

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022	
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 SUNSHINE DEVELOPMENT SCHOOL, INC. 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 003
1c	Effective date of plan 01/02/1996
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) SUNSHINE DEVELOPMENT SCHOOL, INC. 80 BROAD STREET, SUITE 1702 NEW YORK, NY 10004
2b	Employer Identification Number (EIN) 11-2807906
2c	Plan Sponsor's telephone number 718-468-9000
2d	Business code (see instructions) 611000

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.	02/20/2024	MR. DAVE CONNELLY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	259
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)	149
a(2) Total number of active participants at the end of the plan year		6a(2)	132
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	138
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	270
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	1
f Total. Add lines 6d and 6e		6f	271
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	253
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	2
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: 2A 2E 2F 2G 2J 2K 2R 2T 3D 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.
For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022		
A Name of plan SUNSHINE DEVELOPMENT SCHOOL, INC. 401(K) PLAN		B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 SUNSHINE DEVELOPMENT SCHOOL, INC.		D Employer Identification Number (EIN) 11-2807906

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
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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)

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

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

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

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

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

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(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:

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022		
A Name of plan SUNSHINE DEVELOPMENT SCHOOL, INC. 401(K) PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 SUNSHINE DEVELOPMENT SCHOOL, INC.	D Employer Identification Number (EIN) 11-2807906	

Part I	Asset and Liability Statement
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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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2705233	3919484
(2) Participant contributions.....	1b(2)	19267	12935
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	666708	652551
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	90450	327224
(9) Value of interest in common/collective trusts.....	1c(9)	1833	2433
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	6765496	5937745
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	10248987	10852372

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
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	10248987	10852372
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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)	2059783	
(B) Participants	2a(1)(B)	364130	
(C) Others (including rollovers).....	2a(1)(C)	0	
(2) Noncash contributions.....	2a(2)	0	2423913
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	599	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	5684	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		6283
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	538384
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	538384	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		538384
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	0
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		48
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-1615704
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		1352924
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	717604	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		717604
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		2307
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	29628	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		29628
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		749539
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		603385
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		0

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: CERINI AND ASSOCIATES, LLP

(2) EIN: 11-3066459

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		1540563

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
---	--	---

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

A Name of plan SUNSHINE DEVELOPMENT SCHOOL, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 SUNSHINE DEVELOPMENT SCHOOL, INC.	D Employer Identification Number (EIN) 11-2807906

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): _____ Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:

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

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

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

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

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

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN

PLAN SPONSOR EIN: 11-2807906

PLAN NUMBER: 003

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN
PLAN SPONSOR EIN: 11-2807906
PLAN NUMBER: 003

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021
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INDEPENDENT AUDITORS' REPORT

To the Trustees of the
Sunshine Developmental School, Inc. 401(k) Plan
Brooklyn, New York

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

We have performed an audit of the financial statements of the Sunshine Developmental School, Inc. 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of June 30, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements ("2022 Financial Statements").

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2022 Financial Statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the 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 and for the year ended June 30, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2022 Financial Statements

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

- The amounts and disclosures in the accompanying 2022 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 ("U.S. GAAP").
- The information in the accompanying 2022 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 on the 2022 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2022 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2022 Financial Statements

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

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

Management is also responsible for maintaining a current plan instrument, including all Plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the 2022 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2022 Financial Statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

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

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

Other Matters

2022 Supplemental Schedules Required by ERISA

The supplemental Schedule H, line 4(i) – Schedule of Assets (Held at End of Year) as of June 30, 2022 and the supplemental Schedule H, line 4(a) – Schedule of Delinquent Participant Contributions for the year ended June 30, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the 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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the 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).

Corin & Associates LLP

Bohemia, New York
November 21, 2023

INDEPENDENT AUDITORS' REPORT



To the Trustees of the
Sunshine Developmental School, Inc. 401(k) Plan
Brooklyn, New York

We were engaged to audit the accompanying statement of net assets available for benefits of the Sunshine Developmental School, Inc. 401(k) Plan (the "Plan"), as of June 30, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the 2021 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statements that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility for the 2021 Financial Statements

Our responsibility is to express an opinion on the 2021 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion on the 2021 Financial Statements

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the Trustee of the Plan, except for comparing such information with the related information included in the financial statement. We have been informed by the plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the Trustee as of June 30, 2021, and for the year then ended, that the information provided to the plan administrator by the Trustee is complete and accurate.

Disclaimer of Opinion on the 2021 Financial Statements

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2021 financial statements. Accordingly, we do not express an opinion on the 2021 financial statements.



Other Matters

Other Matter - 2021 Financial Statements Restated

As discussed in Note 10 to the financial statements, the 2021 financial statements have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

Other Matter – Supplemental Schedules

The supplemental schedule H, line 4(i) – Schedule of Assets (Held At End of Year) as of June 30, 2022 and the supplemental schedule H, line 4a – Schedule of Delinquent Contributions for the year ended June 30, 2022 are required by the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance with DOL Rules and Regulations for 2021 Financial Statements

The form and content of the information included in the 2021 financial statements, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Cerini & Associates LLP

Bohemia, New York
November 21, 2023

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN
PLAN SPONSOR EIN: 11-2807906
PLAN NUMBER: 003

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

JUNE 30,	2022	2021
ASSETS		
Investments, at fair value	\$ 6,592,729	\$ 7,434,037
Receivables:		
Contributions receivable from employer	3,919,484	2,705,233
Contributions receivable from participants	12,935	19,267
Notes receivable from participants	327,224	90,450
Lost earnings receivable.....	5,357	4,904
TOTAL RECEIVABLES	4,265,000	2,819,854
TOTAL ASSETS	\$ 10,857,729	\$ 10,253,891
NET ASSETS AVAILABLE FOR BENEFITS	\$ 10,857,729	\$ 10,253,891

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN**PLAN SPONSOR EIN: 11-2807906****PLAN NUMBER: 003****STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED JUNE 30,****2022****2021****ADDITIONS:**Additions to net assets attributed to:

Investment (loss)/income		
Net (depreciation)/appreciation in fair value of investments.....	\$ (1,615,656)	\$ 1,204,023
Interest and dividends.....	538,983	248,247
NET INVESTMENT (LOSS)/INCOME	(1,076,673)	1,452,270
Participant contributions.....	364,130	378,532
Employer discretionary matching contributions.....	109,783	105,526
Employer discretionary profit sharing contributions.....	1,950,000	900,000
Rollover contributions.....	-	9,426
Interest on notes receivable from participants.....	5,684	6,920
Reimbursement of lost earnings.....	453	563
TOTAL ADDITIONS	1,353,377	2,853,237

DEDUCTIONS:Deductions from net assets attributed to:

Benefits paid to participants.....	719,911	356,308
Administrative expenses.....	29,628	13,193
TOTAL DEDUCTIONS	749,539	369,501
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	603,838	2,483,736
Transfer of assets out of the plan.....	-	(11,035)

NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year.....	10,253,891	7,781,190
End of year.....	\$ 10,857,729	\$ 10,253,891

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN

PLAN SPONSOR EIN: 11-2807906

PLAN NUMBER: 003

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Sunshine Developmental School, Inc. 401(k) Plan (the “Plan”) is presented to assist in understanding the Plan’s financial statements and supplemental schedules. These financial statements, supplemental schedules, and notes are representations of Sunshine Developmental School, Inc.’s (hereinafter, the “employer” or the “Plan Sponsor”) management, who is responsible for the integrity and objectivity of the financial statements. These accounting policies have been consistently applied in the preparation of the financial statements and supplemental schedules.

Basis of Accounting: The financial statements of the Plan have been prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition: Investments in mutual funds are reported at fair value. Fair value is 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. See Note 4 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income on investments is recorded when earned. 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. During the year ended June 30, 2022, the Plan’s net depreciation in fair value of investments was \$1,615,656 and interest and dividends earned were \$538,983. During the year ended June 30, 2021, the Plan’s net appreciation in fair value of investments was \$1,204,023 and interest and dividends earned were \$248,247.

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as deemed distributions based upon the terms of the Plan document.

Payment of Benefits: Benefits are recorded when paid to the Plan’s participants.

Use of Estimates: The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

Events Occurring After Report Date: The Plan Sponsor has evaluated events and transactions that occurred between July 1, 2022 and November 21, 2023, which is the date the financial statements were available to be issued, for possible disclosure and recognition in the financial statements.

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN

PLAN SPONSOR EIN: 11-2807906

PLAN NUMBER: 003

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

NOTE 2 - DESCRIPTION OF THE PLAN

The following description of the Plan provides general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General: The Plan is a participant-directed defined contribution plan covering all employees of the Plan Sponsor who have completed three months of service and have attained age twenty-one. Eligible employees become participants in the Plan as of the first day of the month coincidental with or next following the date they meet the eligibility requirements. The Plan was amended, effective January 15, 2014, to add K3 Learning, Inc., and again on November 1, 2018, to add Explore + Discover Gramercy, LLC and New Frontiers in Learning, LLC, entities related to the Plan Sponsor, as participating employers under the Plan for the benefit of its eligible employees. However, any employee who was a participant in the Plan prior to the effective date of the Plan restatement shall continue to participate in the Plan.

Effective April 15, 2021, the New Frontiers in Learning, LLC participants and their account balances were transferred out of the Plan and into the New Frontiers in Learning, LLC 401(k) Plan.

Effective August 8, 2021, Sunshine School, LLC was added to the participating employers of the Plan.

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

Contributions: The Plan permits participants to designate a portion of their contributions to be treated as "Roth" contributions. Contributions treated as Roth contributions are subject to current federal income tax at the times they are contributed to the Plan. However, if certain requirements are satisfied prior to the distribution of such amounts from the Plan, distributions of amounts attributable to Roth contributions (including earnings thereon) will not be subject to federal income tax at the time of distribution.

Each year, participants may contribute to the Plan a percentage of compensation, as defined. Such contributions are excluded from the participant's federal taxable income (unless they are treated as "Roth" contributions as described earlier) until received as a withdrawal or distribution from the Plan. Participants may also contribute amounts distributed from other qualified plans. Effective July 18, 2016, the Plan was amended to eliminate dollar deferrals.

Effective July 18, 2016, the Plan was amended to also include an auto enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate. Automatically enrolled participants have deferral rates set initially at 3% of eligible compensation where their contributions are invested in a default investment fund until changed by the participant with annual escalations of 1% until a deferral rate of 10% is achieved.

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN

PLAN SPONSOR EIN: 11-2807906

PLAN NUMBER: 003

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

NOTE 2 - DESCRIPTION OF THE PLAN (continued)

The Plan provides for discretionary employer matching contributions and discretionary employer profit sharing contributions. In order to receive an allocation of discretionary employer matching contributions and discretionary employer profit sharing contributions, an employee must have at least 1,000 hours of service during the Plan year and must be employed on the last day of the Plan year. However, participants who are not employed on the last day of the Plan year due to death, disability, or retirement shall share in the allocation of matching and profit-sharing contributions for that Plan year. Employer profit sharing contributions are allocated first at the employer's discretion among the employee groups. The amount allocated to each group shall then be allocated among the eligible participants within such group based on their eligible compensation multiplied by an allocation rate. Employer contributions for the year ended June 30, 2022 were \$2,059,783, \$89,838 of which pertains to the 2% employer matching contributions for the Plan year ended June 30, 2022, \$19,945 of which pertains to a discretionary contribution from the plan year ended June 30, 2014, and \$1,950,000 pertains to the profit-sharing contribution for the Plan year ended June 30, 2022. The employer contributions have been included as a receivable at June 30, 2022. Employer contributions for the year ended June 30, 2021 were \$1,005,526, \$105,526 of which pertains to the 2% employer matching contributions for the Plan year ended June 30, 2021 and \$900,000 of which pertains to the profit-sharing contribution for the Plan year ended June 30, 2021. The employer contributions have been included as a receivable at June 30, 2021.

Participant Accounts: The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited with each participant's contribution, an allocation of the Plan Sponsor's discretionary contributions, earnings, and an allocation of any administrative expenses. As a participant-directed plan, each participant's investment choices determine his/her share of earnings or losses.

Vesting: Participants are immediately vested in their contributions plus actual earnings thereon.

The participant's vested interest in the employer discretionary contributions at any time prior to normal retirement age, death, or disability is based on years of continuous service, as follows:

<u>Years of Service</u>	<u>Percentage of Vested Interest</u>
1	0%
2	25%
3	50%
4	75%
5	100%

Each participant will become fully vested in the employer's contributions plus actual earnings thereon, upon reaching retirement age, death, or disability prior to termination of employment. Upon termination of the Plan, participants will become fully vested in the employer contributions.

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN

PLAN SPONSOR EIN: 11-2807906

PLAN NUMBER: 003

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

NOTE 2 - DESCRIPTION OF THE PLAN (continued)

Forfeited Accounts: When certain terminations of participation in the Plan occur, the non-vested portion of the participant's account represents a forfeiture. Forfeitures in each plan year can be used to pay administrative expenses incurred by the Plan and can also be applied to reduce employer contributions for the Plan year. At June 30, 2022 and 2021, the balance of forfeited accounts was \$7,342 and \$6,048, respectively. During the years ended June 30, 2022 and 2021, there were new forfeitures of \$24,102 and \$13,915, respectively. Forfeitures of \$22,808 and \$8,566 were applied toward Plan expenses during the years ended June 30, 2022 and 2021, respectively. The forfeitures balance as of June 30, 2022 will be applied towards Plan expenses and/or employer discretionary contributions made during the 2023 Plan year.

Investment Options: Upon enrollment in the Plan, participants may direct Fidelity Management Trust Company, (the "Trustee"), to invest contributions in various investment options managed by the Trustee, its affiliates, and other large investment management companies. Participants may change their contributions, investment options, transfer part or all of past investments to other funds and change their deferral percentages at any time.

Notes Receivable from Participants: Participants may borrow from their vested fund account balances, a minimum of \$1,000 and up to a maximum equal to the lesser of (a) \$50,000 or (b) one-half of the value of their vested fund account balances. The maximum payment term allowed for any loan is five years unless the loan qualifies as a residential mortgage loan. The loans are secured by the balance in the participant's account and bear interest at prevailing market rates at the time the loan is taken. Outstanding loans at June 30, 2022 and 2021 bore interest between 4.25% and 6.50%. Principal and interest are paid ratably through payroll deductions.

In accordance with the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"), effective April 12, 2020, impacted participant loan payments due from March 27, 2020 through December 31, 2020, including those due following a severance from employment, may be delayed for one year. This period is disregarded in determining the loan term, including the 5-year maximum. Subsequent loan payments will be adjusted appropriately to reflect the payment delay, any interest accruing during that delay, and the revised loan term.

The CARES Act also permitted an increase in the maximum loan amount available for qualified individuals. For Plan loans made to a qualified individual from March 27, 2020 to September 22, 2020, the limit may be increased up to the lesser of: (1) \$100,000 (minus outstanding Plan loans of the individual), or (2) the individual's vested benefit under the Plan.

Deemed Distributions: When a participant fails to make loan repayments under the terms of the loan agreement, the loan is considered to be in default. A loan in default is considered a distribution from the Plan that would result in taxable income to the participant upon the occurrence of a qualifying event as defined by IRS guidelines. There were \$2,307 and \$4,792 of deemed distributed loans during the years ended June 30, 2022 and 2021, respectively.

In-Service Withdrawals: In-service and hardship withdrawals are permitted by the Plan under limited circumstances.

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN

PLAN SPONSOR EIN: 11-2807906

PLAN NUMBER: 003

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

NOTE 2 - DESCRIPTION OF THE PLAN (continued)

Payment of Benefits: On termination of service due to death, disability, or retirement, as defined in the Plan, participants are generally entitled to a payment of their full account balances in the form of lump-sums. On termination of service due to other reasons, the balances of participants' vested accounts become distributable to them at their election. Based on the consent requirement, no distribution may be made to the participants from their accounts until they have reached age 65, unless a) the balance of the vested account does not exceed \$1,000 or b) a consent to distribution has been received from the participant. Subject to this consent requirement, participants' balances will be distributed to the participants in the form of single lump-sum payments. If a participant terminates with an account balance that exceeds \$1,000 but does not exceed \$5,000 and did not consent to a distribution, his/her account will be distributed into a rollover IRA to be established by the trustee on his/her behalf.

Administrative Expenses: Certain administrative functions are performed by employees of the employer for which they are compensated by the employer. Certain investment-related plan expenses like fees paid to fund managers are paid from the assets of the funds, and therefore reduce the overall return credited by the funds.

Plan Amendments: The employer has the right under the Plan to amend the Plan at any time. The Plan was restated effective April 21, 2022 to comply with legislative and regulatory changes set forth in IRS Notice 2017-37.

In January 2020, Congress passed the Setting Every Community Up for Retirement Enhancement Act of 2019 ("SECURE Act"). Many of the provisions of the SECURE Act are effective on January 1, 2020 and will require significant changes to plan administration and recordkeeping. The Plan Sponsor has until the 2025 Plan year to amend the Plan to include any adopted SECURE Act provisions.

Plan Termination: Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of the Plan's termination, participants will become 100% vested in their accounts. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed pursuant to the Plan document.

NOTE 3 - INFORMATION CERTIFIED BY TRUSTEE

Investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments and notes receivable held at June 30, 2022 and 2021, and net depreciation/appreciation in fair value of investments, interest and dividends, and notes receivable from participants for the years ended June 30, 2022 and 2021, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company.

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN

PLAN SPONSOR EIN: 11-2807906

PLAN NUMBER: 003

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

NOTE 4 – FAIR VALUE MEASUREMENTS

Accounting standards establish a framework for measuring fair value, providing a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements). The three levels of the value hierarchy are described below:

- Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 – Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset and liability.

- Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at June 30, 2022 and 2021.

Mutual Funds: Valued at the quoted market price of units held by the Plan at year-end.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of June 30, 2022 and 2021:

Assets at Fair Value as of June 30, 2022				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 6,590,296	\$ -	\$ -	\$ 6,590,296
Total investments in fair value hierarchy	6,590,296	-	-	6,590,296
Investments measured at NAV (a)				2,433
Total investments at fair value	\$ 6,590,296	\$ -	\$ -	\$ 6,592,729

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN

PLAN SPONSOR EIN: 11-2807906

PLAN NUMBER: 003

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

NOTE 4 – FAIR VALUE MEASUREMENTS (continued)

Assets at Fair Value as of June 30, 2021				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 7,432,204	\$ -	\$ -	\$ 7,432,204
Total investments in fair value hierarchy	7,432,204	-	-	7,432,204
Investments measured at NAV (a) ...				1,833
Total investments at fair value	\$ 7,432,204	\$ -	\$ -	\$ 7,434,037

(a) This category includes a common/collective trust fund that is designed to deliver safety and stability by preserving principal and accumulating earnings, valued at the NAV of units held by the plan at year end. The NAV is determined by the custodian of the fund and is based on the fair value of the underlying assets held by the fund. In accordance with ASC Topic 820, Fair Value Measurements, certain investments are measured at fair value using the NAV per share (or its equivalent) practical expedient that have not been classified in the fair value hierarchy. The fair value amount presented in this table is intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

NOTE 5 – INCOME TAX STATUS

The Plan Sponsor elected to adopt the Plan Custodian's prototype profit sharing plan, which received a favorable opinion letter from the Internal Revenue Service dated June 30, 2020, which states that the Plan is designed and operated in compliance with the applicable requirements of the Internal Revenue Code. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2022 and 2021, there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2019.

For the year ended June 30, 2022, the Plan administrator did not timely file the Form 5500. During the 2023 Plan year, the Plan administrator will file the delinquent form in accordance with the Department of Labor's Delinquent Filer Voluntary Compliance Program.

NOTE 6 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the accompanying statements of net assets available for benefits.

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN

PLAN SPONSOR EIN: 11-2807906

PLAN NUMBER: 003

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

NOTE 7 - TRANSACTIONS WITH PARTY-IN-INTEREST

At June 30, 2022 and 2021, certain Plan investments were managed by Fidelity Management Trust Company and therefore, these transactions qualify as party-in-interest transactions. Participant loans and fees paid by the Plan for investment management services also qualify as party-in-interest transactions.

For the years ended June 30, 2022 and 2021, there were twenty-one and twenty-three instances, respectively, where the employer did not timely remit employee contributions to the Trustee. Failure to timely remit employee contributions constitutes nonexempt transactions between the Plan and the Plan Sponsor. The Plan Sponsor estimated \$453 and \$563 in lost investment earnings on these contributions and loan repayments for the years ended June 30, 2022 and 2021, respectively. These have been recorded as receivables on the accompanying statements of net assets available for benefits. As of November 21, 2023, which is the date the financial statements were available to be issued, the employer had not yet made the necessary corrections with the Trustee.

NOTE 8 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 as of June 30,:

	2022	2021
Net assets available for benefits per the financial statements.....	\$ 10,857,729	\$10,253,891
Less: lost earnings receivable.....	(5,357)	(4,904)
Net assets available for benefits per Form 5500.....	<u>\$ 10,852,372</u>	<u>\$10,248,987</u>

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements to Form 5500 for the years ended June 30,:

	2022	2021
Net increase in net assets available for benefits per the financial statements.....	\$ 603,838	\$ 2,483,736
Add: participant loan deemed distributions.....	-	2,828
Less: lost earnings.....	(453)	(563)
Net income per Form 5500.....	<u>\$ 603,385</u>	<u>\$ 2,486,001</u>

NOTE 9 - FINANCIAL IMPACTS OF COVID-19 PANDEMIC

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen, which may negatively impact investment income and other Plan transactions. Other financial impacts could occur, though such potential impacts are unknown at this time.

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN

PLAN SPONSOR EIN: 11-2807906

PLAN NUMBER: 003

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

NOTE 10 – CORRECTION OF ERROR

Management became aware of an error in the Plan's previously-issued financial statements for the year ended June 30, 2021. Management corrected the error with regards to contributions and related receivable from employer. This correction resulted in an increase to contributions receivable from employer of \$270,000 and an increase to employer discretionary profit-sharing contributions of \$270,000 as of and for the year ended June 30, 2021.

SUPPLEMENTAL SCHEDULES

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN

PLAN SPONSOR EIN: 11-2807906

PLAN NUMBER: 003

IRS FORM 5500 - ANNUAL RETURN/REPORT OF EMPLOYEE BENEFIT PLAN

Schedule H, Line 4(i)

Schedule of Assets (Held at End of Year) as of June 30, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
		Description:		
*	Fidelity Management Trust Company	FIDELITY PURITAN	{+}	\$ 711,390
*	Fidelity Management Trust Company	FIDELITY CONTRAFUND	{+}	602,554
*	Fidelity Management Trust Company	FIDELITY 500 INDEX FUND	{+}	584,791
*	Fidelity Management Trust Company	FIDELITY GOVERNMENT INCOME	{+}	20,934
*	Fidelity Management Trust Company	FIDELITY WORLDWIDE	{+}	371,124
*	Fidelity Management Trust Company	FIDELITY U.S. BOND INDEX FUND	{+}	25,705
*	Fidelity Management Trust Company	T. ROWE PRICE DIVIDEND GROWTH ADV	{+}	146,472
*	Fidelity Management Trust Company	ARTISAN INTERNATIONAL INVESTOR	{+}	62,345
*	Fidelity Management Trust Company	T. ROWE PRICE REAL ESTATE ADV	{+}	48,561
*	Fidelity Management Trust Company	FIDELITY ASSET MANAGER 85% FUND	{+}	809,962
*	Fidelity Management Trust Company	FIDELITY ASSET MANAGER 40% FUND	{+}	120,353
*	Fidelity Management Trust Company	INVESCO DIVERSIFIED DIVIDEND FUND R5	{+}	197,362
*	Fidelity Management Trust Company	INVESCO DEVELOPING MARKETS FUND	{+}	53,126
*	Fidelity Management Trust Company	BAIRD CORE PLUS BOND FUND CLASS INVESTOR	{+}	49,504
*	Fidelity Management Trust Company	NEUBERGER BERMAN MID CAP GROWTH TRUST	{+}	53,059
*	Fidelity Management Trust Company	MFS INTERNATIONAL VALUE R6	{+}	75,319
*	Fidelity Management Trust Company	GLENMEDE SMALL CAP EQUITY PORTFOLIO CLASS ADVISOR	{+}	138,073
*	Fidelity Management Trust Company	RELIANCE TRUST NEW YORK LIFE ANCHOR ACCOUNT CLASS 0	{+}	2,433
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2060 FUND	{+}	117,480
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2055 FUND	{+}	180,322
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2050 FUND	{+}	133,538
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2045 FUND	{+}	458,794
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2040 FUND	{+}	93,039
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2035 FUND	{+}	246,239
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2030 FUND	{+}	363,759
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2025 FUND	{+}	123,227
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2020 FUND	{+}	16,160
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2015 FUND	{+}	3,321
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2005 FUND	{+}	147
*	Fidelity Management Trust Company	ALLSPRING SPECIAL MID CAP VALUE ADMIN	{+}	59,611
*	Fidelity Management Trust Company	FIDELITY INTERNATIONAL INDEX	{+}	20,360
*	Fidelity Management Trust Company	FIDELITY EXTENDED MARKET INDEX FUND	{+}	50,426
*	Fidelity Management Trust Company	FIDELITY GOVERNMENT MONEY MARKET FUND	{+}	652,551
*	Fidelity Management Trust Company	FIDELITY INFLATION-PROTECTED BOND INDEX FUND	{+}	689
*	Participants	Notes receivable from participants (interest rates 4.25 to 6.50%)	-	327,224
	Total			\$ 6,919,954

{+} Note: Cost information has been omitted, as such information was not available.

* Denotes party-in-interest.

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN
PLAN SPONSOR EIN: 11-2807906
PLAN NUMBER: 003

IRS FORM 5500 - ANNUAL RETURN/REPORT OF EMPLOYEE BENEFIT PLAN

Schedule H, Line 4(i)

Schedule of Assets (Held at End of Year) as of June 30, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
		Description:		
*	Fidelity Management Trust Company	FIDELITY PURITAN	{+}	\$ 1,136,633
*	Fidelity Management Trust Company	FIDELITY CONTRAFUND	{+}	748,524
*	Fidelity Management Trust Company	FIDELITY 500 INDEX FUND	{+}	295,160
*	Fidelity Management Trust Company	FIDELITY GOVERNMENT INCOME	{+}	58,909
*	Fidelity Management Trust Company	FIDELITY WORLDWIDE	{+}	540,771
*	Fidelity Management Trust Company	FIDELITY U.S. BOND INDEX FUND	{+}	20,391
*	Fidelity Management Trust Company	T. ROWE PRICE DIVIDEND GROWTH ADV	{+}	149,518
*	Fidelity Management Trust Company	ARTISAN INTERNATIONAL INVESTOR	{+}	79,360
*	Fidelity Management Trust Company	T. ROWE PRICE REAL ESTATE ADV	{+}	46,294
*	Fidelity Management Trust Company	WELLS FARGO SPECIAL MID CAP VALUE ADMIN	{+}	63,813
*	Fidelity Management Trust Company	FIDELITY ASSET MANAGER 85% FUND	{+}	884,873
*	Fidelity Management Trust Company	FIDELITY ASSET MANAGER 40% FUND	{+}	193,890
*	Fidelity Management Trust Company	INVESCO DIVERSIFIED DIVIDEND FUND R5	{+}	198,573
*	Fidelity Management Trust Company	INVESCO DEVELOPING MARKETS FUND	{+}	64,661
*	Fidelity Management Trust Company	BAIRD CORE PLUS BOND FUND CLASS INVESTOR	{+}	59,210
*	Fidelity Management Trust Company	NEUBERGER BERMAN MID CAP GROWTH TRUST	{+}	188,451
*	Fidelity Management Trust Company	MFS INTERNATIONAL VALUE R6	{+}	162,185
*	Fidelity Management Trust Company	GLENMEDE SMALL CAP EQUITY PORTFOLIO CLASS ADVISOR	{+}	144,101
*	Fidelity Management Trust Company	RELIANCE TRUST NEW YORK LIFE ANCHOR ACCOUNT CLASS 0	{+}	1,833
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2060 FUND	{+}	113,142
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2055 FUND	{+}	166,851
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2050 FUND	{+}	114,974
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2045 FUND	{+}	377,886
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2040 FUND	{+}	89,243
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2035 FUND	{+}	235,319
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2030 FUND	{+}	376,308
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2025 FUND	{+}	102,482
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2020 FUND	{+}	90,454
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2015 FUND	{+}	2,676
*	Fidelity Management Trust Company	FIDELITY INTERNATIONAL INDEX	{+}	14,047
*	Fidelity Management Trust Company	FIDELITY EXTENDED MARKET INDEX FUND	{+}	46,232
*	Fidelity Management Trust Company	FIDELITY GOVERNMENT MONEY MARKET FUND	{+}	666,708
*	Fidelity Management Trust Company	FIDELITY INFLATION-PROTECTED BOND INDEX FUND	{+}	565
*	Participants	Notes receivable from participants (interest rates 4.25 to 6.50%)	-	90,450
	Total			\$ 7,524,487

{+} Note: Cost information has been omitted, as such information was not available.

* Denotes party-in-interest.

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN
PLAN SPONSOR EIN: 11-2807906
PLAN NUMBER: 003

IRS FORM 5500 - ANNUAL RETURN/REPORT OF EMPLOYEE BENEFIT PLAN
Schedule H, Line 4(a)
Schedule of Delinquent Participant Contributions for the Year Ended June 30, 2022

Participant Contributions Transferred Late to the Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 1,540,563	\$ 1,540,563	-	-	-

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN
PLAN SPONSOR EIN: 11-2807906
PLAN NUMBER: 003

IRS FORM 5500 - ANNUAL RETURN/REPORT OF EMPLOYEE BENEFIT PLAN
Schedule H, Line 4(a)
Schedule of Delinquent Participant Contributions for the Year Ended June 30, 2021

Participant Contributions Transferred Late to the Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 419,371	\$ 419,371	-	-	-

SUNSHINE DEVELOPMENTAL SCHOOL, INC. 401(K) PLAN

PLAN SPONSOR EIN: 11-2807906

PLAN NUMBER: 003

IRS FORM 5500 - ANNUAL RETURN/REPORT OF EMPLOYEE BENEFIT PLAN

Schedule H, Line 4(i)

Schedule of Assets (Held at End of Year) as of June 30, 2022

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
		Description:		
*	Fidelity Management Trust Company	FIDELITY PURITAN	{+}	\$ 711,390
*	Fidelity Management Trust Company	FIDELITY CONTRAFUND	{+}	602,554
*	Fidelity Management Trust Company	FIDELITY 500 INDEX FUND	{+}	584,791
*	Fidelity Management Trust Company	FIDELITY GOVERNMENT INCOME	{+}	20,934
*	Fidelity Management Trust Company	FIDELITY WORLDWIDE	{+}	371,124
*	Fidelity Management Trust Company	FIDELITY U.S. BOND INDEX FUND	{+}	25,705
*	Fidelity Management Trust Company	T. ROWE PRICE DIVIDEND GROWTH ADV	{+}	146,472
*	Fidelity Management Trust Company	ARTISAN INTERNATIONAL INVESTOR	{+}	62,345
*	Fidelity Management Trust Company	T. ROWE PRICE REAL ESTATE ADV	{+}	48,561
*	Fidelity Management Trust Company	FIDELITY ASSET MANAGER 85% FUND	{+}	809,962
*	Fidelity Management Trust Company	FIDELITY ASSET MANAGER 40% FUND	{+}	120,353
*	Fidelity Management Trust Company	INVESCO DIVERSIFIED DIVIDEND FUND R5	{+}	197,362
*	Fidelity Management Trust Company	INVESCO DEVELOPING MARKETS FUND	{+}	53,126
*	Fidelity Management Trust Company	BAIRD CORE PLUS BOND FUND CLASS INVESTOR	{+}	49,504
*	Fidelity Management Trust Company	NEUBERGER BERMAN MID CAP GROWTH TRUST	{+}	53,059
*	Fidelity Management Trust Company	MFS INTERNATIONAL VALUE R6	{+}	75,319
*	Fidelity Management Trust Company	GLENMEDE SMALL CAP EQUITY PORTFOLIO CLASS ADVISOR	{+}	138,073
*	Fidelity Management Trust Company	RELIANCE TRUST NEW YORK LIFE ANCHOR ACCOUNT CLASS 0	{+}	2,433
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2060 FUND	{+}	117,480
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2055 FUND	{+}	180,322
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2050 FUND	{+}	133,538
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2045 FUND	{+}	458,794
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2040 FUND	{+}	93,039
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2035 FUND	{+}	246,239
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2030 FUND	{+}	363,759
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2025 FUND	{+}	123,227
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2020 FUND	{+}	16,160
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2015 FUND	{+}	3,321
*	Fidelity Management Trust Company	T. ROWE PRICE RETIREMENT 2005 FUND	{+}	147
*	Fidelity Management Trust Company	ALLSPRING SPECIAL MID CAP VALUE ADMIN	{+}	59,611
*	Fidelity Management Trust Company	FIDELITY INTERNATIONAL INDEX	{+}	20,360
*	Fidelity Management Trust Company	FIDELITY EXTENDED MARKET INDEX FUND	{+}	50,426
*	Fidelity Management Trust Company	FIDELITY GOVERNMENT MONEY MARKET FUND	{+}	652,551
*	Fidelity Management Trust Company	FIDELITY INFLATION-PROTECTED BOND INDEX FUND	{+}	689
*	Participants	Notes receivable from participants (interest rates 4.25 to 6.50%)	-	327,224
	Total			\$ 6,919,954

{+} Note: Cost information has been omitted, as such information was not available.

* Denotes party-in-interest.