SCHEDULE R (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

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.

Retirement Plan Information

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

For	calendar	plan year 2022 or fiscal plan year beginning 01/01/2022 and en	dıng	12/31/	2022				
	Name of p A/ITU NE	lan GOTIATED PENSION PLAN	В	Three-digit plan numb (PN)		001			
		sor's name as shown on line 2a of Form 5500 RUSTEES CWA/ITU NEGOTIATED PENSION PLAN	D	Employer lo		ation Number	(EIN)		
F	Part I	Distributions							
All	reference	es to distributions relate only to payments of benefits during the plan year.							
1		lue of distributions paid in property other than in cash or the forms of property specified in the ons		1					
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):	13-6212879							
	Profit-s	naring 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							4
F	Part II	Funding Information (If the plan is not subject to the minimum funding requirements of ERISA section 302, skip this Part.)	of se	ection 412 of	the Inte	ernal Revenue	Code	e or	
4	Is the pla	n administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?			Yes	No		X N	l/A
		an is a defined benefit plan, go to line 8.							
5		er of the minimum funding standard for a prior year is being amortized in this r, see instructions and enter the date of the ruling letter granting the waiver. Date: Month		Da	ay	Year			_
	If you	completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the re	mai	nder of this	schedu	ıle.			
6		r the minimum required contribution for this plan year (include any prior year accumulated fundi siency not waived)	_	6a					
	b Ente	r the amount contributed by the employer to the plan for this plan year		6b					
		ract the amount in line 6b from the amount in line 6a. Enter the result er a minus sign to the left of a negative amount)		6c					
	If you c	ompleted line 6c, skip lines 8 and 9.							
7	Will the n	ninimum funding amount reported on line 6c be met by the funding deadline?			Yes	No			N/A
8	authority	nge in actuarial cost method was made for this plan year pursuant to a revenue procedure or otly providing automatic approval for the change or a class ruling letter, does the plan sponsor or protrator agree with the change?	olan		Yes	☐ No		×	N/A
Р	art III	Amendments							
9	If this is	a defined benefit pension plan, were any amendments adopted during this plan							
	year tha	t increased or decreased the value of benefits? If yes, check the appropriate o, check the "No" box.		Decr		Both	L	X No)
Р	art IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of	the Internal F	Revenu	e Code, skip t	his Pa	art.	
10	Were u	nallocated employer securities or proceeds from the sale of unallocated securities used to repa	y an	ıy exempt loa	an?	Y	es		No
11	a Do	es the ESOP hold any preferred stock?				T	es		No
		ne ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "base instructions for definition of "back-to-back" loan.)				Y	es		No
12	Does th	e ESOP hold any stock that is not readily tradable on an established securities market?					es	\Box	No

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Part '	Additional Information for Multiemployer Defined Benefit Pension Plans			
	er 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 top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.			
а	Name of contributing employer CITY OF SEBASTIAN			
b	C Dollar amount contributed by employer 237190			
d	Date collective bargaining agreement expires (<i>If employer contributes under more than one collective bargaining agreement, check box</i> Ambient State of the collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year			
е	Contribution rate information (If more than one rate applies, check this box X 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):			
а	lame of contributing employer ARMS ACRES			
b	C Dollar amount contributed by employer 221422			
d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box X and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year			
е	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	lame of contributing employer CONIFER PARK			
b	C Dollar amount contributed by employer 207628			
d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box X end see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year			
е	Contribution rate information (<i>If more than one rate applies, check this box</i> 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):			
а	lame of contributing employer NEW YORK TIMES			
b	C Dollar amount contributed by employer 191039			
d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box X and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year			
е	Contribution rate information (<i>If more than one rate applies, check this box</i> 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):			
а	lame of contributing employer MICHIGAN.COM			
b	C Dollar amount contributed by employer 178427			
d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box X and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year			
е	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	lame of contributing employer MASON TECHNOLOGIES INC.			
<u>b</u>	C Dollar amount contributed by employer 136836			
d	Date collective bargaining agreement expires (<i>If employer contributes under more than one collective bargaining agreement, check box</i> X and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year			
е	Contribution rate information (<i>If more than one rate applies, check this box</i> and see <i>instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)</i> 1) Contribution rate (in dollars and cents) 2) Base unit measure: Hourly Weekly Unit of production Other (specify):			

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Part	Part V Additional Information for Multiemployer Defined Benefit Pension Plans				
		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 or op-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.			
а	Nan	Name of contributing employer COMB LAW ENFORCEMENT ASSN OF TEXAS			
b	EIN	74-1874446 C Dollar amount contributed by employer 133018			
d		e collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box X see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year			
е		``'			
а	Nan	ne of contributing employer CWA LOCAL 1032			
b		52-1233872 C Dollar amount contributed by employer 124366			
d	Date	Date collective bargaining agreement expires (<i>If employer contributes under more than one collective bargaining agreement, check box</i> X and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year			
е	Con	tribution rate information (If more than one rate applies, check this box X and see instructions regarding required attachment. Otherwise, plete lines 13e(1) and 13e(2).) Contribution rate (in dollars and cents) Base unit measure: Hourly Weekly Unit of production Other (specify):			
а	Nan	ne of contributing employer TRITECH CABLING SYSTEMS INC			
b		46-0530876 C Dollar amount contributed by employer 122541			
d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box X and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year				
е		tribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, plete lines 13e(1) and 13e(2).) Contribution rate (in dollars and cents) Base unit measure: Hourly Weekly Unit of production Other (specify):			
а	Nan	ne of contributing employer CWA LOCAL 1040			
b	EIN	51-0249072 C Dollar amount contributed by employer 98313			
d		e collective bargaining agreement expires <i>(If employer contributes under more than one collective bargaining agreement, check box</i> X see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year			
е					
а	Nan	ne of contributing employer			
b	EIN				
d		e collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year			
e		tribution rate information (<i>If more than one rate applies, check this box</i> and see instructions regarding required attachment. Otherwise, plete lines 13e(1) and 13e(2).) Contribution rate (in dollars and cents) Base unit measure: Hourly Weekly Unit of production Other (specify):			
a		ne of contributing employer			
<u>b</u>	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			
е		tribution rate information (<i>If more than one rate applies, check this box</i> and see instructions regarding required attachment. Otherwise, plete lines 13e(1) and 13e(2).) Contribution rate (in dollars and cents) Base unit measure: Hourly Weekly Unit of production Other (specify):			

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Schedule R (Form 5500) 2022

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: ☐ last contributing employer ☐ alternative ☒ reasonable approximation (see instructions for required attachment)	14a	13627		
b The plan year immediately preceding the current plan year. Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	13856		
c The second preceding plan year. Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	13881		
Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to material employer contribution during the current plan year to:	ake an			
a The corresponding number for the plan year immediately preceding the current plan year	15a	0.98		
b The corresponding number for the second preceding plan year	15b	0.98		
	16a	4		
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	31613968		
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				
art VI Additional Information for Single-Employer and Multiemployer Defined Benef	it Pension	Plans		
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				
If the total number of participants is 1,000 or more, complete lines (a) through (c) a				
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				
	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: last contributing employer alternative reasonable approximation (see instructions for required attachment)	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: last contributing employer alternative reasonable approximation (see instructions for required attachment). b The plan year immediately preceding the current plan year. Check the box if the number reported is a change from what was previously reported (see instructions for required attachment). c The second preceding plan year. Check the box if the number reported is a change from what was previously reported (see instructions for required attachment). c The second preceding plan year. Check the box if the number reported is a change from what was previously reported (see instructions for required attachment). c The second preceding plan year. Check the box if the number reported is a change from what was previously reported (see instructions for required attachment). a The corresponding number for the plan year immediately preceding the current plan year. b The corresponding number for the second preceding plan year. a Enter the number of employers who withdrew from the plan during the preceding plan year: a Enter the number of employers who withdrew during the preceding plan year. b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawan employers. If assests and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and supplemental information to be included as an attachment. art VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year, check box and see instructions required under the plan as of the end of the plan year, check box and see instructions required to be included as an attachment.		

Please Reply to:

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Independent Auditor's Report

Board of Trustees CWA/ITU Negotiated Pension Plan

Opinion

We have audited the accompanying financial statements of the CWA/ITU Negotiated Pension Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of net assets available for benefits as of December 31, 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2022, and the changes therein for the year ended December 31, 2022 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern 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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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.

Report on Comparative Information Audited by Other Auditors

The Plan's 2021 financial statements were audited by other auditors whose report dated September 09, 2022 expressed an unmodified audit opinion on those audited financial statements.

Supplemental Schedules Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information on pages 18 through 23 is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 has been subjected to the 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 generally accepted auditing standards.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, 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 information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Hauppauge, New York

October 12, 2023

Plan Name: CWA/ITU Negotiated Pension Plan Plan Sponsor EIN / Plan Number: 13-6212879 / 001 Attachment to the 2022 Form 5500 Schedule R

Schedule R, Line 14 – Information on Inactive Participants Whose Contributing Employer is No Longer Making Contributions to the Plan

The reasonable approximation method was used to estimate the number of inactive participants whose contributing employer is no longer making contributions to the Plan. We have made a reasonable, good faith effort to count inactive participants to satisfy the requirements of section 103(f)(2)(C) of ERISA. This attachment explains the approximation method used and provides a breakdown describing the number of clearly identified inactive participants and the number of estimated inactive participants.

Using the data provided for the annual actuarial valuation:

- 1) The reasonableness of contributions, participant count, and employer count reported in the data is checked;
- 2) The number of inactive participants associated with employers who have not contributed to the Plan during the plan year are counted (7,242 in total);
- 3) Inactive participants with \$0 in contributions during the plan year and were not reported with any particular employer in the valuation data are counted (12,770 in total); and

50% of the count found in step 3 (50% x 12,770 = 6,385) is added to the count found in step 2 to determine the amount entered for Line 14a (7,242 + 6,385 = 13,627).

