

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 03/01/2024 and ending 02/28/2025

- A This return/report is for: [X] a single-employer plan [ ] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is [ ] the first return/report [ ] the final return/report [ ] an amended return/report [ ] a short plan year return/report (less than 12 months)
C Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] DFVC program [ ] special extension (enter description)
D If the plan is a collectively-bargained plan, check here [ ]
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan WHOLESAL BEER DISTRIBUTORS OF TEXAS EMPLOYEES PENSION PLAN
1b Three-digit plan number (PN) 002
1c Effective date of plan 03/01/1990
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) WHOLESAL BEER DISTRIBUTORS OF TEXAS 823 CONGRESS AVENUE, SUITE 1313 AUSTIN, TX 78701
2b Employer Identification Number (EIN) 74-0985130
2c Sponsor's telephone number 512-476-0697
2d Business code (see instructions) 424800
3a Plan administrator's name and address [ ] Same as Plan Sponsor. TOM SPILMAN 823 CONGRESS, SUITE 1313 AUSTIN, TX 78701
3b Administrator's EIN 74-0981530
3c Administrator's telephone number 512-476-0697
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report.
a Sponsor's name
c Plan Name
4b EIN
4d PN
5a Total number of participants at the beginning of the plan year 5
b Total number of participants at the end of the plan year 5
c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) 5
c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) 5
d(1) Total number of active participants at the beginning of the plan year 5
d(2) Total number of active participants at the end of the plan year 5
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established. Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Second row: SIGN HERE, Signature of employer/plan sponsor, Date, Enter name of individual signing as employer or plan sponsor.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....  Yes  No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) .....  Yes  No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? .....  Yes  No  Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_ (See instructions.)

<b>Part III Financial Information</b>			
<b>7</b> Plan Assets and Liabilities		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets .....	<b>7a</b>	4865591	5271111
<b>b</b> Total plan liabilities .....	<b>7b</b>	0	0
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	4865591	5271111
<b>8</b> Income, Expenses, and Transfers for this Plan Year		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>	240000	
<b>(2)</b> Participants .....	<b>8a(2)</b>		
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>		
<b>b</b> Other income (loss) .....	<b>8b</b>	165520	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		405520
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>		
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .	<b>8e</b>		
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>		
<b>g</b> Other expenses .....	<b>8g</b>		
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		405520
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>		

<b>Part IV Plan Characteristics</b>	
<b>9a</b>	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2C 2G
<b>b</b>	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

<b>Part V Compliance Questions</b>				
<b>10</b> During the plan year:		<b>Yes</b>	<b>No</b>	<b>Amount</b>
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program) .....	<b>10a</b>		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>		X	
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X		300000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>		X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) .....	<b>10e</b>		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....	<b>10g</b>		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>		X	
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....	<b>10i</b>			

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below.  Yes  No

**a** Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 ..... **11a**

**b PBGC missed contribution reporting requirements.** If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation \_\_\_\_\_

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .....  Yes  No  
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. .... Month Day Year

**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

**b** Enter the minimum required contribution for this plan year ..... **12b**

**c** Enter the amount contributed by the employer to the plan for this plan year ..... **12c**

**d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) ..... **12d**

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline?.....  Yes  No  N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted in any plan year? .....  Yes  No

**a** If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....  Yes  No

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

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

**Part VIII IRS Compliance Questions**

**14a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**14b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**15** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter \_\_\_/\_\_\_/\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.

INDIVIDUAL STATEMENT OF ACCOUNT  
 WHOLESALE BEER DISTRIBUTORS OF TEXAS  
 EMPLOYEE PENSION PLAN  
 THIS STATEMENT WAS PREPARED AS OF FEBRUARY 29, 2024

PARTICIPANTS: ALL (TOTALS)

	Current Plan	Rollover from Prior Plan	Totals
Value of your account as of March 1, 2024	4,865,590.81	-	4,865,590.81
Your share of employer contribution	240,000.00	-	240,000.00
Your share of the earnings (loss)	165,520.42	-	165,520.42
Your share of the forfeitures	-	-	-
Less your distributions	-	-	-
Less your insurance premiums	-	-	-
Value of your account as of February 28, 2025	5,271,111.23	-	5,271,111.23
Amounts not Vested as of February 28, 2025	-	-	-
Your vested (non-forfeitable) interest in your account as of February 28, 2025	<u>5,271,111.23</u>	<u>-</u>	<u>5,271,111.23</u>

This statement of your account and your benefits under the plan was prepared under the direction of the plan administrator and has been issued only for your information. The official record of your account is maintained by the plan administrator. This statement supercedes all previously issued statements and is subject to adjustment for errors or omissions.

INDIVIDUAL STATEMENT OF ACCOUNT  
 WHOLESALE BEER DISTRIBUTORS OF TEXAS  
 EMPLOYEE PENSION PLAN  
 THIS STATEMENT WAS PREPARED AS OF FEBRUARY 29, 2024

PARTICIPANT: ERIC BERTRAM

	Current Plan	Rollover from Prior Plan	Totals
Value of your account as of March 1, 2024	329,108.55	-	329,108.55
Your share of employer contribution	24,000.00	-	24,000.00
Your share of the earnings (loss)	38,701.32	-	38,701.32
Your share of the forfeitures	-	-	-
Less your distributions	-	-	-
Less your insurance premiums	-	-	-
Value of your account as of February 28, 2025	391,809.87	-	391,809.87
Your vesting percentage as of February 28, 2018	100%	-	100%
Your vested (non-forfeitable) interest in your account as of February 28, 2025	<u>391,809.87</u>	<u>-</u>	<u>391,809.87</u>
Amounts not Vested as of February 28, 2025	<u>-</u>	<u>-</u>	<u>-</u>

This statement of your account and your benefits under the plan was prepared under the direction of the plan administrator and has been issued only for your information. The official record of your account is maintained by the plan administrator. This statement supercedes all previously issued statements and is subject to adjustment for errors or omissions.

INDIVIDUAL STATEMENT OF ACCOUNT  
 WHOLESALE BEER DISTRIBUTORS OF TEXAS  
 EMPLOYEE PENSION PLAN  
 THIS STATEMENT WAS PREPARED AS OF FEBRUARY 29, 2024

PARTICIPANT: CHARLES DAVALOS

	Current Plan	Rollover from Prior Plan	Totals
Value of your account as of March 1, 2024	1,259,703.29	-	1,259,703.29
Your share of employer contribution	57,000.00	-	57,000.00
Your share of the earnings (loss)	(254,853.80)	-	(254,853.80)
Your share of the forfeitures	-	-	-
Less your distributions	-	-	-
Less your insurance premiums	-	-	-
Value of your account as of February 28, 2025	1,061,849.49	-	1,061,849.49
Your vesting percentage as of February 28, 2018	100%	-	100%
Your vested (non-forfeitable) interest in your account as of February 28, 2025	<u>1,061,849.49</u>	<u>-</u>	<u>1,061,849.49</u>
Amounts not Vested as of February 28, 2025	<u>-</u>	<u>-</u>	<u>-</u>

This statement of your account and your benefits under the plan was prepared under the direction of the plan administrator and has been issued only for your information. The official record of your account is maintained by the plan administrator. This statement supercedes all previously issued statements and is subject to adjustment for errors or omissions.

INDIVIDUAL STATEMENT OF ACCOUNT  
 WHOLESALE BEER DISTRIBUTORS OF TEXAS  
 EMPLOYEE PENSION PLAN  
 THIS STATEMENT WAS PREPARED AS OF FEBRUARY 29, 2024

PARTICIPANT: DOUG DAVIS

	Current Plan	Rollover from Prior Plan	Totals
Value of your account as of March 1, 2024	734,685.29	-	734,685.29
Your share of employer contribution	57,000.00	-	57,000.00
Your share of the earnings (loss)	76,423.77	-	76,423.77
Your share of the forfeitures	-	-	-
Less your distributions	-	-	-
Less your insurance premiums	-	-	-
Value of your account as of February 28, 2025	868,109.06	-	868,109.06
Your vesting percentage as of February 28, 2018	100%	-	100%
Your vested (non-forfeitable) interest in your account as of February 28, 2025	<u>868,109.06</u>	<u>-</u>	<u>868,109.06</u>
Amounts not Vested as of February 28, 2025	<u>-</u>	<u>-</u>	<u>-</u>

This statement of your account and your benefits under the plan was prepared under the direction of the plan administrator and has been issued only for your information. The official record of your account is maintained by the plan administrator. This statement supercedes all previously issued statements and is subject to adjustment for errors or omissions.

INDIVIDUAL STATEMENT OF ACCOUNT  
 WHOLESALE BEER DISTRIBUTORS OF TEXAS  
 EMPLOYEE PENSION PLAN  
 THIS STATEMENT WAS PREPARED AS OF FEBRUARY 29, 2024

PARTICIPANT: CARSTEN KOENNECKE

	Current Plan	Rollover from Prior Plan	Totals
Value of your account as of March 1, 2024	752,929.58	-	752,929.58
Your share of employer contribution	33,000.00	-	33,000.00
Your share of the earnings (loss)	52,548.94	-	52,548.94
Your share of the forfeitures	-	-	-
Less your distributions	-	-	-
Less your insurance premiums	-	-	-
Value of your account as of February 28, 2025	838,478.52	-	838,478.52
Your vesting percentage as of February 28, 2018	100%	100%	100%
Your vested (non-forfeitable) interest in your account as of February 28, 2025	<u>838,478.52</u>	<u>-</u>	<u>838,478.52</u>
Amounts not Vested as of February 28, 2025	<u>-</u>	<u>-</u>	<u>-</u>

This statement of your account and your benefits under the plan was prepared under the direction of the plan administrator and has been issued only for your information. The official record of your account is maintained by the plan administrator. This statement supercedes all previously issued statements and is subject to adjustment for errors or omissions.

INDIVIDUAL STATEMENT OF ACCOUNT  
 WHOLESALE BEER DISTRIBUTORS OF TEXAS  
 EMPLOYEE PENSION PLAN  
 THIS STATEMENT WAS PREPARED AS OF FEBRUARY 29, 2024

PARTICIPANT: TOM SPILMAN

	Current Plan	Rollover from Prior Plan	Totals
Value of your account as of March 1, 2024	1,789,164.10	-	1,789,164.10
Your share of employer contribution	69,000.00	-	69,000.00
Your share of the earnings (loss)	252,700.19	-	252,700.19
Your share of the forfeitures	-	-	-
Less your distributions	-	-	-
Less your insurance premiums	-	-	-
Value of your account as of February 28, 2025	2,110,864.29	-	2,110,864.29
Your vesting percentage as of February 28, 2018	100%	-	100%
Your vested (non-forfeitable) interest in your account as of February 28, 2025	<u>2,110,864.29</u>	<u>-</u>	<u>2,110,864.29</u>
Amounts not Vested as of February 28, 2025	<u>-</u>	<u>-</u>	<u>-</u>

This statement of your account and your benefits under the plan was prepared under the direction of the plan administrator and has been issued only for your information. The official record of your account is maintained by the plan administrator. This statement supercedes all previously issued statements and is subject to adjustment for errors or omissions.

**2024 Form 5500-SF e-file Signature Authorization**

Wholesale Beer Distributors of Texas  
Wholesale Beer Distributors of Texas Employees Pension Plan 002  
823 Congress Avenue, Suite 1313  
Austin, TX 78701

Employer Identification Number: 74-0985130

Client Identification Number: 22009SP

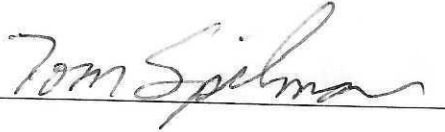
You, as plan administrator, are authorizing that LPF PLLC electronically file the 2024 Form 5500-SF for Wholesale Beer Distributors of Texas Employees as an EFAST2 Service Provider.

**Authorization**

As plan administrator for Wholesale Beer Distributors of Texas Employees, I authorize LPF PLLC to electronically file Form 5500-SF for the tax year 2024. I understand that a PDF copy of the first two pages of the manually signed form will be submitted to EFAST2 with the electronic file, and that the image of my signature will be included with the rest of the return / report posted by the Department of Labor on the internet for public disclosure.

Please sign and date below:

Plan Administrator Authorization



Date: 11/12/25

## **Filing Instructions**

### **Wholesale Beer Distributors of Texas**

### **Short Form Annual Return/Report of Small Employee Benefit Plan**

**Taxable Year Ended February 28, 2025**

- Date Due:** February 2, 2026
- Remittance:** None is required. Your Form 5500-SF for the tax year ended 2/28/25 has been filed electronically and is not required to be mailed. Mailing a paper copy of Form 5500-SF to EBSA will delay the processing of your return.
- Signature:** You are using the Service Provider method for signing your return electronically. You have previously signed and returned the 2024 Form 5500-SF *efile* Signature Authorization form. No further action is required for this form.