.00	.00	.00				269,375.00	.00
	PUR	01/11/24	653.720	6,040.37	.00	.00				6,040.37	.00
	PUR	02/08/24	790.300	7,278.66	.00	.00				7,278.66	.00
	SAL	02/27/24	151,999.642	1,398,396.71	.00	.00				1,478,471.10	-80,074.39
3 PURCHASES FOR		282,694.03	1 SALES FOR	1,398,396.71	ISSUE	AGGREGATE	TOTAL			1,681,090.74	
AB BD FD INC BD INFLATION STRATEGY CL 1	PUR	01/03/24	28,421.782	287,060.00	.00	.00				287,060.00	.00
	PUR	02/14/24	102.076	1,029.95	.00	.00				1,029.95	.00
	SAL	02/27/24	137,428.451	1,379,781.65	.00	.00				1,477,351.63	-97,569.98
2 PURCHASES FOR		288,089.95	1 SALES FOR	1,379,781.65	ISSUE	AGGREGATE	TOTAL			1,667,871.60	
AB GLOBAL BOND FUND	PUR	01/03/24	135,825.615	938,555.00	.00	.00				938,555.00	.00
	PUR	01/09/24	1,597.617	11,087.46	.00	.00				11,087.46	.00
	PUR	02/08/24	1,843.215	12,755.05	.00	.00				12,755.05	.00
	SAL	02/27/24	690,857.659	4,718,557.81	.00	.00				5,296,292.19	-577,734.38
3 PURCHASES FOR		962,397.51	1 SALES FOR	4,718,557.81	ISSUE	AGGREGATE	TOTAL			5,680,955.32	
AB GLOBAL CORE EQUITY PORTFOLIO ADV	PUR	01/03/24	16,925.641	264,040.00	.00	.00				264,040.00	.00
	SAL	02/21/24	743.235	11,810.00	.00	.00				11,299.99	510.01
	SAL	02/27/24	100,566.346	1,616,101.34	.00	.00				1,528,989.08	87,112.26
1 PURCHASES FOR		264,040.00	2 SALES FOR	1,627,911.34	ISSUE	AGGREGATE	TOTAL			1,891,951.34	
AB BD FD INC	PUR	01/03/24	38,525.424	250,030.00	.00	.00				250,030.00	.00
	PUR	01/09/24	782.064	5,106.88	.00	.00				5,106.88	.00
	PUR	02/08/24	948.680	6,156.93	.00	.00				6,156.93	.00
	SAL	02/27/24	214,870.052	1,366,573.53	.00	.00				1,575,434.55	-208,861.02
3 PURCHASES FOR		261,293.81	1 SALES FOR	1,366,573.53	ISSUE	AGGREGATE	TOTAL			1,627,867.34	
AB INTERNATIONAL STRAT EQS ADV	PUR	01/03/24	21,872.918	249,570.00	.00	.00				249,570.00	.00
	SAL	02/21/24	7,032.362	86,920.00	.00	.00				82,222.49	4,697.51
	SAL	02/27/24	113,686.875	1,425,633.41	.00	.00				1,329,228.70	96,404.71
1 PURCHASES FOR		249,570.00	2 SALES FOR	1,512,553.41	ISSUE	AGGREGATE	TOTAL			1,762,123.41	
BERNSTEIN SANFORD C FD INC OVERLAY B PORTFOLIO CL 1	PUR	01/03/24	29,639.574	264,385.00	.00	.00				264,385.00	.00
	PUR	01/09/24	3,206.439	28,280.79	.00	.00				28,280.79	.00
	SAL	02/27/24	166,073.539	1,494,661.85	.00	.00				1,650,464.16	-155,802.31
2 PURCHASES FOR		292,665.79	1 SALES FOR	1,494,661.85	ISSUE	AGGREGATE	TOTAL			1,787,327.64	

5% REPORT BY ASSET-AGGREGATE

01-01-002-9665175

01/01/24 THROUGH 04/30/24

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	VALUATION	19,822,232.73 THRESHOLD	991,111.63	COST OF ASSET	NET GAIN/LOSS
BERNSTEIN SANFORD C FD INC OVERLAY A PORTFOLIO CL 1	PUR	01/03/24	34,826.406	427,320.00	.00	.00				427,320.00	.00
	PUR	01/09/24	938.940	11,389.34	.00	.00				11,389.34	.00
	SAL	02/21/24	5,294.852	67,880.00	.00	.00				67,831.14	48.86
	SAL	02/27/24	195,280.074	2,546,452.19	.00	.00				2,501,688.32	44,763.87
2 PURCHASES FOR		438,709.34	2 SALES FOR	2,614,332.19	ISSUE	AGGREGATE	TOTAL			3,053,041.53	
FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	SAL	01/31/24	69,929.000	69,929.00	.00	.00				69,929.00	.00
	SAL	01/31/24	3,592,156.000	3,592,156.00	.00	.00				3,592,156.00	.00
	PUR	02/29/24	78,468.000	78,468.00	.00	.00				78,468.00	.00
	PUR	02/29/24	19,618,579.000	19,618,579.00	.00	.00				19,618,579.00	.00
	SAL	03/31/24	168,571.000	168,571.00	.00	.00				168,571.00	.00
	SAL	03/31/24	19,618,579.000	19,618,579.00	.00	.00				19,618,579.00	.00
2 PURCHASES FOR		19,697,047.00	4 SALES FOR	23,449,235.00	ISSUE	AGGREGATE	TOTAL			43,146,282.00	

5% REPORT BY BROKER-SECURITIES**01-01-002-9665175****01/01/24 THROUGH 04/30/24**

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	VALUATION BROKER COMMISSION	19,822,232.73 THRESHOLD OTHER EXPENSE	991,111.63 COST OF ASSET	NET GAIN/LOSS
NON BROKER TRADE/TRANSFER								
AB SHORT DURATION HIGH YIELD PORTFOLIO SHARE CLASS ADVISOR	PUR	01/03/24	29,248.100	269,375.00	.00	.00	269,375.00	.00
AB SHORT DURATION HIGH YIELD PORTFOLIO SHARE CLASS ADVISOR	SAL	02/27/24	151,999.642	1,398,396.71	.00	.00	1,478,471.10	-80,074.39
ALLIANCEBERSTEIN ALL MARKET REAL RETURN PORTFOLIO CLASS 1	PUR	01/03/24	8,342.538	70,995.00	.00	.00	70,995.00	.00
ALLIANCEBERSTEIN ALL MARKET REAL RETURN PORTFOLIO CLASS 1	SAL	02/27/24	46,586.304	390,859.10	.00	.00	395,880.57	-5,021.47
AB BD FD INC BD INFLATION STRATEGY CL 1	PUR	01/03/24	28,421.782	287,060.00	.00	.00	287,060.00	.00
AB BD FD INC BD INFLATION STRATEGY CL 1	SAL	02/27/24	137,428.451	1,379,781.65	.00	.00	1,477,351.63	-97,569.98
AB GLOBAL BOND FUND	PUR	01/03/24	135,825.615	938,555.00	.00	.00	938,555.00	.00
AB GLOBAL BOND FUND	SAL	02/27/24	690,857.659	4,718,557.81	.00	.00	5,296,292.19	-577,734.38
AMERICAN BEACON INTL EQUITY Y	PUR	01/03/24	8,446.931	66,055.00	.00	.00	66,055.00	.00
AMERICAN BEACON INTL EQUITY Y	SAL	02/21/24	1,253.064	10,225.00	.00	.00	10,794.08	-569.08
AMERICAN BEACON INTL EQUITY Y	SAL	02/27/24	49,112.798	403,216.07	.00	.00	423,064.95	-19,848.88
AB GLOBAL CORE EQUITY PORTFOLIO ADV	PUR	01/03/24	16,925.641	264,040.00	.00	.00	264,040.00	.00
AB GLOBAL CORE EQUITY PORTFOLIO ADV	SAL	02/21/24	743.235	11,810.00	.00	.00	11,299.99	510.01
AB GLOBAL CORE EQUITY PORTFOLIO ADV	SAL	02/27/24	100,566.346	1,616,101.34	.00	.00	1,528,989.08	87,112.26
AB BD FD INC	PUR	01/03/24	38,525.424	250,030.00	.00	.00	250,030.00	.00
AB BD FD INC	SAL	02/27/24	214,870.052	1,366,573.53	.00	.00	1,575,434.55	-208,861.02

5% REPORT BY BROKER-SECURITIES 01-01-002-9665175 01/01/24 THROUGH 04/30/24

ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	VALUATION BROKER COMMISSION	19,822,232.73 THRESHOLD OTHER EXPENSE	991,111.63 COST OF ASSET	NET GAIN/LOSS
NON BROKER TRADE/TRANSFER								
AB INTERNATIONAL STRAT EQS ADV	PUR	01/03/24	21,872.918	249,570.00	.00	.00	249,570.00	.00
AB INTERNATIONAL STRAT EQS ADV	SAL	02/21/24	7,032.362	86,920.00	.00	.00	82,222.49	4,697.51
AB INTERNATIONAL STRAT EQS ADV	SAL	02/27/24	113,686.875	1,425,633.41	.00	.00	1,329,228.70	96,404.71
BERNSTEIN SANFORD C FD INC OVERLAY B PORTFOLIO CL 1	PUR	01/03/24	29,639.574	264,385.00	.00	.00	264,385.00	.00
BERNSTEIN SANFORD C FD INC OVERLAY B PORTFOLIO CL 1	SAL	02/27/24	166,073.539	1,494,661.85	.00	.00	1,650,464.16	-155,802.31
BERNSTEIN SANFORD C FD INC OVERLAY A PORTFOLIO CL 1	PUR	01/03/24	34,826.406	427,320.00	.00	.00	427,320.00	.00
BERNSTEIN SANFORD C FD INC OVERLAY A PORTFOLIO CL 1	SAL	02/21/24	5,294.852	67,880.00	.00	.00	67,831.14	48.86
BERNSTEIN SANFORD C FD INC OVERLAY A PORTFOLIO CL 1	SAL	02/27/24	195,280.074	2,546,452.19	.00	.00	2,501,688.32	44,763.87
10 PURCHASES FOR			3,087,385.00	14 SALES FOR	16,917,068.66	BROKER AGGREGATE TOTAL	20,004,453.66	-911,944.29

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 DINSMORE & SHOHL LLP CASH BALANCE PLAN	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF DINSMORE & SHOHL LLP	D Employer Identification Number (EIN) 31-0263070	
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	19,822,233
	b Actuarial value	2b	19,822,233
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	0	0
	b For terminated vested participants	44	1,485,216
	c For active participants	231	15,127,157
	d Total	275	16,612,373
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	4.99%
6	Target normal cost		
	a Present value of current plan year accruals	6a	3,211,819
	b Expected plan-related expenses	6b	80,000
	c Target normal cost	6c	3,291,819

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	Derek A. Scott Signature of actuary	9/11/2025 Date
	DEREK A. SCOTT Type or print name of actuary	2306723 Most recent enrollment number
	FIDELITY INVESTMENTS Firm name	817-474-9085 Telephone number (including area code)
	TWO DESTINY WAY WESTLAKE TX 76262 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 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
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b Applicable month (enter code)..... **21b** 0

22 Weighted average retirement age **22** 62

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate 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..... Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. Yes 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. Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... Yes 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** 3,291,819

b Excess assets, if applicable, but not greater than line 31a **31b** 3,137,363

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** 154,456

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35).....			154,456
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....			3,959,522

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36) **38a** 3,805,066

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b**

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)..... **39** 0

40 Unpaid minimum required contributions for all years **40** 0

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. 2019 2020 2021

2024 Form 5500 Schedule SB Attachments
Schedule SB, Line 22 – Description of Weighted Average Retirement Age EIN: 31-0263070
Dinsmore & Shohl LLP Cash Balance Plan Plan Number: 004
For Plan Year Beginning January 01, 2024

Weighted Average Retirement Age

Assumed Retirement Age – 100% of the participants are assumed to retire at the plan's normal retirement age, defined as 62.

Participants who have passed their Normal Retirement Date as defined above are assumed to retire at the end of the current plan year.

Weighted average retirement age: 62

Plan Provisions

Name of Plan: Dinsmore & Shohl LLP Cash Balance Plan.

Employer Identification Number/Plan Number: 31-0263070/004.

Effective Date: January 1, 2016

Eligible Employees: Individuals will become an Eligible Employee when they are designated a Equity Partner or Senior Partner designated by Firm.

Participation Date: Individuals will become an active participant as of the first day in which they become an Employee.

Definitions:

Accrued Benefit: The annual amount payable in the form of a single life annuity at the Participant's Normal Retirement Age that is the Actuarial Equivalent of the Participant's Hypothetical Account Balance.

Actuarial Equivalent: Applicable Mortality based on IRC 417(e) and a rate of 5.1%.

Cash Balance Credits: The notional amount added to a Participant's Hypothetical Account.

Earnings Credit: Interest credits are credited at the end of each day. The amount is determined by multiplying the Hypothetical Account balance as of the beginning of the day by the Interest Crediting Rate.

Interest Crediting Rate: The actual rate of return on the aggregate assets of the Plan each day, including both positive and negative returns, not exceeding 8.0% for the Plan Year.

Hypothetical Account Balance: The balance of the Participant's Hypothetical Account as of any given date, based on the Cash Balance Credits and Earnings Credits to the Hypothetical Account through such date.

Minimum Cash Balance Credit: Participants minimum cash balance credit of \$5,000.

Normal Retirement Date: The first of the month coincident with or next following attainment of age 62.

Plan Provisions (continued)

Eligibility for Benefits:

Normal retirement: Retirement on Normal Retirement Date.

Early retirement: Early retirement is not allowed.

Deferred vested: Termination before Normal Retirement Date.

In-Service retirement: Permitted at age 59.5 with 1 year of service.

Pre-Retirement Death: Beneficiaries of participants who die prior to retirement are eligible to receive a pre-retirement death benefit.

Monthly Benefits Paid Upon the Following Events:

Normal retirement: Accrued Benefit.

Deferred Vested Retirement: Accrued Benefit.

In-service Retirement: Accrued Benefit.

Pre-Retirement Death: Actuarial Equivalence of the Accrued Benefit earned to the date of death.

Forms of Payment:

Normal form (single participants): Single life annuity.

Normal form (married participants): 50% joint and survivor annuity with spouse.

Optional forms: Single Life Annuity, 50% joint and survivor annuity, 75% joint and survivor annuity, and lump sum.

Maximum on Benefits and Pay: All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Future Plan Changes: None.

Dinsmore & Shohl LLP Cash Balance Plan
 EIN 31-0263070 Plan Number: 004
 Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
 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
	* FIAM Group Trust 30/70 Pool Class B	Common/collective trust	\$ 22,883,490	23,723,710
	* Fidelity Government Money Market	Money market fund	<u>9,489</u>	<u>9,489</u>
			<u>\$ 22,892,979</u>	<u>23,733,199</u>

* A party-in-interest as defined by ERISA.