

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan 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.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>09/01/2021</u> and ending <u>08/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>THE LAMPLIGHTER SCHOOL DEFINED CONTRIBUTION RETIREMENT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>10/01/1974</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>75-6059993</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>214-369-9201</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>611000</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>10/01/1974</u>		2b Employer Identification Number (EIN) <u>75-6059993</u>		2c Plan Sponsor's telephone number <u>214-369-9201</u>		2d Business code (see instructions) <u>611000</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
1c Effective date of plan <u>10/01/1974</u>											
2b Employer Identification Number (EIN) <u>75-6059993</u>											
2c Plan Sponsor's telephone number <u>214-369-9201</u>											
2d Business code (see instructions) <u>611000</u>											
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>THE LAMPLIGHTER SCHOOL</u> <u>11611 INWOOD ROAD</u> <u>DALLAS, TX 75229-3098</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	03/21/2023	TREY ANGEL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

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	
5 Total number of participants at the beginning of the plan year		5	238
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.....		6a(1)	105
a(2) Total number of active participants at the end of the plan year		6a(2)	109
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	131
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	240
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	1
f Total. Add lines 6d and 6e		6f	241
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	236
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2L 2M 2F 2G			
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) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ 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 (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ 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 2021 Form M-1 annual report. If the plan was not required to file the 2021 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 09/01/2021 and ending 08/31/2022	
A Name of plan THE LAMPLIGHTER SCHOOL DEFINED CONTRIBUTION RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE LAMPLIGHTER SCHOOL	D Employer Identification Number (EIN) 75-6059993

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
TIAA-CREF

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-1624203	69345	337123	193	09/01/2021	08/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	4516524
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	9737041

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☒ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year	7b	4611536
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c	Additions: (1) Contributions deposited during the year	7c(1)	58389	
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	158790	
	(4) Transferred from separate account.....	7c(4)	388569	
	(5) Other (specify below)	7c(5)	15217	

▶ PLAN SERVICING CREDIT

(6) Total additions	7c(6)	620965
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	5232501
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e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	470300	
	(2) Administration charge made by carrier.....	7e(2)		
	(3) Transferred to separate account.....	7e(3)	237893	
	(4) Other (specify below)	7e(4)	7784	

▶ PLAN FEES

(5) Total deductions	7e(5)	715977
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	4516524
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 09/01/2021 and ending 08/31/2022		
A Name of plan THE LAMPLIGHTER SCHOOL DEFINED CONTRIBUTION RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE LAMPLIGHTER SCHOOL	D Employer Identification Number (EIN) 75-6059993	

Part I	Service Provider Information (see instructions)
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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
TIAA
13-1624203
(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)

TIAA

730 THIRD AVENUE
NEW YORK, NY 10017-3206

13-1624203

(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?
63 64	RECORDKEEPER	6243	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

WELL AND GOOD LLC

1710 ADAMS ST.
MADISON, WI 53711-2142

27-0984119

(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?
27	ADVISOR	5500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		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.		OMB No. 1210-0110 2021 This Form is Open to Public Inspection.	
For calendar plan year 2021 or fiscal plan year beginning 09/01/2021 and ending 08/31/2022					
A Name of plan THE LAMPLIGHTER SCHOOL DEFINED CONTRIBUTION RETIREMENT PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 THE LAMPLIGHTER SCHOOL				D Employer Identification Number (EIN) 75-6059993	
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: TIAA REAL ESTATE					
b Name of sponsor of entity listed in (a): TIAA-CREF					
c EIN-PN 13-1624203-004		d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 856870		
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)		
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)		

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

Schedule D (Form 5500) 2021 v. 201209

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)**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)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 09/01/2021 and ending 08/31/2022		
A Name of plan THE LAMPLIGHTER SCHOOL DEFINED CONTRIBUTION RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE LAMPLIGHTER SCHOOL	D Employer Identification Number (EIN) 75-6059993	

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.			
	Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	52230	14441
(2) Participant contributions.....	1b(2)	44576	17212
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	106511	351899
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	53983	57895
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	756302	856870
(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)	15856987	13030492
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	4611536	4516524
(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	21482125	18845333

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	21482125	18845333
---	-----------	----------	----------

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)	429332	
(B) Participants	2a(1)(B)	409998	
(C) Others (including rollovers).....	2a(1)(C)	230423	
(2) Noncash contributions.....	2a(2)		1069753
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(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)	2511	
(F) Other	2b(1)(F)	158790	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		161301
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		152464
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	152464	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		152464
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		0
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		0
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		163293
(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)		-2806358
c Other income.....	2c		15217
d Total income. Add all income amounts in column (b) and enter total.....	2d		-1244330
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1378804	
(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)		1378804
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	13658	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		13658
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1392462
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-2636792
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: LANE GORMAN TRUBITT, LLC

(2) EIN: 75-1044330

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, 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.

During the plan year:

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.).....

	Yes	No	Amount
4a	X		126

	Yes	No	Amount
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.)			
4b		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.)			
4c		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.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		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?			
4g		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?			
4h		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		
4i	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.)			
4j		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?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
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 _____.			

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 09/01/2021 and ending 08/31/2022

A Name of plan THE LAMPLIGHTER SCHOOL DEFINED CONTRIBUTION RETIREMENT PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE LAMPLIGHTER SCHOOL	D Employer Identification Number (EIN) 75-6059993

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 82-2826183		
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	

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

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (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: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

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

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

- 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) through (c)

a Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

- 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 _____

Financial Statements and Independent Auditors' Report

The Lamplighter School Defined Contribution Retirement Plan

For the year ended August 31, 2022



LANE GORMAN TRUBITT, LLC
Accountants & Advisors

2626 Howell Street, Ste 700
Dallas, Texas 75204

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E: askus@lgt-cpa.com

www.lgt-cpa.com

THE LAMPLIGHTER SCHOOL DEFINED CONTRIBUTION RETIREMENT PLAN

AUGUST 31, 2022

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Independent Auditors' Report

Plan Administrator and Participants
The Lamplighter School Defined Contribution Retirement Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2022 Financial Statements

We have performed an audit of the accompanying financial statements of The Lamplighter School Defined Contribution Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of August 31, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements ("2022 financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's 2022 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained a certification from a qualified institution as of and for the year ended August 31, 2022, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion on the 2022 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2022 Financial Statements section:

- the amounts and disclosures in the 2022 financial statements referred to above, 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 ("GAAP").
- the information in the 2022 financial statements referred to above 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 on the 2022 Financial Statements

We conducted our audit 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 2022 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 ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2022 Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date 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 2022 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements 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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2022 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 GAAP.

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

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

Other Matters

2022 Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) as of August 31, 2022 and the supplemental Schedule of Delinquent Participant Contributions for the year ended August 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Auditors' Report on the 2021 Financial Statements

We were engaged to audit the 2021 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information certified by a qualified institution. In our report dated March 30, 2022, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion and, accordingly, we did not express an opinion on the 2021 financial statements, and (b) the form and content of the information included in the 2021 financial statements, other than that derived from the certified information, were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Lane Gorman Trubitt LLC

Dallas, Texas

February 28, 2023

The Lamplighter School Defined Contribution Retirement Plan
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
August 31,

	<u>2022</u>	<u>2021</u>
ASSETS		
Investments at fair value:		
Money market funds	\$ 366,852	\$ 106,511
Pooled separate accounts	856,870	756,302
Registered investment company accounts	13,015,539	15,856,987
Insurance company general accounts	<u>2,905,968</u>	<u>2,755,225</u>
	17,145,229	19,475,025
Investments at contract value:		
Insurance company general accounts	<u>1,610,556</u>	<u>1,856,311</u>
Total investments	<u>18,755,785</u>	<u>21,331,336</u>
Receivables:		
Notes receivable from participants	57,895	53,983
Participant contributions	17,212	44,576
Employer contributions	<u>14,441</u>	<u>52,230</u>
Total receivables	<u>89,548</u>	<u>150,789</u>
Total assets	18,845,333	21,482,125
LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 18,845,333</u>	<u>\$ 21,482,125</u>

The accompanying notes are an integral part of these financial statements.

The Lamplighter School Defined Contribution Retirement Plan
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended August 31, 2022

ADDITIONS

Investment income:

Net appreciation (depreciation) in fair value of investments	\$ (2,512,946)
Interest and dividends	<u>176,947</u>
Total investment income	(2,335,999)

Interest income on notes receivable from participants	2,511
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Contributions:

Participant	409,998
Employer	429,332
Rollover	230,423

Other additions	<u>19,405</u>
Total additions	(1,244,330)

DEDUCTIONS

Benefit payments	1,378,804
Administrative expenses	<u>13,658</u>
Total deductions	<u>1,392,462</u>

NET DECREASE	(2,636,792)
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NET ASSETS AVAILABLE FOR BENEFITS at beginning of year	<u>21,482,125</u>
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NET ASSETS AVAILABLE FOR BENEFITS at end of year	<u><u>\$ 18,845,333</u></u>
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The accompanying notes are an integral part of these financial statements.

The Lamplighter School Defined Contribution Retirement Plan
NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF PLAN

The following description of The Lamplighter School Defined Contribution Retirement Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan established, sponsored, and administered by The Lamplighter School (the “Organization”) under the provision of Section 403(b) of the United States Internal Revenue Code (“IRC”), which includes provisions allowing an eligible participant to direct the Organization to contribute a portion of the participant’s compensation to the Plan on a pre-tax basis through payroll deduction.

Substantially all employees of the Organization are eligible to participate in the Plan provided they normally work 20 or more hours per week. All employees are eligible for employer contributions provided they have completed 1,000 hours of service in each subsequent Plan Year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”).

The Plan is administered by an administrative committee appointed by the Board of Trustees of the Organization. The duties of the administrative committee are to oversee the operations of the Plan and to provide for prudent investment of Plan assets. Accordingly, the administrative committee has been granted discretionary authority concerning investment and management activities. Plan investments held with Teachers Insurance and Annuity Association – College Retirement Equities Fund (“TIAA-CREF”) (the “Custodian”) are invested in a combination of money market funds, pooled separate accounts, registered investment company accounts, and insurance company general accounts. The Custodian is responsible for the custody and management of the Plan’s assets.

Contributions

Each year, participants may contribute up to 100% of eligible compensation as defined in the Plan, subject to the dollar limitation under §402(g) of the IRC. The Plan permits pre-tax contributions. The Plan does not permit after-tax (Roth) contributions. Participants may also contribute amounts representing distributions from other eligible retirement plans.

Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions (“Age 50 Catch-Up” contributions). An additional “15-Year Catch-Up” contribution is available under 403(b) arrangements of certain eligible employers (i.e. tax-exempt educational institutions, hospitals, home health service agencies, certain churches and health and welfare organizations). Employees must have completed 15 years of service with the Organization, and a calculation must be performed to determine if the employee is eligible for the full \$3,000 catch-up amount. Under this catch-up provision, there is a lifetime limit of \$15,000. Participants who are eligible for both the 15-Year Catch-Up and the Age 50 Catch-Up are considered to first make contributions under the 15-Year Catch-Up provision. Participants direct the investment of their contributions into various investment options offered by the Plan.

Effective September 1, 2019, the Organization may no longer make a discretionary matching contribution to each participant based on eligible deferred annual compensation (including catch-up contributions) contributed to the Plan. Participants must make deferral contributions to be eligible for matching contributions.

The Organization may also make discretionary non-elective contributions to the Plan. Discretionary non-elective contributions made to the Plan by the Organization to each eligible participant are (a) 5% of eligible compensation for participants with 0-10 years of service, (b) 7.5% of eligible compensation for participants with years of service between 11 and 15 years, and (c) 10% of eligible compensation for participants with 16 years or more of service. The participant generally must complete 1,000 hours of service during the Plan year to be eligible to receive any non-elective contributions that may be made for that plan year. The allocation conditions do not apply in (a) the first plan year if there is a reasonable expectation that the employee will work 1,000 hours or more during the first computation period and (b) the plan year of severance from employment if the employee was expected to work 1,000 hours or more during the plan year.

The Lamplighter School Defined Contribution Retirement Plan
NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF PLAN (Continued)

Participant Accounts

Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions and related employer and other contributions, as well as the participant's share of investment income, appreciation (depreciation), administrative expenses and any related distributions. The participant determines both the amount to be invested and the allocation of the investment to one or more of the investment alternatives. Allocations are based on the Plan's earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions, plus actual earnings thereon, as well as the Organization's employer contribution at the time the contribution is made.

Investment Options

Upon enrollment in the Plan, a participant may direct the contributions made to the Plan to any one or more of the investment alternatives maintained by the Custodian, determined at the discretion of the participant, and in such multiples as the participant prescribes. A participant may change his or her investment direction with respect to future contributions or redirect the investment of his or her account balances.

Plan Loans

Plan loans are issued as separate contracts by TIAA-CREF, the Custodian of the Plan, as contemplated under IRC section 72(p)(5) and do not represent Plan assets. Loans are available to participants through TIAA-CREF, subsequent to certain limitations. Plan loans are issued from the funds owned by TIAA and loan proceeds are not removed from a participant's account balance. However, a portion of the participant's TIAA Traditional Annuity account balance is reserved, or held as collateral, to cover the outstanding loan amount for the period of time the loan is outstanding. For active loans, investments equal to 110% of the outstanding loan amount are reflected in the statements of net assets available for benefits and serve as collateral for the loans. Investments underlying defaulted loan balances are reflected in the statement of net assets available for benefits until a distribution event occurs. At August 31, 2022 and 2021, participants had outstanding Plan loan balances due to TIAA-CREF of \$120,796 and \$168,125, respectively, with interest rates ranging from 4.00% to 4.65%, maturing through October 2025.

Notes Receivable from Participants

Participants may borrow from their participant accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance, whichever is less. All loans are secured by the balance of the participant's account and bear interest of 4.25%, which is commensurate with local, prevailing rates as determined by the Plan Administrator. The interest rate will be fixed for the duration of the loan. Each loan, by its terms, generally must be repaid in five years or less. Only two loans are allowed at a time. Generally, principal and interest are paid ratably through payroll deductions at a frequency determined when the loan is made, but no less frequently than quarterly.

Payment of Benefits

On retirement, death, disability, or termination of service, a participant (or participant's beneficiary in the event of death) may elect to receive a distribution of his or her vested account as a lump-sum, partial payments, annuity, or installments, leave the amount in the Plan and receive payment at a later date, or choose a direct rollover to another qualified plan or an individual retirement account. The Plan may not make involuntary cash-outs to any terminated vested participants. In addition, in-service and hardship distributions are permitted if certain criteria are met. Benefits are recorded when paid.

The Lamplighter School Defined Contribution Retirement Plan
NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF PLAN (Continued)

Forfeiture Account

Forfeitures may be used to reduce future employer contributions or pay administrative expenses. At August 31, 2022 and 2021, forfeited non-vested accounts totaled \$7,900 and \$7,643, respectively. No forfeitures were used to reduce employer contributions or pay administrative expenses during the year ended August 31, 2022.

Revenue Credit Account

Plan servicing credits from TIAA-CREF are received by the Plan when the amount of revenue exceeds TIAA-CREF's requirements for plan administration and recordkeeping services. Plan servicing credits may be used to pay administrative expenses or allocated to participants. At August 31, 2022 and 2021, forfeited non-vested accounts totaled \$12,972 and \$5,170, respectively. Plan servicing credits were used to pay administrative expenses of \$7,640 during the year ended August 31, 2022.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Method of Accounting and Administrative Expenses

The accompanying financial statements are prepared on the accrual basis of accounting. Certain administrative expenses of the Plan are paid by the Plan. The remaining administrative expenses are paid by the Organization. The Plan has no obligation to reimburse the Organization for the expenses paid by the Organization. Plan expenses paid by the Organization are not included in these financial statements. Investment management fees and operating expenses charged to the Plan for investments in the various funds are deducted from income earned on a daily basis and are generally reflected as a component of net appreciation (depreciation) in fair values of investments.

Use of Estimates

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Plan Loans to Participants

Plan loans to participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Delinquent plan loans to participants are recorded as distributions based upon terms of the Plan document.

Plan loans to participants are considered delinquent if any scheduled repayment remains unpaid for a predetermined amount of time based upon the terms of the contract with TIAA-CREF.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are reclassified as distributions upon the occurrence of a distributable event, based upon the terms of the Plan agreement. There was no allowance for credit losses at August 31, 2022 and 2021. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed as incurred.

The Lamplighter School Defined Contribution Retirement Plan
NOTES TO FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition

Investments are stated at fair value, with the exception of the fully benefit-responsive investments. Changes in market value are reflected in operations. Pooled separate accounts are valued at the net asset value of units held by the Plan at year-end. The net asset value is based on the market value of the underlying investments and as supported by the unit prices of actual purchase and sale transactions occurring as of or close to the financial statement date, or as determined by the custodian. Registered investment company accounts represent investments with various investment managers; shares are traded on national security exchanges and are valued at net asset value at year-end. Net asset values are based on the market value of the underlying investments, which are principally marketable equity and fixed income securities.

Purchases and sales of investments are recorded on the trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. The net appreciation (depreciation) of investments, including realized gains and losses on sales during the year and current changes in unrealized appreciation (depreciation) in the market value of investments held at year-end, are presented in the statement of changes in net assets available for benefits.

Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributed to a fully benefit responsive investment contract because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statements of net assets available for benefits present the benefit responsive investment contracts on a contract value basis.

The pooled separate account represents an investment in the Teachers Insurance and Annuity Association (“TIAA”) Real Estate Account (the “Real Estate Account”) which is a variable annuity. The objective of the Real Estate Account is to provide favorable long-term returns primarily through rental income and appreciation of real estate, and real estate-related investments owned by the Real Estate Account. The Real Estate Account will also invest in non-real estate-related publicly traded securities and short-term higher quality liquid investments that are easily converted to cash to enable the Real Estate Account to meet participant redemption requests, purchase or improve properties, or cover other expense needs. The Real Estate Account intends to have between 75% and 85% of its assets invested directly in real estate or real estate-related investments. Holdings are valued principally using external appraisals, which are estimates of property values based on a professional’s opinion. The remainder will be invested in publicly traded, liquid investments, which are priced using values from independent pricing sources. The Real Estate Account from time to time will also make foreign real estate investments, which may not comprise more than 25% of the Real Estate Account’s net assets. The Real Estate Account’s value is principally derived from the market value of the underlying real estate holdings or other real estate-related investments. The Real Estate Account provides for daily purchases and redemptions with no advance notice requirements and has redemption prices that are determined by the Real Estate Account’s unit value. Each participant is limited to one redemption transaction from this account per quarter. There are no unfunded commitments from participants in the Plan who invest in this account.

The registered investment company accounts include mutual fund accounts held with the College Retirement Equities Fund (“CREF”). TIAA is the companion organization of CREF. CREF is registered with the Securities and Exchange Commission under the Investment Company Act of 1940 as an open-end management investment company. It is also supervised by the New York State Insurance Department and is registered as an insurance company in several states. The eight investment portfolios consist of the Stock, Global Equities, Growth, Equity Index, Bond Market, Inflation-Linked Bond, Social Choice, and Money Market (the “CREF Accounts”). The CREF Accounts are valued daily based on their unit value. The CREF Accounts generally provide for daily redemptions by the Plan with no advance notice requirements and have redemption prices that are determined by the net asset value (“NAV”). Data for NAVs are available daily to plan administrators and client investors on the TIAA website or listed on the NASDAQ website and provide sufficient corroborative evidence to ascertain the relationship between each fund’s NAV and the values of individual underlying holdings.

The Lamplighter School Defined Contribution Retirement Plan
NOTES TO FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition (Continued)

The CREF Accounts invest principally in equity securities, fixed-income instruments, and short-term investments in accordance with each portfolio's investment objectives. The CREF equity funds invest in a diversified portfolio of domestic and/or foreign stocks to achieve a long-term rate of return. The CREF fixed income funds invest in various types of debt securities, including U.S. Government bonds, to achieve a long-term rate of return while preserving capital. CREF multi asset funds invest in domestic and foreign equities and in fixed income securities to achieve a long-term rate of return while giving special consideration to certain social criteria. The CREF money market fund invests in high quality, short-term instruments to achieve high current income and capital preservation. This account primarily invests in commercial paper, bank obligations, and U.S. government-issued securities. CREF Account investments are primarily valued using market quotations or prices obtained from independent pricing sources who may employ various pricing methods to value the investments including matrix pricing. CREF Money Market Account holdings are generally valued at amortized cost. Each CREF Account determines its unit value each day. In an effort to reduce market timing and excessive trading, unitholders are not permitted to make electronic transfers (i.e., transfers over the Internet, by telephone or by fax) back into that same account through a purchase or exchange for 90 calendar days, if a sale/exchange, repurchase, and resale/exchange within that account is made within a sixty-day period, other than for the CREF Money Market Account.

The registered investment company accounts include mutual fund accounts held with TIAA-CREF. TIAA-CREF Funds is registered with the Securities and Exchange Commission under the Investment Company Act of 1940 as an open-end management investment company. Current offerings include domestic and international equities, fixed income, real estate securities, asset allocation and money market funds (the "TIAA-CREF Accounts"). The TIAA-CREF Accounts are valued daily based on their share value. The TIAA-CREF Accounts generally provide for daily redemptions by the Plan with no advance notice requirements, and have redemption prices that are determined by the NAV. Data for NAVs are available daily to plan administrators and client investors on the TIAA website or listed on the NASDAQ website and provide sufficient corroborative evidence to ascertain the relationship between each fund's NAV and the values of individual underlying holdings.

The TIAA-CREF Accounts invest principally in equity securities, fixed-income instruments, other mutual funds, and short-term investments in accordance with each fund's investment objectives. Each fund is a separate portfolio with its own investment objective and strategies. The TIAA-CREF equity funds invest in a diversified portfolio of domestic and/or foreign stocks to achieve a long-term rate of return. The TIAA-CREF fixed income funds invest in various types of debt securities, including U.S. Government bonds, to achieve a long-term rate of return while preserving capital. TIAA-CREF multi asset funds invest in domestic and foreign equities and in fixed income securities to achieve a long-term rate of return. The TIAA-CREF money market fund invests in high quality, short-term instruments to achieve high current income and capital preservation. This account primarily invests in commercial paper, bank obligations, and U.S. government-issued securities. The TIAA-CREF Lifecycle Funds, which are additional funds or portfolios, invest in certain other funds TIAA-CREF Money Market Account holdings are generally valued at amortized cost. Each TIAA-CREF account determines its share value each day. The TIAA-CREF Money Market Fund is managed to maintain a constant value, though not guaranteed, of \$1 per share. In an effort to reduce market timing and excessive trading, unitholders will be locked out of a fund for 90 days if a sale/exchange, repurchase, and resale/exchange within that fund is made within a 60-day period, other than for the TIAA-CREF Money Market Fund or TIAA-CREF Short-Term Bond Fund. Certain funds charge a 2% redemption fee on redemption of shares occurring within 60 days of the initial purchase date to defray commissions, market impact or other costs.

The Lamplighter School Defined Contribution Retirement Plan
NOTES TO FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition (Continued)

The TIAA Traditional Annuity (the “Traditional Annuity”) is a fixed rate annuity contract that is fully and unconditionally guaranteed by Teachers Insurance and Annuity Association of America. The type of contract through which a participant invests in the Traditional Annuity determines the applicability of certain account features, such as the guaranteed minimum interest rate, additional interest declarations, the degree of liquidity of the participant’s account, and the options for receiving income upon retirement. When participants choose to allocate a portion of their retirement savings to the Traditional Annuity during the accumulation phase of the contract, their contributions purchase a specific amount of lifetime income based on the contractual rate schedule in effect at the time the premium is paid. The participant’s principal, plus a specified minimum rate of interest, is guaranteed by TIAA-CREF’s claims-paying ability. The Traditional Annuity is reported at contract value and segregated into non-benefit and fully benefit responsive categories. During the accumulation phase, the Traditional Annuity provides a guarantee of principal, a guaranteed minimum rate of interest (between 1% and 3%) and the potential for additional interest if declared by TIAA. Additional interest, when declared remains in effect for the declaration year, which begins each March 1. Additional interest is not guaranteed for future years. In determining crediting rates, TIAA considers a variety of factors, such as (a) the net investment earnings rate associated with each grouping of contributions received, (b) the financial strength of TIAA and its current capital and surplus level, (c) the competitive environment, and (d) amounts to retain as a risk provision to ensure that contract guarantees will be met. When the contract value accumulation is converted to an annuity based on life expectancy, the present value of the stream of payments is equal to the accumulation. Contract value equals the accumulated cash contributions, interest credited to the Plan’s contracts, and transfers, if any, less any fees, withdrawals and transfers, if any. The Traditional Annuity is not available for sale or transfer on any securities exchange. TIAA issues various types of contracts as funding vehicles for retirement plans. Certain contract types contain liquidity restrictions on the redemption of TIAA Traditional Annuity accumulations, which could impact the value realized upon exiting the contract. The Plan Administrator does not believe that the occurrence of any such event, which would limit the Plan’s ability to transact at contract value with participants, is probable. The fixed annuity contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

The TIAA Stable Value Account (the “Stable Value Annuity”) is a fixed rate annuity contract designed to provide safety, liquidity, competitive interest, and the option to receive guaranteed income for life during retirement. During the accumulation phase, the Stable Value Annuity’s guarantees are supported by a pooled separate account of TIAA. If the separate account’s assets are insufficient to meet these guarantees in the accumulation phase, the financial strength and claims paying ability of TIAA provides a second layer of support to cover any shortfall. The minimum guaranteed interest rate ranges between 1% and 3% (before contract fees are deducted). The minimum guaranteed rate is subject to change every six months (January and July). TIAA seeks to declare actual crediting rates that are higher than the minimum guaranteed rate but are at the discretion of TIAA. TIAA guarantees that the declared crediting rate will not decline by more than 0.75% each time it is reset. The Stable Value Annuity is reported at contract value. Contract value equals the accumulated cash contributions, interest credited to the Plan’s contracts, and transfers, if any, less any fees, withdrawals, and transfers, if any. The Stable Value Annuity is not available for sale or transfer on any securities exchange. Withdrawals and transfers are paid without any surrender charges or adjustments based on market fluctuations. Direct transfers to competing funds in the Plan’s lineup are prohibited. If participants want to transfer money from the Stable Value Annuity to a competing funds (for example, the money market account, or the Real Estate Account), the amount transferred must first be directed to a non-competing option (for example, a stock fund or intermediate-term bond fund), where it must remain for 90 days before being transferred to the competing fund. To minimize the negative effects of frequent trading, transfers into the Stable Value Annuity may not be made for 30 days following a transfer out.

Risks and Uncertainties

The Plan provides for investments in various investment securities with different investment strategies, which, in general, are exposed to various risks, such as interest rate, credit, foreign investment, active management, and overall market volatility risks. Market risks include global events, which could impact the value of investment securities, such as a pandemic or international conflict. The Plan attempts to limit these risks by authorizing and offering participants a broad range of investment options that are invested in high quality securities or are offered and administered by reputable and known investment companies. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants’ account balances and the amounts reported in the statements of net assets available for benefits. The Plan’s exposure to a concentration of risk is limited by the diversification of investments across multiple investment fund options.

The Lamplighter School Defined Contribution Retirement Plan
NOTES TO FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risks and Uncertainties (Continued)

Additionally, the investments within each investment fund option are further diversified into varied financial instruments.

Market conditions have resulted in an unusually high degree of volatility and increased the risks and may affect the short-term liquidity associated with certain investments held by the Plan which could impact the value of investments after the date of these financial statements. Because the values of individual investments fluctuate with market conditions, the amount of gains or losses that will be recognized in subsequent periods, if any, cannot be determined.

Corrective Contributions

Operational errors related to the Plan may occur. Upon identifying the matter, the Organization determines the appropriate action to take in order to maintain the tax deferred status of the Plan. As a result, corrective contributions may be required. Corrective contributions are determined under the appropriate program as allowed and are recorded as an employer contribution receivable – other in the year in which the contributions should have been made to the Plan.

3. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 820, *Fair Value Measurements and Disclosures* provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets 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 assets 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. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. For the years ended August 31, 2022 and 2021, there were no significant transfers in or out of levels 1, 2 or 3.

Following is a description of the valuation methodologies used for assets measured at fair value. As identified below for some of the annuity contracts, the Plan has applied a practical expedient and concluded that the net asset value (“NAV”) reported by the underlying fund approximates the fair value of the investment, unless it is probable that all or a portion of the investment will be sold for an amount different from the NAV. There have been no changes in the methodologies used at August 31, 2022 and 2021.

Investments in mutual funds (registered investment companies) are valued using daily NAV calculations performed by the funds for shares held by the Plan at year-end. These unadjusted prices are quoted in active markets and accordingly are considered Level 1.

The Lamplighter School Defined Contribution Retirement Plan
NOTES TO FINANCIAL STATEMENTS

3. FAIR VALUE MEASUREMENTS (Continued)

The fair values of units or shares held by the Plan in TIAA-CREF and CREF Accounts (registered investment companies) are based on each account's daily NAV, which is considered by Plan management to be the best estimate of fair value. TIAA-CREF and CREF Accounts are not exchange traded, however data for NAVs are available daily to plan administrators and client investors on the TIAA website or listed on the NASDAQ website and provide sufficient corroborative evidence to ascertain the relationship between each fund's NAV and the values of individual underlying holdings. Underlying holdings are primarily valued using market quotations or prices obtained from independent pricing sources. There are no unfunded commitments from participants in the Plan who invest in these accounts. TIAA-CREF and CREF Accounts are considered Level 1.

Non-fully benefit responsive fixed annuity contracts are Level 3 investments and are valued based on the accumulated cash contributions and interest credited to the Plan's contracts, less withdrawals. Crediting rates are a combination of a guaranteed rate and an annually established discretionary rate. These annuity contracts are not available for sale or transfer on any securities exchange. Withdrawals under the retirement annuity contracts may be made in the form of a life annuity or in annual installments. Fair value, which approximates contract value as reported to the Plan by TIAA-CREF, is determined by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer.

The Real Estate Account ("REA") is an insurance company pooled separate account which invests mainly in real estate and real estate-related investments. The REA's value is principally derived from the market value of the underlying real estate holdings or other real estate related investments. Real estate holdings are valued principally using external appraisals, which are estimates of property values based on a valuation professional's opinion. The REA sometimes holds securities as well, which are generally priced using quoted prices in active markets or values obtained from independent pricing sources. The fair value of the Plan's interest in the REA is based on the fund's daily NAV, which is considered by Plan management to be the best estimate of fair value. The NAV, per accumulation unit of the fund is calculated daily and available to plan administrators and client investors on the TIAA website and listed on the NASDAQ website. Although the underlying assets of the REA cannot be quickly sold and converted to liquid assets, the TIAA general account provides the REA with a liquidity guarantee whereby TIAA ensures that the REA has funds available to meet participant redemption, transfer or cash withdrawal requests executed at quoted NAV. The REA provides for daily purchases and redemptions with no advance notice requirements, and has redemption prices that are determined by the REA's NAV. Each participant is limited to one redemption transaction from this account per quarter. There are no unfunded commitments from participants in the Plan who invest in this account.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth the level, within the fair value hierarchy, the Plan's assets at fair value as of August 31, 2022:

	Level 1	Level 2	Level 3	Total
Money market funds	\$ 366,852	\$ -	\$ -	\$ 366,852
Pooled separate accounts	856,870	-	-	856,870
Registered investment company accounts	13,015,539	-	-	13,015,539
Insurance company general accounts	-	-	2,905,968	2,905,968
Total investments at fair value	<u>\$ 14,239,261</u>	<u>\$ -</u>	<u>\$ 2,905,968</u>	<u>\$ 17,145,229</u>

The following table sets forth the level, within the fair value hierarchy, the Plan's assets at fair value as of August 31, 2021:

	Level 1	Level 2	Level 3	Total
Money market funds	\$ 106,511	\$ -	\$ -	\$ 106,511
Pooled separate accounts	756,302	-	-	756,302
Registered investment company accounts	15,856,987	-	-	15,856,987
Insurance company general accounts	-	-	2,755,225	2,755,225
Total investments at fair value	<u>\$ 16,719,800</u>	<u>\$ -</u>	<u>\$ 2,755,225</u>	<u>\$ 19,475,025</u>

The Lamplighter School Defined Contribution Retirement Plan
NOTES TO FINANCIAL STATEMENTS

3. FAIR VALUE MEASUREMENTS (Continued)

The changes in Level 3 assets measured at fair value on a recurring basis are summarized as follows:

Balance at August 31, 2021	\$ 2,755,225
Interest and dividends	20,347
Gains and losses	87,027
Purchases	402,703
Sales and settlements	<u>(359,334)</u>
Balance at August 31, 2022	<u>\$ 2,905,968</u>

Gains and losses (realized and unrealized) for the year ended August 31, 2022, are reported in net appreciation in fair value of investments in the statement of changes in net assets available for benefits.

Quantitative information about significant unobservable inputs used in level 3 fair value measurements:

	Fair Value	Valuation Technique	Significant Unobservable Inputs	Range of Significant Input Values
TIAA Traditional Annuity -	\$ 2,905,968	Discounted	Risk-adjusted	2.75% - 3.90%
Non-fully benefit responsive	(2022)	cash flow	discount rate	(2022)
	\$ 2,755,225		applied	2.50% - 4.40%
	(2021)	Theoretical transfer (Exit value)		(2021)

Following is a description of the valuation methodologies used for assets measured at other than fair value:

Investments in the fully benefit responsive Traditional Annuity and the Stable Value Annuity are reported at contract value, as reported to the Plan by TIAA-CREF. As these investments are contract-based, observable prices for identical or similar investments do not exist. The contract value equals the accumulated cash contributions and interest credited to the contract, less any withdrawals. Liquidity restrictions apply to certain types of contracts that could impact the value realized upon exiting the contract.

4. REPORTABLE TRANSACTIONS

During the years ended August 31, 2022 and 2021, there were no reportable transactions, no investments both acquired and disposed of within the Plan year, no loans or leases in default or uncollectible or non-exempt transactions with parties-in-interest, which would require presentation under the DOL's Rules and Regulations.

5. INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

The Plan Administrator has elected the method of annual reporting compliance permitted by Section 2520.103-8 of the United States Department of Labor ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Custodian has certified that the following data included in the accompanying financial statements and supplemental schedules is complete and accurate:

	August 31,	
	2022	2021
Money market funds	\$ 366,852	\$ 106,511
Pooled separate accounts	856,870	756,302
Registered investment company accounts	13,015,539	15,856,987
Insurance company general accounts	4,516,524	4,611,536
Notes receivable from participants	<u>57,895</u>	<u>53,983</u>
	<u>\$ 18,813,680</u>	<u>\$ 21,331,336</u>

The Lamplighter School Defined Contribution Retirement Plan
NOTES TO FINANCIAL STATEMENTS

5. INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN (Continued)

	Year Ended August 31, 2022
Investment income:	
Net appreciation in fair value of investments	\$ (2,512,946)
Interest and dividends	179,458
	<u>\$ (2,333,488)</u>

6. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by the Custodian; therefore, these transactions qualify as party-in-interest transactions. Purchases and sales of these accounts and the underlying investments comprising these accounts are open market transactions at fair market value. Such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Organization has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA and the IRC. In the event of Plan termination, Participants will become 100% vested in their accounts.

8. TAX STATUS

The Organization has adopted the TIAA ERISA 403(b) Volume Submitter Plan (Basic Plan Document No. 20 and the Adoption Agreement together comprise the Volume Submitter Plan) which is intended to conform and qualify under Section 403(b) of the IRC. The Internal Revenue Service ("IRS") has issued an advisory letter dated August 7, 2017, stating that the plan is acceptable under Section 403(b) of the IRC for use by eligible employers for the benefit of their employees. The Organization is relying on the advisory letter that the Plan meets the qualification requirements of the IRC. Although the Plan has been amended since receiving the advisory letter, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of August 31, 2022 and 2021 there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2019.

9. RISKS AND UNCERTAINTIES

The Plan provides for investments in various investment securities with different investment strategies, which, in general, are exposed to various risks, such as interest rate, credit, foreign investment, active management, and overall market volatility risks. Market risks include global events, which could impact the value of investment securities, such as a pandemic or international conflict. The Plan attempts to limit these risks by authorizing and offering participants a broad range of investment options that are invested in high quality securities or are offered and administered by reputable and known investment companies. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits. The Plan's exposure to a concentration of risk is limited by the diversification of investments across multiple investment fund options. Additionally, the investments within each investment fund option are further diversified into varied financial instruments.

Market conditions have resulted in an unusually high degree of volatility and increased the risks and may affect the short-term liquidity associated with certain investments held by the Plan which could impact the value of investments after the date of these financial statements. Because the values of individual investments fluctuate with market conditions, the amount of gains or losses that will be recognized in subsequent periods, if any, cannot be determined.

The Lamplighter School Defined Contribution Retirement Plan
NOTES TO FINANCIAL STATEMENTS

10. CHANGES IN PLAN OPERATION

Effective January 1, 2020, certain administrative defaults for the Plan were updated to be in accordance with final regulations of the Setting Every Community Up for Retirement Enhancement (“SECURE”) Act of 2019. These changes included altering the age at which required minimum distributions must begin for participants. If a participant reached the age of 70 ½ prior to 2020, then the prior rule of age 70 ½ applies. If a participant reaches the age of 70 ½ during 2020 or later, that participant must now take his or her first required minimum distribution after reaching the age of 72. Formal amendments to the Plan document to reflect these operational changes will be executed prior to the deadline set forth by the SECURE Act, which is December 31, 2022, for calendar year-end plans. On August 3, 2022, the IRS announced in Notice 2022-33 that it is extending the deadline for amending a retirement plan to reflect the provisions of the SECURE Act. The extended deadline under this notice is December 31, 2025.

On March 27, 2020, in response to COVID-19, Congress passed into law the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”). The CARES Act provides several relief provisions temporarily available to qualified retirement plans and their participants which includes a penalty free coronavirus-related distribution for qualifying individuals, increased loan limits and up to a one-year deferral of loan repayments for qualifying individuals, and a waiver for minimum required distributions otherwise required to be made in the 2020 calendar year. For purposes of receiving a coronavirus-related distribution or loan, a “qualifying individual” is defined as an individual who is diagnosed with COVID-19, whose spouse or dependent is diagnosed with COVID-19, or who, as a result of COVID-19, experiences adverse financial consequences as a result of being quarantined, furloughed or laid off, having work hours reduced, being unable to work due to lack of child care, or other factors as determined by the Secretary of the Treasury. Plan management has evaluated the optional provisions of the CARES Act and has implemented the following provisions: (1) increased penalty-free distribution limits of up to \$100,000 for qualifying coronavirus reasons; (2) waiver of the 10% excise tax on early distributions and 20% mandatory withholdings for distributions made for qualifying coronavirus reasons; (3) repayment policy of three years for all qualified distributions without being subject to retirement plan contribution limits. Formal amendments to the Plan document for these changes in Plan operations will be executed prior to the deadline set forth by the CARES Act, which is December 31, 2022, for calendar year-end plans. On August 3, 2022, the IRS announced in Notice 2022-33 that it is extending the deadline for amending a retirement plan to reflect the provisions of Section 2203 of the CARES Act, which includes a temporary waiver of minimum required distributions for certain retirement plans and accounts. The extended deadline under this notice is December 31, 2025, for calendar year-end plans. On September 26, 2022, the IRS announced in Notice 2022-45 that it is extending the deadline for amending a retirement plan to reflect the provisions of Section 2202 of the CARES Act, which includes coronavirus-related distributions and changes in loan limits and repayment requirements. The extended deadline under this notice is also December 31, 2025, for calendar year-end plans.

11. PROHIBITED TRANSACTIONS

During the year ended August 31, 2021 the Plan inadvertently failed to deposit \$126 of participant elective deferrals. The DOL considers the following to be prohibited transactions. This amount will be corrected by Plan management, with lost earnings, as soon administratively feasible. Plan management is required to complete the noted corrections no later than August 31, 2023.

During the year ended August 31, 2022, the Plan noted an operational error in the determination of plan compensation that resulted in the under calculation of participant elective deferrals and employer matching contributions of \$1,758 and \$1,152, respectively, related to this error. Plan management is required to complete the noted corrections no later than August 31, 2024.

12. SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 28, 2023, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

The Lamplighter School Defined Contribution Retirement Plan
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Form 5500, Schedule H, Line 4i
EIN 75-6059993
Plan Number: 001
August 31, 2022

(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
MONEY MARKET FUNDS				
*	College Retirement Equities Fund	Money Market Fund	**	\$ 351,899
*	Teachers Insurance and Annuity Association - College Retirement Equities Fund	Money Market Fund	**	<u>14,953</u> <u>366,852</u>
POOLED SEPARATE ACCOUNTS				
*	Teachers Insurance and Annuity Association	Real Estate Account	**	856,870
REGISTERED INVESTMENT COMPANY ACCOUNTS				
*	College Retirement Equities Fund	Core Bond Fund	**	473,982
*	College Retirement Equities Fund	Equity Index Fund	**	488,413
*	College Retirement Equities Fund	Global Equities Fund	**	1,173,944
*	College Retirement Equities Fund	Growth Fund	**	1,494,645
*	College Retirement Equities Fund	Inflation-Linked Bond Fund	**	165,053
*	College Retirement Equities Fund	Social Choice Fund	**	392,715
*	College Retirement Equities Fund	Stock Fund	**	2,217,085
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Bond Plus Fund	**	172,926
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Equity Index Fund	**	2,635
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Growth and Income Fund	**	204,561
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access International Equity Fund	**	236,246
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Large Cap Growth Fund	**	4,795
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Large Cap Value Fund	**	191,894
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Lifecycle 2010 Fund	**	17,208
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Lifecycle 2015 Fund	**	2,752
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Lifecycle 2020 Fund	**	58,692
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Lifecycle 2025 Fund	**	164,184
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Lifecycle 2030 Fund	**	8,003
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Lifecycle 2035 Fund	**	118,180
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Lifecycle 2040 Fund	**	163,913
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Lifecycle 2045 Fund	**	25,108
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Lifecycle 2050 Fund	**	111,947

See report of independent certified public accountants.

The Lamplighter School Defined Contribution Retirement Plan
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Form 5500, Schedule H, Line 4i
EIN 75-6059993
Plan Number: 001
August 31, 2022

(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
REGISTERED INVESTMENT COMPANY ACCOUNTS (Continued)				
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Lifecycle 2055 Fund	**	\$ 163
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Mid Cap Growth Fund	**	58,013
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Mid Cap Value Fund	**	178,505
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Real Estate Securities Fund	**	88,515
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Small Cap Blend Index Fund	**	76,848
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Social Choice Equity Fund	**	63,190
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Access Quant Small Cap Equity Fund	**	174,158
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	American Europacific Growth Fund	**	42,513
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	American Growth Fund of America Fund	**	102,322
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	American Washington Mutual Investors Fund	**	68,774
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	JPMorgan US Research Enhanced Equity Fund	**	18,851
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Large Cap Growth Index Fund	**	5,352
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Large Cap Value Index Fund	**	120,279
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	International Equity Index Fund	**	259,255
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Lifecycle Index 2020 Fund	**	130,749
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Lifecycle Index 2025 Fund	**	355,534
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Lifecycle Index 2030 Fund	**	354,249
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Lifecycle Index 2035 Fund	**	382,313
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Lifecycle Index 2040 Fund	**	359,515
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Lifecycle Index 2045 Fund	**	359,905

See report of independent certified public accountants.

The Lamplighter School Defined Contribution Retirement Plan
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Form 5500, Schedule H, Line 4i
EIN 75-6059993
Plan Number: 001
August 31, 2022

(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
REGISTERED INVESTMENT COMPANY ACCOUNTS (Continued)				
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Lifecycle Index 2050 Fund	**	\$ 338,559
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Lifecycle Index 2055 Fund	**	171,912
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Lifecycle Index 2060 Fund	**	93,654
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Metropolitan West Total Bond Return Fund	**	72,221
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Vanguard Balanced Index Fund	**	111,365
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Vanguard Inflation-Protected Securities Fund	**	60,579
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Vanguard Total Bond Market Index Fund	**	44,022
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Vanguard Real Estate Index Fund	**	99,360
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Vanguard Mid-cap Index Fund	**	110,259
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Vanguard Small-cap Index Fund	**	139,554
*	Teachers Insurance and Annuity Association - College Retirement Equities fund	Vanguard 500 Index Fund	**	686,170
				<u>13,015,539</u>
INSURANCE COMPANY GENERAL ACCOUNTS				
*	Teachers Insurance and Annuity Association	TIAA Traditional Benefit Responsive Annuity	**	1,532,747
*	Teachers Insurance and Annuity Association	TIAA Traditional Benefit Responsive Annuity II	**	12,972
*	Teachers Insurance and Annuity Association	TIAA Traditional Non-Benefit Responsive Annuity	**	2,677,480
*	Teachers Insurance and Annuity Association	TIAA Traditional Non-Benefit Responsive Annuity II	**	228,488
*	Teachers Insurance and Annuity Association	Plan Loan Default Fund	**	13,900
*	Teachers Insurance and Annuity Association	TIAA Stable Value Separate Account	**	50,937
				<u>4,516,524</u>
NOTES RECEIVABLE FROM PARTICIPANTS				
*	Participant Loans	Interest rate of 4.25%, maturing through January, 2031	\$ -	57,895
				<u>\$ 18,813,680</u>

* Indicates each identified entity known to be a party-in-interest

** Cost information is omitted when reporting investments that are participant directed

See report of independent certified public accountants.

The Lamplighter School Defined Contribution Retirement Plan
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
Form 5500, Schedule H, Line 4a
EIN 75-6059993
Plan Number: 001
Year Ended August 31, 2022

Plan Year	Participant Contributions Transferred Late to Plan	<u>Total that Constitute Nonexempt Prohibited Transactions</u>			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2021	\$ 126	\$ 126	\$ - *	\$ -	\$ -
	<u>\$ 126</u>	<u>\$ 126</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* - Represents delinquent participant elective deferral contributions that were deposited in trust later than the applicable ERISA timely deposit deadline.

