

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 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 04/01/2022 and ending 03/31/2023	
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 NP DODGE COMPANY 401(K) RETIREMENT PLAN AND TRUST
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 09/15/1952
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) N.P. DODGE COMPANY 8701 W. DODGE ROAD SUITE 300 OMAHA, NE 68114-3429
2b	Employer Identification Number (EIN) 47-0144420
2c	Plan Sponsor's telephone number 402-397-4900
2d	Business code (see instructions) 531390

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.	10/16/2023	MIKE SIWA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2023	MIKE SIWA
	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

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:		4b EIN	
a Sponsor's name		4d PN	
c Plan Name			
5 Total number of participants at the beginning of the plan year		5	683
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)	548
a(2) Total number of active participants at the end of the plan year		6a(2)	556
b Retired or separated participants receiving benefits		6b	1
c Other retired or separated participants entitled to future benefits.....		6c	135
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	692
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	4
f Total. Add lines 6d and 6e		6f	696
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g	680
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	33
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: 2E 2F 2G 2J 2K 2S 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)	
(1) ☒ Insurance		(1) ☒ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts		(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust		(3) ☒ Trust	
(4) ☐ General assets of the sponsor		(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		b General Schedules	
(1) ☒ R (Retirement Plan Information)		(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(3) ☒ 1 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 2022 Form M-1 annual report. If the plan was not required to file the 2022 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 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 04/01/2022 and ending 03/31/2023		
A Name of plan NP DODGE COMPANY 401(K) RETIREMENT PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 N.P. DODGE COMPANY	D Employer Identification Number (EIN) 47-0144420	

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 PRINCIPAL LIFE INSURANCE COMPANY

(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
42-0127290	61271	320876	696	04/01/2022	03/31/2023

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
0	0

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	0
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	6823519

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.....**6d**

Specify nature of costs ▶

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****c** Additions: (1) Contributions deposited during the year**7c(1)**

(2) Dividends and credits.....

7c(2)

(3) Interest credited during the year.....

7c(3)

(4) Transferred from separate account.....

7c(4)

(5) Other (specify below)

7c(5)

▶

(6) Total additions.....

7c(6)**d** Total of balance and additions (add lines **7b** and **7c(6)**)**7d****e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

(2) Administration charge made by carrier.....

7e(2)

(3) Transferred to separate account.....

7e(3)

(4) Other (specify below)

7e(4)

▶

(5) Total deductions.....

7e(5)**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f****0**

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)	
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)	
(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)	
(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.	10b	

Specify nature of costs.

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
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 04/01/2022 and ending 03/31/2023		
A Name of plan NP DODGE COMPANY 401(K) RETIREMENT PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 N.P. DODGE COMPANY	D Employer Identification Number (EIN) 47-0144420	

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
PRINCIPAL LIFE INSURANCE COMPANY
42-0127290

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

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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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
13 37 50 64	CONTRACT ADMINISTRATOR	92245	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

MASIMORE MAGNUSON & ASSO

47-0804904

(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?
10 50	ACCOUNTANT	15875	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HIGHTOWER ADVISORS, LLC

36-4500709

(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 99	INVESTMENT ADVISORY	0	Yes ☒ No ☐	Yes ☐ No ☒	32178	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
HIGHTOWER ADVISORS, LLC	27 99	32178
(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.	
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	INVESTMENT ADVISORY (PLAN)	
(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 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 04/01/2022 and ending 03/31/2023		
A Name of plan NP DODGE COMPANY 401(K) RETIREMENT PLAN AND TRUST	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 N.P. DODGE COMPANY		
D Employer Identification Number (EIN) 47-0144420		
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: PRIN MIDCAP GROWTH SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-021	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 274
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP VALUE I SA-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-043	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16576
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-028	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 130436
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP GROWTH I SA-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-066	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3812026
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYBR 2010 CIT Z		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 90720
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYBR 2015 CIT Z		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-002	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4034
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYBR 2020 CIT Z		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-003	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2769527

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYBR 2025 CIT Z		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-004	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 48519
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYBR 2030 CIT Z		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-005	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2567468
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYBR 2035 CIT Z		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-006	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 83343
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYBR 2040 CIT Z		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-007	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2531515
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYBR 2045 CIT Z		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-008	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 165769
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYBR 2050 CIT Z		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-009	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2032444
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYBR 2055 CIT Z		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-010	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 83405
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HYBR INC CIT Z		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 26-6447574-011	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 125866
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CORE FIX INC SEP ACCT-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-118	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1688037
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN EQUITY INCOME SA-Z		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-120	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1160185

a Name of MTIA, CCT, PSA, or 103-12 IE: **PRINCIPAL DIV REAL ASSET SA-Z**

b Name of sponsor of entity listed in (a): **PRINCIPAL LIFE INSURANCE COMPANY**

c EIN-PN 42-0127290-123	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15986
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a Name of MTIA, CCT, PSA, or 103-12 IE: **PRIN LIFETIME HYBR 2060 CIT Z**

b Name of sponsor of entity listed in (a): **PRINCIPAL GLOBAL INVESTORS TRUST CO**

c EIN-PN 26-6447574-012	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 377482
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a Name of MTIA, CCT, PSA, or 103-12 IE: **PRINCIPAL STABLE VALUE Z FUND**

b Name of sponsor of entity listed in (a): **PRINCIPAL GLOBAL INVESTORS TRUST CO**

c EIN-PN 93-6274328-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3075088
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a Name of MTIA, CCT, PSA, or 103-12 IE: **PRIN LIFETIME HYBR 2065 CIT Z**

b Name of sponsor of entity listed in (a): **PRINCIPAL GLOBAL INVESTORS TRUST CO**

c EIN-PN 26-6447574-013	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 50927
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a Name of MTIA, CCT, PSA, or 103-12 IE: **GALLIARD STABLE RETURN PN35**

b Name of sponsor of entity listed in (a): **SEI TRUST COMPANY**

c EIN-PN 52-2251296-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: **PRIN/BR S&P MID INDEX CIT N35**

b Name of sponsor of entity listed in (a): **SEI TRUST COMPANY**

c EIN-PN 52-2265235-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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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)
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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)
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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)
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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)
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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 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>04/01/2022</u> and ending <u>03/31/2023</u>		
A Name of plan <u>NP DODGE COMPANY 401(K) RETIREMENT PLAN AND TRUST</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>N.P. DODGE COMPANY</u>		D Employer Identification Number (EIN) <u>47-0144420</u>

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)		22650
(2) Participant contributions.....	1b(2)		74809
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(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)	200338	177246
(9) Value of interest in common/collective trusts.....	1c(9)	4117132	14006106
(10) Value of interest in pooled separate accounts	1c(10)		6823519
(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)	26233525	8679896
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	30550995	29784226

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	30550995	29784226
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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)	485515	
(B) Participants	2a(1)(B)	2265398	
(C) Others (including rollovers)	2a(1)(C)	259248	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3010161
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)	9369	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		9369
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	110234	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		110234
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(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)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		92302
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		191031
(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)		-2218354
c Other income	2c		39419
d Total income. Add all income amounts in column (b) and enter total	2d		1234162
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1870723	
(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)		1870723
f Corrective distributions (see instructions)	2f		22088
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	15875	
(2) Contract administrator fees	2i(2)	92245	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		108120
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2000931
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-766769
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: MASIMORE MAGNUSON & ASSOCIATES P.C.

(2) EIN: 47-0804904

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		20227

	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 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 04/01/2022 and ending 03/31/2023		
A Name of plan NP DODGE COMPANY 401(K) RETIREMENT PLAN AND TRUST		B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 N.P. DODGE COMPANY		D Employer Identification Number (EIN) 47-0144420
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): 42-0127290		
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) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:	14a		
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).....		14b	
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)			14c
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)			
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:	15a		
a The corresponding number for the plan year immediately preceding the current plan year.....		15b	
b The corresponding number for the second preceding plan year.....			
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:	16a		
a Enter the number of employers who withdrew during the preceding plan year		16b	
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.....			
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 _____

**N.P. Dodge Company 401(k)
Retirement Plan and Trust**

**Financial Statements
as of and for the years ended March 31, 2023 and 2022,
Supplemental Schedules as of March 31, 2023
and Independent Auditor's Reports**

N.P. DODGE COMPANY 401(k) RETIREMENT PLAN AND TRUST

TABLE OF CONTENTS

	Pages
INDEPENDENT AUDITOR'S REPORT	1-4
STATEMENTS OF THE NET ASSETS AVAILABLE FOR BENEFITS AS OF MARCH 31, 2023 AND 2022	5
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDING MARCH 31, 2023	6
NOTES TO THE FINANCIAL STATEMENTS	7-15
SUPPLEMENTAL SCHEDULES AS OF MARCH 31, 2023:	
Form 5500, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)	16
Form 5500, Schedule H, Line 4A - Schedule of Delinquent Participant Contributions	17

All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

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INDEPENDENT AUDITOR'S REPORT

To the Trustee and Participants of
N.P. Dodge Company 401(k)
Retirement Plan and Trust

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

We have performed audits of the financial statements of N.P. Dodge Company 401(k) Retirement Plan and Trust (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 statements of net assets available for benefits as of March 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended March 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits for N.P. Dodge Company 401(k) Retirement Plan and Trust's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of March 31, 2023 and 2022 and for the year ending March 31, 2023, stating that the certified investment information, as described in Note G to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of N.P. Dodge Company 401(k) Retirement Plan and Trust and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about N.P. Dodge Company 401(k) Retirement Plan and Trust'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.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of N.P. Dodge Company 401(k) Retirement Plan and Trust'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 N.P. Dodge Company 401(k) Retirement Plan and Trust's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matter—Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule of Assets (Held at End of Plan Year) as of March 31, 2023 and Schedule of Delinquent Participant Contributions as of March 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Omaha, Nebraska
October 13, 2023

Masvine, Meyerson & Associates, P.C.

N.P. DODGE COMPANY 401(k) RETIREMENT PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS MARCH 31, 2023 AND 2022

ASSETS	2023	2022
Investments:		
Participant-directed investments, at fair value	\$ 29,509,521	\$ 30,350,656
Receivables:		
Employer contribution receivable	22,650	-
Employee contribution receivable	74,809	-
Notes receivable from participants	177,246	200,338
TOTAL ASSETS	29,784,226	30,550,994
LIABILITIES		
Accrued expenses	14,820	20,835
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 29,769,406</u>	<u>\$ 30,530,159</u>

N.P. DODGE COMPANY 401(k) RETIREMENT PLAN AND TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEAR ENDED MARCH 31, 2023

	2023
ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Contributions:	
Employee	\$ 2,265,399
Employer	485,515
Rollover	259,248
Total contributions	<u>3,010,162</u>
Investment income(loss):	
Dividend income	110,234
Interest income on notes receivable	9,369
Net appreciation(depreciation) in fair value of investments	(1,935,021)
Other income	39,419
Total investment income(loss)	<u>(1,775,999)</u>
Total additions	<u>1,234,163</u>
DEDUCTIONS:	
Distributions paid to participants	<u>1,892,811</u>
Total deductions	<u>1,892,811</u>
OTHER:	
Administrative fees, and other	<u>102,105</u>
Total other	<u>102,105</u>
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	(760,753)
NET ASSETS AVAILABLE FOR BENEFITS,	
Beginning of year	<u>30,530,159</u>
NET ASSETS AVAILABLE FOR BENEFITS,	
End of year	<u><u>\$ 29,769,406</u></u>

N.P. DODGE COMPANY 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

A. DESCRIPTION OF THE PLAN

The following description of the N.P. Dodge Company 401(k) Retirement Plan and Trust (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 was established effective September 15, 1952, and is a defined contribution plan covering all employees of N.P. Dodge Company (the "Company") which includes the following companies who have completed 30 days of service, excluding leased or reclassified employees.

N.P. Dodge Company
N.P. Dodge Real Estate Sales, Inc.
NEI Global Relocation Company
N.P. Dodge Land Development, Inc.
Omaha Title & Escrow, Inc.
Dodge Development, Inc.
Dodge Land Company
N.P. Dodge Investments, Inc.
N.P. Dodge Building Company
TitleCore National, LLC
Dodge Partners Insurance

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

On September 1, 2021, the Plan was restated to the Principal Prototype Plan Agreement. The only significant change to the terms of the Plan under this restatement is the addition of the option for participants to make Roth elective deferral contributions to the plan. Previously the Plan only allowed participants to make pretax deferrals and Cash or Deferral Arrangement (CODA) contributions to the Plan.

Effective as of June 1, 2022, the Plan signed the Principal Adoption Amendment 1 which included the following significant changes to the Plan provisions.

- Eligibility requirements changed from 3 months of service to 30 days of service for employee contributions and from 1 year to 30 days of service for employer contributions.
- Employer matching contributions changed from matching 50 percent of the employee contribution on their first 2 percent of employee compensation to matching 50 percent of the employee contribution on their first 5 percent of employee compensation.
- The Automatic Contribution Arrangement (ACA) provisions to automatic deferral rate changed from 2 percent to 3 percent which will increase by 1 percent yearly up to 5 percent.

Plan Administration

The Company serves as the Plan Administrator.

N.P. DODGE COMPANY 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

A. DESCRIPTION OF THE PLAN (Continued)

Contributions

Participants may elect to reduce their compensation by a specific percentage and have that amount contributed to the Plan on a pre-tax basis as an elective deferral. As of September 1, 2021, participants also have the option to make Roth elective contributions to the Plan. The participant's total deferrals in the taxable year are subject to certain Internal Revenue Code ("IRC") limitations.

The Plan allows for Company match contributions of eligible participants. Prior to June 1, 2022, the Company match contribution was an amount equal to 50 percent of the employee contribution on the first 2 percent of the employee compensation. Starting June 1, 2022, the Plan changed the employer match contribution to 50 percent of the first 5 percent of employee compensation.

The Plan includes an Automatic Contribution Arrangement (ACA) to the Plan. Prior to June 1, 2022, under the ACA provisions of the Plan, eligible employees were automatically enrolled to defer two percent of their eligible compensation, unless the employee chooses a different percentage or declines to participate by electing 0 percent. Starting June 1, 2022, the Plan changed the ACA provisions to increase the automatic deferral rate from 2 percent to 3 percent which will increase by 1 percent yearly up to 5 percent.

The Plan also includes a Cash or Deferral Arrangement (CODA) that allows eligible employees to make a cash or deferred election to their retirement account (before the taxable benefit is currently available to him/her) for contributions in a plan intended to satisfy IRC 401(a). For the Plan year ending March 31, 2023, employees were eligible for CODA provided they worked 1,500 hours during the Plan year and they were actively employed on the date of distribution.

Participant Accounts

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contribution and allocations of (a) the Company's discretionary nonelective contribution, if any, (b) Plan earnings and (c) forfeitures of terminated participant's nonvested amounts and charged with withdrawals, administrative expenses, and an allocation of Plan losses. Discretionary nonelective contributions made by the Company and forfeitures of nonvested accounts are allocated annually on a pro-rata basis to all participants based on compensation, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested balance.

Investments

Participants direct all employee and employer contributions in one percent increments into the various investment options. Participants may change their investment options daily through their online access at the Principal website.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings (losses) thereon. Vesting in the remainder of their account is based on years of continuous service. Vesting starts at 20% after two years of service and increases by 20% each year until the participant completes six years of service.

N.P. DODGE COMPANY 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

A. DESCRIPTION OF THE PLAN (Continued)

Payment of Benefits

Following a participant's retirement, disability, death or termination of employment, distribution of the participant's vested benefit will commence. A participant may elect to receive either (a) a lump sum amount equal to the value of his or her account or (b) periodic installments over a period not to exceed the participant's life expectancy or the combined life expectancy of the participant and his or her beneficiary or (c) a combination of (a) and (b). Benefit payments are recorded upon distribution.

Custodian

Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company is the trustee and custodian of the Plan.

Forfeitures

The non-vested portion of Company contributions may be forfeited upon termination of participants' employment prior to length of service requirements.

Forfeitures may be used to pay Plan expenses or allocated as an additional discretionary nonelective contribution to eligible Plan participants. At March 31, 2023 and 2022, forfeited nonvested accounts totaled \$6,596 and \$22,841, respectively. Forfeitures of \$27,675 were used to pay employer contributions and other on the statement of changes in net assets available for benefits for the year ended March 31, 2023.

B. SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires Plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments held by the Plan are presented at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transition between market participants at the measurement date. See Note D for further discussion of Plan investments and fair value methodologies.

N.P. DODGE COMPANY 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

B. SUMMARY OF ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition (Continued)

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation(depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Administrative Fees, and Other

The expenses incurred by the Plan are paid from the Plan assets except for those which the Company agrees to pay. Administrative expenses may be reduced by forfeitures.

Excess Contributions

The Plan is required to return contributions received during the Plan year in excess of IRC limits.

C. NOTES RECEIVABLE FROM PARTICIPANTS

Participants are allowed to borrow from the Plan amounts not to exceed the lesser of 50 percent of the participant's vested account balance or \$50,000. The minimum receivable allowed is \$1,000. No more than one receivable may be outstanding at any given time for each participant. The loans are secured by the balance in the participant's account. A promissory note signed by the participant will serve as evidence of the terms of the loan and each loan will provide a fixed rate of interest of one percent above the prime rate of interest. Principal and interest is paid ratably through payroll deductions. Notes receivable are reported at their unpaid principal balances plus any accrued but unpaid interest.

D. FAIR VALUE MEASUREMENTS

ASC Topic 820, Fair Value Measurements and Disclosures, establishes a framework for measuring fair value and expands disclosures about fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (i.e., an exit price).

ASC Topic 820 includes 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 and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 - Valuation is based on quoted prices in active markets for identical securities.

Level 2 - Valuation is based upon other significant observable inputs.

Level 3 - Valuation is based upon significant unobservable inputs (i.e., supported by little or no market activity). Level 3 inputs include the Company's own assumption about the assumptions that market participants would use in pricing the securities (including assumptions about risk).

N.P. DODGE COMPANY 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

D. FAIR VALUE MEASUREMENTS (Continued)

The level in the fair value hierarchy within which the fair value measurement is classified is determined based on the lowest level input that is significant to the fair value measure in its entirety.

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual Funds/Registered Investments - The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

Pooled Separate Accounts - The Pooled Separate Account net asset values are calculated daily in a manner consistent with generally accepted accounting principles (GAAP) in accordance with investment company measurement principles and available on the Principal website.

Common/Collective Funds- The Common/Collective Funds are valued at net asset value which is based on the latest quoted market price of the investments held within the fund.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets carried at fair value as of March 31, 2023 and 2022.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
March 31, 2023				
Mutual Funds/Registered Investments				
Equity	\$ 8,453,780	\$ -	\$ -	\$ 8,453,780
Government bond	213,932	-	-	213,932
Fixed income	12,184	-	-	12,184
Pooled Separate Accounts	6,823,518	-	-	6,823,518
Common/Collective Funds				
Stable return	3,075,088	-	-	3,075,088
Collective investment trusts	10,931,019	-	-	10,931,019
Total	<u>\$ 29,509,521</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,509,521</u>
March 31, 2022				
Mutual Funds/Registered Investments				
Equity	\$ 13,418,199	\$ -	\$ -	\$ 13,418,199
Government bond	251,497	-	-	251,497
Fixed income	1,699,860	-	-	1,699,860
Balanced	10,863,968	-	-	10,863,968
Common/Collective Funds				
Stable return	-	2,695,135	-	2,695,135
Index	-	1,421,997	-	1,421,997
Total	<u>\$ 26,233,524</u>	<u>\$ 4,117,132</u>	<u>\$ -</u>	<u>\$ 30,350,656</u>

During the Plan year ending March 31, 2023 the investments offered by the Plan changed, therefore, the categories listed above contain different investments as compared to the prior year.

E. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, participants would become fully vested in their accounts.

N.P. DODGE COMPANY 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

F. INCOME TAX STATUS

Prior to September 1, 2021, the Plan adopted the Wells Fargo Bank N.A. Prototype Non-Standardized Profit Sharing Plan with CODA. In a letter dated March 31, 2008, the Internal Revenue Service stated that the form of the Wells Fargo Bank N.A. Prototype Non-Standardized Profit Sharing Plan with CODA is acceptable for use by employers for the benefit of their employees under Internal Revenue Code (IRC) Section 401.

Effective September 1, 2021, the Plan adopted the Principal Life Insurance Company Prototype Non-Standardized Profit Sharing Plan with CODA. In a letter dated March 31, 2014, the Internal Revenue Service stated that the form of the Principal Life Insurance Company Prototype Non-Standardized Profit Sharing Plan with CODA is acceptable for use by employers for the benefit of their employees under Internal Revenue Code (IRC) Section 401.

Effective June 1, 2022, the Plan adopted the Principal Life Insurance Company Non-Standardized Pre-Approved Profit Sharing Plan with CODA. In a letter dated June 30, 2020, the Internal Revenue Service stated that the form of the Principal Life Insurance Company Non-Standardized Pre-Approved Profit Sharing Plan with CODA is acceptable for use by employers for the benefit of their employees under Internal Revenue Code (IRC) Section 401.

The plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for the years prior to March 31, 2020.

G. CERTIFIED INVESTMENTS

Certain information related to the investments disclosed in the accompanying financial statements as of March 31, 2023 and 2022 and ERISA-required supplemental schedules, including investments held, net appreciation(depreciation) in fair value of investments, interest, and dividends for the year ended March 31, 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by Delaware Charter Guarantee & Trust d/b/a Principal Trust Company, trustee and the custodian of the Plan.

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified as complete and accurate by Delaware Charter Guarantee & trust d/b/a Principal Trust company.

	<u>2023</u>	<u>2022</u>
Investments	\$ 29,509,521	\$ 30,350,656
Dividend income	110,234	
Interest income on notes receivable	9,369	
Net appreciation(depreciation) in fair value of investments	(1,935,021)	
Other income	39,419	

N.P. DODGE COMPANY 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

H. EXEMPT PARTY-IN-INTEREST TRANSACTIONS

The Plan holds various investments managed by Delaware Charter Guarantee & Trust d/b/a Principal Trust Company. Delaware Charter Guarantee & Trust d/b/a Principal Trust Company is the trustee and custodian of the plan for the year ended March 31, 2023, therefore, these transactions qualify as party-in-interest transactions. The Plan paid administrative fees to Delaware Charter Guarantee & Trust d/b/a Principal Trust Company \$92,245 for the year ending March 31, 2023. \$92,245 of these fees were included in administrative fees, and other on the statement of changes in net assets available for benefits.

The Plan is audited by Masimore, Magnuson, and Associates, P.C., therefore, these transactions qualify as party-in-interest transactions. The Plan paid/accrued accounting fees to Masimore, Magnuson, and Associates, P.C. of \$30,695 during the year ending March 31, 2023. (\$20,835 of this amount was accrued for the year ending March 31, 2022) and \$9,860 was included in administrative fees, and other on the statement of changes in net assets available for benefits.

The Plan has contracted with Hightower Advisors, LLC for investment advisory services, therefore, these transactions qualify as party-in-interest transactions. The Plan paid advisor fees to Hightower Advisors, LLC of \$32,178 during the year ending March 31, 2023. \$32,178 of these fees were netted against net depreciation in fair value of investments on the statement of changes in net assets available for benefits.

This party-in-interest transaction is exempt from the prohibited transactions rules under ERISA.

I. RISKS AND UNCERTAINTIES

The Plan utilizes various investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and those such changes could materially affect the amounts reported in the financial statements.

The COVID-19 (coronavirus) outbreak continues to prompt global health concerns. Consequently, it is possible that the Plan and the Plan Sponsor could be impacted by the resulting volatility in the economy beyond the financial statement date. Specifically, the Plan could see more hardship benefit payments, decrease in employees or employee contributions, or fluctuations in the market value of the investments.

N.P. DODGE COMPANY 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

J. DELINQUENT PARTICIPANT CONTRIBUTIONS

The following participant contribution was remitted late by the Plan Sponsor for the year ended March 31, 2023.

Payroll Date	Participant Contribution	Date Remitted to the Plan	Date Earnings Remitted
06/25/2021	\$ 30	08/24/2021	**
07/09/2021	30	08/24/2021	**
07/23/2021	30	08/24/2021	**
10/29/2021	120	12/03/2021	**
11/12/2021	120	12/03/2021	**
11/16/2021	120	12/03/2021	**
12/10/2021	120	01/03/2022	**
01/07/2022	393	01/25/2022	**
04/01/2022	3,873	04/11/2022	**
05/27/2022	4,617	06/07/2022	**
06/10/2022	5,384	06/29/2022	**
06/24/2022	5,389	06/30/2022	**
	<u>\$ 20,226</u>		

** The lost earnings on these late payments will be submitted to the Plan as soon as administratively feasible.

K. RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF THE 2022 FORM 5500

The following is a reconciliation of the statements of net assets available for benefits, per the financial statements as of March 31, 2023 and 2022 to Schedule H of the 2022 Form 5500:

	Year End <u>3/31/2023</u>	Year End <u>3/31/2022</u>
Net assets available for plan benefits, per the financial statements	\$ 29,769,406	\$ 30,530,159
Amounts allocated to accrued administrative expenses	14,820	20,835
Rounding	<u>-</u>	<u>1</u>
Net assets available for plan benefits, per Schedule H to the Form 5500	<u>\$ 29,784,226</u>	<u>\$ 30,550,995</u>

N.P. DODGE COMPANY 401(k) RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

K. RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEUDLE H OF THE 2022 FORM 5500 (Continued)

The following is a reconciliation of the statement of changes in net assets available for benefits per the financial statements on March 31, 2023 to Schedule H of the 2022 Form 5500.

Administrative expenses per the financial statements	\$ 102,105
Amounts accrued and expensed in the prior year	20,835
Amounts allocated to accrued administrative expenses	<u>(14,820)</u>
Administrative expenses per Schedule H to the Form 5500	<u><u>\$ 108,120</u></u>

L. SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 13, 2023, which is the date the financial statements were available to be issued.

N.P. DODGE COMPANY 401(k) RETIREMENT PLAN AND TRUST

SUPPLEMENTAL SCHEDULE
FORM 5500, SCHEDULE H, PART IV, LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 47-0144420
Plan number: 001
March 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Mutual Funds/Registered Investments				
	Federated Investment Mgmt.	Federated Hermes Total Return Government Bond R6	**	\$ 213,932
	Lord Abbett & Co, LLC	Lord Abbett Inflation focused R6 Fund	**	12,184
	Fidelity Management & Research	Fidelity 500 Index Fund	**	3,792,920
	American Century Inv. Mgmt.	American Century Small Cap Value R6 Fund	**	15,386
	Dimensional Fund Advisors	DFA US Small Cap Growth Institutional Fund	**	2,057,725
	Fidelity Management & Research	Fidelity Mid Cap Index Fund	**	1,278,335
	Capital Research and Mgmt Co.	American Funds EuroPacific Growth R6 Fund	**	1,286,776
	Fidelity Management & Research	Fidelity International Index Fund	**	18,041
	MFS Investment Management	MFS Research International R6 Fund	**	2,869
	Vanguard Group	Vanguard Developed Markets Index Admiral Fund	**	1,728
	Total Mutual Funds/Registered Investments			8,679,896
Pooled Separate Accounts				
*	Principal Global Investors	Core Fixed Income Separate Account - Z	**	1,688,036
*	Principal Life Insurance Company	Diversified Real Asset Separate Account - Z	**	15,986
*	Principal Global Investors	Equity Income Separate Account - Z	**	1,160,184
	T. Rowe Price/Brown Advisory	LargeCap Growth I Sep Account - Z	**	3,812,026
	LA Capital Mgmt/Victory	MidCap Value I Separate Account - Z	**	16,576
*	Principal Global Investors	MidCap Growth Separate Account - Z	**	274
*	Principal Global Investors	SmallCap S&P 600 Index Separate Account - Z	**	130,436
	Total Pooled Separate Accounts			6,823,518
Common/Collective Fund				
*	Principal Global Investors Trust Co.	Principal Lifetime Hybrid Income CIT Z	**	125,866
*	Principal Global Investors Trust Co.	Principal Lifetime Hybrid 2010 CIT Z	**	90,720
*	Principal Global Investors Trust Co.	Principal Lifetime Hybrid 2015 CIT Z	**	4,034
*	Principal Global Investors Trust Co.	Principal Lifetime Hybrid 2020 CIT Z	**	2,769,527
*	Principal Global Investors Trust Co.	Principal Lifetime Hybrid 2025 CIT Z	**	48,519
*	Principal Global Investors Trust Co.	Principal Lifetime Hybrid 2030 CIT Z	**	2,567,468
*	Principal Global Investors Trust Co.	Principal Lifetime Hybrid 2035 CIT Z	**	83,343
*	Principal Global Investors Trust Co.	Principal Lifetime Hybrid 2040 CIT Z	**	2,531,515
*	Principal Global Investors Trust Co.	Principal Lifetime Hybrid 2045 CIT Z	**	165,769
*	Principal Global Investors Trust Co.	Principal Lifetime Hybrid 2050 CIT Z	**	2,032,444
*	Principal Global Investors Trust Co.	Principal Lifetime Hybrid 2055 CIT Z	**	83,405
*	Principal Global Investors Trust Co.	Principal Lifetime Hybrid 2060 CIT Z	**	377,482
*	Principal Global Investors Trust Co.	Principal Lifetime Hybrid 2065 CIT Z	**	50,927
	Morley Capital Management	Principal Stable Value Z Fund	**	3,075,088
	Total Common/Collective Fund			14,006,107
Other				
*	Employer contributions receivable			22,650
*	Employee contribution receivable			74,809
*	Notes Receivable from Participants	Interest rate 4.25% - 8.00%		177,246
	Total Other			274,705
				\$ 29,784,226

* Represents a party-in-interest

** Cost information is not required for participant-directed investments and therefore is not included.

N.P. DODGE COMPANY 401(k) RETIREMENT PLAN AND TRUST

SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

EIN: 47-0144420
PLAN NUMBER: 001

March 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☐	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Participant Contributions	(A)	\$ 30		
Participant Contributions	(B)	30		
Participant Contributions	(C)	30		
Participant Contributions	(D)	120		
Participant Contributions	(E)	120		
Participant Contributions	(F)	120		
Participant Contributions	(G)	120		
Participant Contributions	(H)	393		
Participant Contributions	(I)	3,873		
Participant Contributions	(J)	4,617		
Participant Contributions	(K)	5,384		
Participant Contributions	(L)	5,389		
		<u>\$ 20,226</u>		

- (A) Participant contributions of \$30 related to the 06/25/21 payroll were deposited late. Corrective action was taken and the amount was submitted on 08/24/21. Lost earnings on this late deposit will be remitted as soon as administratively feasible.
- (B) Participant contributions of \$30 related to the 07/09/21 payroll were deposited late. Corrective action was taken and the amount was submitted on 08/24/21. Lost earnings on this late deposit will be remitted as soon as administratively feasible.
- (C) Participant contributions of \$30 related to the 07/23/21 payroll were deposited late. Corrective action was taken and the amount was submitted on 08/24/21. Lost earnings on this late deposit will be remitted as soon as administratively feasible.
- (D) Participant contributions of \$120 related to the 10/29/21 payroll were deposited late. Corrective action was taken and the amount was submitted on 12/03/21. Lost earnings on this late deposit will be remitted as soon as administratively feasible.
- (E) Participant contributions of \$120 related to the 11/12/21 payroll were deposited late. Corrective action was taken and the amount was submitted on 12/03/21. Lost earnings on this late deposit will be remitted as soon as administratively feasible.
- (F) Participant contributions of \$120 related to the 11/16/21 payroll were deposited late. Corrective action was taken and the amount was submitted on 12/03/21. Lost earnings on this late deposit will be remitted as soon as administratively feasible.
- (G) Participant contributions of \$120 related to the 12/10/21 payroll were deposited late. Corrective action was taken and the amount was submitted on 01/03/22. Lost earnings on this late deposit will be remitted as soon as administratively feasible.
- (H) Participant contributions of \$393 related to the 01/07/22 payroll were deposited late. Corrective action was taken and the amount was submitted on 01/25/22. Lost earnings on this late deposit will be remitted as soon as administratively feasible.
- (I) Participant contributions of \$3,873 related to the 04/01/22 payroll were deposited late. Corrective action was taken and the amount was submitted on 04/11/22. Lost earnings on this late deposit will be remitted as soon as administratively feasible.
- (J) Participant contributions of \$4,617 related to the 05/27/22 payroll were deposited late. Corrective action was taken and the amount was submitted on 06/07/22. Lost earnings on this late deposit will be remitted as soon as administratively feasible.
- (K) Participant contributions of \$5,384 related to the 06/10/22 payroll were deposited late. Corrective action was taken and the amount was submitted on 06/29/22. Lost earnings on this late deposit will be remitted as soon as administratively feasible.
- (L) Participant contributions of \$5,389 related to the 06/24/22 payroll were deposited late. Corrective action was taken and the amount was submitted on 06/30/22. Lost earnings on this late deposit will be remitted as soon as administratively feasible.

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

NP D C 401() R P T

EIN 47 0144420
 PLAN NUMBER 001
 PLAN YEAR 04/01/2022 TO 03/31/2023

(A)	(B) Identity of issuer, 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
	The American Funds	Registered Investment Company AM FDS EUROPACIFIC GRTH R6 FD	\$ 0.00	\$ 1,286,776.31
	American Century Investments	Registered Investment Company AMER CENTURY SML CAP VAL R6 FD	\$ 0.00	\$ 15,385.97
	Dimensional Fund Advisors	Registered Investment Company DFA US SM CAP GROWTH INSTL FD	\$ 0.00	\$ 2,057,725.33
	Federated Securities Corporation	Registered Investment Company FED HRMES TOT RTN GOV BD R6 FD	\$ 0.00	\$ 213,931.90
	Fidelity Investments	Registered Investment Company FIDELITY INTERNATIONAL IDX FD	\$ 0.00	\$ 18,040.66
	Fidelity Investments	Registered Investment Company FIDELITY MID CP INDEX FUND	\$ 0.00	\$ 1,278,335.35
	Fidelity Investments	Registered Investment Company FIDELITY 500 INDEX FUND	\$ 0.00	\$ 3,792,919.82
	Lord Abbett	Registered Investment Company LORD ABBETT INF FOCSD R6 FUND	\$ 0.00	\$ 12,183.63
	MFS Investment Management	Registered Investment Company MFS RESEARCH INTL R6 FUND	\$ 0.00	\$ 2,868.59
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN CORE FIX INC SEP ACCT-Z	\$ 0.00	\$ 1,688,036.52
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN EQUITY INCOME SA-Z	\$ 0.00	\$ 1,160,184.55
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LARGE CAP GROWTH I SA-Z	\$ 0.00	\$ 3,812,026.09
*	Principal Global Investors Trust Co	Common/Collective Trust PRIN LIFETIME HYBR INC CIT Z	\$ 0.00	\$ 125,866.28
*	Principal Global Investors Trust Co	Common/Collective Trust PRIN LIFETIME HYBR 2010 CIT Z	\$ 0.00	\$ 90,719.91
*	Principal Global Investors Trust Co	Common/Collective Trust PRIN LIFETIME HYBR 2015 CIT Z	\$ 0.00	\$ 4,033.86

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

NP D C 401() R P T

EIN 47 0144420
 PLAN NUMBER 001
 PLAN YEAR 04/01/2022 TO 03/31/2023

(A)	(B) Identity of issuer, 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
*	Principal Global Investors Trust Co	Common/Collective Trust PRIN LIFETIME HYBR 2020 CIT Z	\$ 0.00	\$ 2,769,526.73
*	Principal Global Investors Trust Co	Common/Collective Trust PRIN LIFETIME HYBR 2025 CIT Z	\$ 0.00	\$ 48,519.35
*	Principal Global Investors Trust Co	Common/Collective Trust PRIN LIFETIME HYBR 2030 CIT Z	\$ 0.00	\$ 2,567,467.66
*	Principal Global Investors Trust Co	Common/Collective Trust PRIN LIFETIME HYBR 2035 CIT Z	\$ 0.00	\$ 83,342.96
*	Principal Global Investors Trust Co	Common/Collective Trust PRIN LIFETIME HYBR 2040 CIT Z	\$ 0.00	\$ 2,531,514.53
*	Principal Global Investors Trust Co	Common/Collective Trust PRIN LIFETIME HYBR 2045 CIT Z	\$ 0.00	\$ 165,769.16
*	Principal Global Investors Trust Co	Common/Collective Trust PRIN LIFETIME HYBR 2050 CIT Z	\$ 0.00	\$ 2,032,444.28
*	Principal Global Investors Trust Co	Common/Collective Trust PRIN LIFETIME HYBR 2055 CIT Z	\$ 0.00	\$ 83,404.93
*	Principal Global Investors Trust Co	Common/Collective Trust PRIN LIFETIME HYBR 2060 CIT Z	\$ 0.00	\$ 377,482.05
*	Principal Global Investors Trust Co	Common/Collective Trust PRIN LIFETIME HYBR 2065 CIT Z	\$ 0.00	\$ 50,926.75
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN MIDCAP GROWTH SEP ACCT-Z	\$ 0.00	\$ 273.89
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN MIDCAP VALUE I SA-Z	\$ 0.00	\$ 16,575.93
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN SMCAP S&P 600 INDEX SA-Z	\$ 0.00	\$ 130,435.93
*	Principal Life Insurance Company	Pooled Separate Accounts PRINCIPAL DIV REAL ASSET SA-Z	\$ 0.00	\$ 15,986.32
*	Principal Global Investors Trust Co	Common/Collective Trust PRINCIPAL STABLE VALUE Z FUND	\$ 0.00	\$ 3,075,088.00

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

NP D C 401() R P T
EIN 47 0144420
PLAN NUMBER 001
PLAN YEAR 04/01/2022 TO 03/31/2023

(A)	(B) Identity of issuer, 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
	Vanguard Group	Registered Investment Company VANGUARD DEV MKTS INDEX ADM FD	\$ 0.00	\$ 1,728.00
*	Participant Loans	Range of Interest Rates Rates Range From 4.25% To 8.75%	\$ 0.00	\$ 177,246.00

