

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
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Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025	
A	This return/report is for: ☒ 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: ☐ 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 HALLSTAR SERVICES CORP. HOURLY EMPLOYEES PENSION PLAN	1b Three-digit plan number (PN) ▶ 002
		1c Effective date of plan 01/01/1970
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) HALLSTAR SERVICES CORPORATION 120 SOUTH RIVERSIDE PLAZA SUITE 1620 CHICAGO, IL 60606-3911	2b Employer Identification Number (EIN) 20-0924709
		2c Sponsor's telephone number 312-554-7462
		2d Business code (see instructions) 325900
3a	Plan administrator's name and address ☒ 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
5a	Total number of participants at the beginning of the plan year	5a 41
b	Total number of participants at the end of the plan year	5b 41
c(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	5c(1)
c(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	5c(2)
d(1)	Total number of active participants at the beginning of the plan year	5d(1) 18
d(2)	Total number of active participants at the end of the plan year	5d(2) 18
e	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e 1

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.

SIGN HERE	Filed with authorized/valid electronic signature.	04/09/2026	ALLAN KOCH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 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 579766. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1630688	1774740
b Total plan liabilities	7b	6298	13504
c Net plan assets (subtract line 7b from line 7a)	7c	1624390	1761236
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)		
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	150756	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		150756
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	1410	
e Certain deemed and/or corrective distributions (see instructions) .	8e		
f Administrative service providers (salaries, fees, commissions)	8f	8000	
g Other expenses	8g	4500	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		13910
i Net income (loss) (subtract line 8h from line 8c)	8i		136846
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1B 3H
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 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)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		5000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e 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.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i 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	10i			

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

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.	☐ Yes ☐ No
a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month Day Year	
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	
b Enter the minimum required contribution for this plan year	12b
c Enter the amount contributed by the employer to the plan for this plan year	12c
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d
e Will the minimum funding amount reported on line 12d be met by the funding deadline?.....	☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☐ Yes ☒ No	
a If "Yes," enter the amount of any plan assets that reverted to the employer this year.....	13a	
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 _____.	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025	
▶ 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 HALLSTAR SERVICES CORP. HOURLY EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF HALLSTAR SERVICES CORPORATION	D Employer Identification Number (EIN) 20-0924709
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 10 Day 01 Year 2024			
2	Assets:			
a	Market value	2a	1624390	
b	Actuarial value	2b	1461951	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	0	0	0
b	For terminated vested participants	23	483869	483869
c	For active participants	18	372192	482772
d	Total	41	856061	966641
4	If the plan is in at-risk status, check the box and complete lines (a) and (b). ☐			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	5.49 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	45116	
b	Expected plan-related expenses	6b	12500	
c	Target normal cost	6c	57616	

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 WESLEY J. WICKENHEISER, FSA,EA,MAAA Type or print name of actuary USI CONSULTING GROUP Firm name 435 N WHITTINGTON PKWY, SUITE 250 LOUISVILLE, KY 40222 Address of the firm	12/09/2025 Date 23-06598 Most recent enrollment number 502-815-5182 Telephone number (including area code)
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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	765571
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	78052
9 Amount remaining (line 7 minus line 8)	0	687519
10 Interest on line 9 using prior year's actual return of 22.52 %	0	154829
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.38 %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	153710
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	688638

Part III Funding Percentages

14 Funding target attainment percentage	14	80.00 %
15 Adjusted funding target attainment percentage	15	127.71 %
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	80.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

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

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

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

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.07 %	2nd segment: 5.33 %	3rd segment: 5.59 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 1
22 Weighted average retirement age				22 65
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	57616	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	193328	19402	
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	77018	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	77018	77018
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☒ 2021
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Schedule SB, line 26 - Schedule of Active Participant Data
Plan Name: Hallstar Services Corporation Hourly Employees' Pension Plan

PLAN YEAR: 2024
EIN/PN: 20-0924709 / 002

AGE GROUP		YEARS OF SERVICE									
		Under 1	1 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 - UP
1 - 24	Number	1	1								
	Avg Benefit*	N/A	N/A								
25 - 29	Number										
	Avg Benefit*										
30 - 34	Number		3	1							
	Avg Benefit*		N/A	N/A							
35 - 39	Number		2								
	Avg Benefit*		N/A								
40 - 44	Number		1			1					
	Avg Benefit*		N/A			N/A					
45 - 49	Number		2								
	Avg Benefit*		N/A								
50 - 54	Number					1	1				
	Avg Benefit*					N/A	N/A				
55 - 59	Number		3						1		
	Avg Benefit*		N/A						N/A		
60 - 64	Number										
	Avg Benefit*										
65 - 69	Number										
	Avg Benefit*										
70 - UP	Number										
	Avg Benefit*										

* Average frozen accrued benefits are omitted since the plan has fewer than 1,000 active participants.

Summary of Actuarial Assumptions and Methods

Mortality Rates

(Prescribed by Code §430)

IRS Generational Mortality Tables with Pre and Post Commencement Rates with projected mortality improvements after year 2006 under Projection Scale MP-2021 (male and female scales)

Mortality table for ASC 960 calculation

(Selected by plan sponsor)

Pri-2012 Blue Collar Mortality with generational mortality improvements after year 2012 under Projection Scale MP-2021 (Separate scales used for males and females and based on participant status)

Withdrawal Rates

(gains and losses from this source are reviewed to assess reasonableness)

2003 Society of Actuaries' Pension Plan Turnover Study (Select and Ultimate Table)

Disablement Rates

(gains and losses from this source are reviewed to assess reasonableness)

Wyatt 1985 Disability Study Class 1 Table

Retirement Rates

(gains and losses from this source are reviewed to assess reasonableness)

100% at Normal Retirement Age

Salary Scale

Not applicable

Rate of Investment Return

	Segment 1 (0 to 5 Years)	Segment 2 (5 to 20 Years)	Segment 3 (More than 20 Years)
Adjusted 24-Mo. Avg. Segment Rates	5.07% per annum	5.33% per annum	5.59% per annum
Minimum Funding Target Liability (prescribed by Code §430)			
Unadjusted 24-Mo. Avg. Segment Rates	5.07% per annum	5.33% per annum	5.36% per annum
Maximum Deductible Liability			
Low-Default-Risk Obligation Measurement (LDROM)			
PBGC Variable Premium Liability (standard method) (prescribed by Code §430)	4.17% per annum	4.76% per annum	5.25% per annum
Other Measurements			
Plan termination value (prescribed by Code §417(e))	4.50% per annum	4.96% per annum	5.40% per annum
ASC 960 (selected by plan sponsor)	6.40% per annum	6.40% per annum	6.40% per annum

Actuarial Valuation Method

Unit Credit as prescribed by Code §430

Maximum Deductible Contribution as prescribed by Code §404(o)

Asset Valuation Method

(Prescribed by Code §430)

As selected by the plan sponsor, market value adjusted for any accruals and further adjusted for weighted gains and losses during the prior 2 years. Weighted gains and losses for each plan year reflect interest at the applicable first segment rate. The resulting value shall not be more than 110% or less than 90% of market value.

Form of Payment

(gains and losses from this source are reviewed to assess reasonableness)

100% of vested decrementing active participants are assumed to elect a straight-life annuity

Provision for Expenses

Replacement of previous plan year’s administrative expenses

Other Assumptions

Marital status at benefit commencement – 85% married with spouses assumed to be the same age as the participant.

Top-Heavy status – not top-heavy.

Current Code §401(a)(17) compensation limitation – \$345,000.

Current Code §415(b) annual benefit limitation – \$275,000.

Cost-of-Living escalation for Code §401(a)(17) and 415(b) – none as prescribed by Code §1.412(c)(3)-1(d)(1).

Changes in Assumptions from Prior Actuarial Valuation

	<i>Previous</i>	<i>Current</i>
Minimum Funding Target	Three Segment Yield Curve	Three Segment Yield Curve
Segment Rates	(4.75%, 5.00% & 5.74%)	(5.07%, 5.33% & 5.59%)

Reason: In recognition of interest rate environment as measured by methodology set forth in Code §430(h)(2).

	<i>Previous</i>	<i>Current</i>
Unadjusted 24-Month Average	Three Segment Yield Curve	Three Segment Yield Curve
Segment Rates (1 Month Lookback)	(3.62%, 4.46% & 4.52%)	(5.07%, 5.33% & 5.36%)

Reason: In recognition of interest rate environment as measured by methodology set forth in Code §430(h)(2).

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A Name of plan HALLSTAR SERVICES CORP. HOURLY EMPLOYEES PENSION PLAN		B Three-digit plan number (PN) ► 002	
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF HALLSTAR SERVICES CORPORATION		D Employer Identification Number (EIN) 20-0924709	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500			
Part I Basic Information			
1 Enter the valuation date: Month <u>10</u> Day <u>01</u> Year <u>2024</u>			
2 Assets:			
a Market value		2a 1,624,390	
b Actuarial value		2b 1,461,951	
3 Funding target/participant count breakdown			
	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	23	483,869	483,869
c For active participants	18	372,192	482,772
d Total	41	856,061	966,641
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate		5 5.49%	
6 Target normal cost			
a Present value of current plan year accruals		6a 45,116	
b Expected plan-related expenses		6b 12,500	
c Target normal cost		6c 57,616	
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 WESLEY J. WICKENHEISER, FSA, EA, MAAA Type or print name of actuary		 12/9/2025 Date 2306598 Most recent enrollment number 502-815-5182 Telephone number (including area code)	
USI CONSULTING GROUP Firm name 435 N WHITTINGTON PKWY, SUITE 250 LOUISVILLE KY 40222 Address of the firm			
If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐			
For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.			
Schedule SB (Form 5500) 2024 v. 240311			

This summary is not a Summary Plan Description or a plan document. You should not rely solely on this summary in making a determination of eligibility for the plan or its benefits.

Summary of Provisions of the Plan

Effective Date and Plan Year

The plan was established effective January 1, 1970, with the latest plan restatement effective October 1, 2014. The plan year and fiscal year ends on each September 30, which coincides with the employer's fiscal year end.

Eligibility

All bargaining unit employees are eligible to participate in the plan immediately upon their dates of hire.

Service

Service credited for benefit purposes is the number of non-consecutive years of employment and fractions thereof expressed in days and rounded to the nearest month. For vesting purposes, service means the number of non-consecutive years of employment and fractions thereof calculated to the nearest day.

Accrued Benefit

The accrued benefit is the monthly benefit with payments beginning at normal retirement that has been earned due to benefit service as of any determination date. The accrued benefit is payable for the life of the participant and is computed in the same manner as for normal retirement, using benefit service as of the date of determination.

Normal Retirement

Condition

The normal retirement date is the first day of the calendar month coincident with or next following the participant's 65th birthday upon completion of 5 years of service.

Benefit

The monthly normal retirement benefit payable for the life of the participant is equal to the applicable benefit level times years of credited service at retirement as follows:

<u>Retirement Date</u>	<u>Benefit Multiplier</u>	<u>Retirement Date</u>	<u>Benefit Multiplier</u>
3/1/1994 – 2/28/1995	\$18.00	3/1/2010 – 2/28/2011	\$39.00
3/1/1995 – 2/29/1996	\$19.00	3/1/2011 – 2/28/2012	\$40.00
3/1/1996 – 2/28/1997	\$20.50	3/1/2012 – 2/28/2013	\$42.00
3/1/1997 – 2/28/1998	\$21.75	3/1/2013 – 2/28/2014	\$43.00
3/1/1998 – 2/28/1999	\$23.00	3/1/2014 – 2/28/2015	\$44.00
3/1/1999 – 2/29/2000	\$25.00	3/1/2015 – 7/13/2017	\$45.00
3/1/2000 – 2/28/2001	\$27.00	7/14/2017 – 7/13/2018	\$47.00
3/1/2001 – 2/28/2002	\$29.00	7/14/2018 – 7/13/2019	\$48.00
3/1/2002 – 2/28/2003	\$30.00	7/14/2019 – 7/13/2020	\$49.00
3/1/2003 – 2/29/2004	\$31.00	7/14/2020 – 7/13/2021	\$51.00
3/1/2004 – 2/28/2005	\$32.00	7/14/2021 – 7/13/2022	\$52.00
3/1/2005 – 2/28/2006	\$33.00	7/14/2022 – 7/13/2023	\$53.00
3/1/2006 – 2/28/2007	\$34.00	7/14/2023 – 7/13/2024	\$55.00
3/1/2007 – 2/29/2008	\$35.00	7/14/2024 – 7/13/2025	\$56.00
3/1/2008 – 2/28/2009	\$37.00	7/14/2025 and later	\$57.50
3/1/2009 – 2/28/2010	\$38.00		

Early Retirement

Condition

A participant may retire early after he has attained age 55 and completed at least 10 years of service.

Benefit

The deferred benefit, to commence at the participant's normal retirement date, is equal to the participant's accrued benefit determined as of his early retirement date.

Upon making a written request, the participant's benefit may commence at any time after his termination of employment. If the benefit is to commence immediately, the deferred benefit is reduced by 0.6% for each of the first 60 months by which the commencement age precedes the participant’s normal retirement date and 0.4% for each additional month.

Late Retirement

Condition

A participant may choose to postpone his retirement beyond his normal retirement date, in which event no benefit shall be payable until actual retirement.

Benefit

The participant's benefit, commencing on the first day of the month following his actual date of retirement, shall be the benefit computed using the participant's benefit service earned as of his actual retirement date.

Disability Retirement

Condition

In the event of the disability of a participant after having completed at least 10 years of service and having been disabled for at least 6 months as determined by the employer, the participant is eligible for a disability benefit.

Benefit

The disability benefit, commencing as of the first day of the month after the employer determines the participant has a total and permanent disability, shall be the participant's accrued benefit at the time of termination due to his total and permanent disability with no reduction for early payment.

Death Before Retirement

Condition

In the event of the death of a participant after becoming eligible for a vested benefit under the plan, and while either (i) actively employed by the employer, or (ii) on deferred vested status but prior to receiving any retirement benefits, the participant's surviving spouse (if the participant and spouse have been married for at least one year) will receive the benefit described below.

Benefit

The monthly benefit is payable on the first day of the calendar month following the participant's date of death or the earliest date the participant could have elected benefit payments to commence, whichever is later, and continues for the lifetime of the surviving spouse. The benefit is determined as 50% of the benefit the participant would have received if the participant had terminated employment the day before his death (or on his actual date of termination if earlier), had lived to the benefit commencement date, and elected an immediate joint and 50% to survivor benefit.

Termination of Employment

Condition

If a participant terminates his employment after completing 5 or more years of vesting service, he is entitled to a deferred vested benefit with payment commencing on his normal retirement date. A participant, who has completed at least 10 years of service, may elect a reduced benefit with payment commencing the first day of the month in which he attains age 55.

Benefit

The amount of the benefit is calculated as the product of a vesting percentage and the accrued benefit determined as of the participant's date of termination. If the benefit is to commence prior to normal retirement age, the deferred benefit is determined the same as the early retirement benefit. The vesting percentage is determined from the following table.

<u>Years of Vesting Service</u>	<u>Vesting Percentage</u>
Less than 5	0%
5 or more	100

A participant shall be 100% vested when he attains age sixty-five.

Optional Modes of Benefit Payments

Subject to the applicable plan conditions, a participant may select an optional method of benefit payment, in lieu of the prescribed life income, which is actuarially equivalent thereto. The purpose of the optional method is to provide a continued life income to a surviving spouse after the death of the participant (for example, 50% or 75% of the participant's actuarially reduced retirement income from the plan). However, if no option is elected and the participant is married at the date the benefit commences, the monthly benefit will automatically be paid in the form of a 50% joint and survivor annuity.

The actuarial equivalent single sum amount due a terminated participant will be distributed to the participant in lieu of any other benefits under the plan if the single sum amount is less than \$5,000.

Actuarial Equivalence

Actuarial equivalent values for purposes of determining the 50% and 75% joint and survivor benefit shall be computed based on the 1951 Group Annuity Table, offset 6 years for the participant and 1 year for the survivor, and an interest rate of 4½%. However, for purposes of determining single sum benefits, such benefit shall not be less than the amount based on the mortality and interest rates, as defined under Code Section 417(e)(3), in effect for the month of August preceding the date of distribution.

Contributions to the Plan

The employer contributes actuarially determined amounts to finance the plan benefits. No contributions by participating employees are required.

Investment of Plan Funds

The assets of the pension plan will be invested by the insurance company in accordance with the terms of the group annuity contract.

Shortfall Amortization Charge

Amortization Charge Bases

<u>Description</u>	<u>Year Established</u>	<u>Original Amount</u>	<u>Period Remaining</u>	<u>Current Balance</u>	<u>Minimum Payment</u>
Shortfall Amortization Base	2023	328,730	14	308,003	30,105
Total Charges				\$ 308,003	\$ 30,105

Amortization Credit Bases

<u>Description</u>	<u>Year Established</u>	<u>Original Amount</u>	<u>Period Remaining</u>	<u>Current Balance</u>	<u>Minimum Payment</u>
Shortfall Amortization Base	2024	\$ 114,675	15	\$ 114,675	\$ 10,703
Total Credits				\$ 114,675	\$ 10,703
Total Shortfall Amortization Charge				\$ 193,328	\$ 19,402