

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☒ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information		
1a	Name of plan DEVELOPMENTAL PRESCHOOL AND DAY CARE CENTER 403(B) PLAN	1b	Three-digit plan number (PN) ▶ 001
		1c	Effective date of plan 07/01/2012
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) DEVELOPMENTAL PRESCHOOL AND DAY CARE CENTER 1771 CENTENNIAL DRIVE LARAMIE, WY 82070	2b	Employer Identification Number (EIN) 83-0316838
		2c	Plan Sponsor's telephone number 307-742-3571
		2d	Business code (see instructions) 624410

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.	04/15/2024	EMILY HIRSCH
	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		5 124
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) 98
a(2) Total number of active participants at the end of the plan year		6a(2) 93
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 38
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 131
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e
f Total. Add lines 6d and 6e		6f 131
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 104
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2G 2L 2M		
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) ☒ 2 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023		
A Name of plan DEVELOPMENTAL PRESCHOOL AND DAY CARE CENTER 403(B) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 DEVELOPMENTAL PRESCHOOL AND DAY CARE CENTER	D Employer Identification Number (EIN) 83-0316838	

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

(a) Name of insurance carrier RIVERSOURCE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
41-0823832	65005	14052526	12	07/01/2022	06/30/2023

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

(a) Total amount of commissions paid 1864	(b) Total amount of fees paid 0
--	------------------------------------

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid KIMBERLY MAEZ BLDG B16 INVERNESS PL E ENGLEWOOD, CO 80112

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1595			3

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

KEVIN L EHLERS BLDG G-10115396 N 83RD AVE PEORIA, AZ 85381
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
269			3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end..... **4** 0**5** Current value of plan's interest under this contract in separate accounts at year end..... **5** 745776**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶ **ANTICIPATED BENEFIT PYMTS AND EXPENSE COSTS, INVESTMENT EARNINGS AND PROFIT OBJECTIVES AS DET****b** Premiums paid to carrier **6b** 0**c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☒ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 0**c** Additions: (1) Contributions deposited during the year **7c(1)**
(2) Dividends and credits..... **7c(2)**
(3) Interest credited during the year..... **7c(3)**
(4) Transferred from separate account..... **7c(4)**
(5) Other (specify below) **7c(5)**
▶(6) Total additions..... **7c(6)** 0**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 0**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)**
(2) Administration charge made by carrier..... **7e(2)**
(3) Transferred to separate account..... **7e(3)**
(4) Other (specify below) **7e(4)**
▶(5) Total deductions..... **7e(5)** 0**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023	
A Name of plan DEVELOPMENTAL PRESCHOOL AND DAY CARE CENTER 403(B) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 DEVELOPMENTAL PRESCHOOL AND DAY CARE CENTER	D Employer Identification Number (EIN) 83-0316838

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

(a) Name of insurance carrier CMFG LIFE INSURANCE COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0230590	62626	149-01027	12	07/01/2022	06/30/2023

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end..... **4** 184702**5** Current value of plan's interest under this contract in separate accounts at year end..... **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 170259**c** Additions: (1) Contributions deposited during the year **7c(1)** 11152
(2) Dividends and credits **7c(2)** 0
(3) Interest credited during the year **7c(3)** 3936
(4) Transferred from separate account **7c(4)** 1236
(5) Other (specify below) **7c(5)** 0(6) Total additions **7c(6)** 16324**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 186583**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 0
(2) Administration charge made by carrier **7e(2)** 1881
(3) Transferred to separate account **7e(3)** 0
(4) Other (specify below) **7e(4)**(5) Total deductions **7e(5)** 1881**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 184702

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023		
A Name of plan DEVELOPMENTAL PRESCHOOL AND DAY CARE CENTER 403(B) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 DEVELOPMENTAL PRESCHOOL AND DAY CARE CENTER	D Employer Identification Number (EIN) 83-0316838	

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

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

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

CUNA MUTUAL

23-7065623

(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?
15 64 65	RECORDKEEPER	8271	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DOUGLAS B ARNELL

142 E 200 S
SALT LAKE CITY, UT 84111

(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?
26 27 28	INVESTMENT ADVISORY	7238	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023		
A Name of plan DEVELOPMENTAL PRESCHOOL AND DAY CARE CENTER 403(B) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 DEVELOPMENTAL PRESCHOOL AND DAY CARE CENTER		D Employer Identification Number (EIN) 83-0316838

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	8478	3886
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)	4532	50919
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	2076117	2447244
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	170259	184702
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2259386	2686751

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2259386	2686751
---	-----------	---------	---------

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)	134060	
(B) Participants	2a(1)(B)	68657	
(C) Others (including rollovers)	2a(1)(C)	26800	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		229517
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	517	
(F) Other	2b(1)(F)	3935	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4452
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	53209	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		53209
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		122506
c Other income	2c		78705
d Total income. Add all income amounts in column (b) and enter total	2d		488389
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	42977	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		42977
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	18047	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		18047
j Total expenses. Add all expense amounts in column (b) and enter total	2j		61024
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		427365
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unmodified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: BDO USA, P.C.

(2) EIN: 13-5381590

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		2939

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

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.		OMB No. 1210-0110 2022 This Form is Open to Public Inspection.	
For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023					
A Name of plan DEVELOPMENTAL PRESCHOOL AND DAY CARE CENTER 403(B) PLAN				B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 DEVELOPMENTAL PRESCHOOL AND DAY CARE CENTER				D Employer Identification Number (EIN) 83-0316838	
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): 75-3182674 51-6041053 Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....				3	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2022 v. 220413	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

Developmental Preschool and Day Care Center 403(b) Plan

**Financial Statements
and Supplemental Schedules**
As of June 30, 2023 and 2022
and for the Year Ended June 30, 2023

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, and the U.S. member of BDO International Limited, a UK company limited by guarantee.



Developmental Preschool and Day Care Center 403(b) Plan

Financial Statements and Supplemental Schedules
As of June 30, 2023 and 2022 and for the Year Ended June 30, 2023

Developmental Preschool and Day Care Center 403(b) Plan

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Note: Other schedules required by Section 2520.103.10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

Independent Auditor's Report

The Plan Administrator
Developmental Preschool and Day Care Center 403(b) Plan
Laramie, Wyoming

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

We were engaged to perform audits of the financial statements of Developmental Preschool and Day Care Center 403(b) 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). The financial statements comprise the statements of net assets available for benefits as of June 30, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended June 30, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of June 30, 2023 and 2022, and for the year ended June 30, 2023, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Disclaimer of Opinion

We do not express an opinion on the accompanying financial statements of the Plan. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Disclaimer of Opinion

Prior to January 1, 2009, records were maintained at a contract, not a plan level; therefore, management has not maintained, and Ameriprise Financial and RiverSource Life Insurance Company did not provide, sufficient accounting records and supporting documentation relating to certain annuity contracts and custodial accounts issued to current and former employees, and supporting documentation is not adequate to assure the completeness and accuracy of the amounts included in the financial statements. Accordingly, we were unable to apply auditing procedures sufficient to determine the extent to which the financial statements have been affected by these conditions.



Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America (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 within one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of the Plan's financial statements in accordance with auditing standards generally accepted in the United States of America (GAAS) and to issue an auditor's report. However, because of the matter described in the *Basis for Disclaimer of Opinion* section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

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 audits.

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedule H, line 4i - schedule of assets (held at end of year) as of June 30, 2023 and schedule H, line 4a - schedule of delinquent participant contributions for the year ended June 30, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* section of our report, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

BDO USA, P.C.

April 12, 2024

Developmental Preschool and Day Care Center 403(b) Plan

Statements of Net Assets Available for Benefits

<i>June 30,</i>	2023	2022
Assets		
Non-interest-bearing cash	\$ 3,886	\$ 8,478
Investments, at fair value	2,447,244	2,076,117
Investments, at contract value	184,702	170,259
Total Investments and Non-Interest-Bearing Cash	2,635,832	2,254,854
Receivables		
Notes receivable from participants	50,919	4,532
Total Receivables	50,919	4,532
Net Assets Available for Benefits	\$ 2,686,751	\$ 2,259,386

See accompanying notes to financial statements.

Developmental Preschool and Day Care Center 403(b) Plan

Statement of Changes in Net Assets Available for Benefits

<i>Year ended June 30,</i>	<i>2023</i>
Additions	
Contributions:	
Participant	\$ 68,657
Employer, net of forfeitures	134,060
Participant rollover	26,800
Total Contributions	229,517
Interest earned on notes receivable from participants	517
Investment income:	
Interest and dividends	57,144
Net appreciation in fair value of investments	201,211
Total Investment Income	258,355
Total Additions	488,389
Deductions	
Benefits paid to participants	(42,977)
Administrative expenses	(18,047)
Total Deductions	(61,024)
Net Change in Net Assets Available for Benefits	427,365
Net Assets Available for Benefits, beginning of year	2,259,386
Net Assets Available for Benefits, end of year	\$ 2,686,751

See accompanying notes to financial statements.

Developmental Preschool and Day Care Center 403(b) Plan

Notes to Financial Statements

1. Description of Plan

The following description of the Developmental Preschool and Day Care Center 403(b) Plan (the Plan) provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan under Section 403(b) of the Internal Revenue Code (IRC) available to eligible employees, as defined by the Plan Document, of Developmental Preschool and Day Care Center (the Employer or Plan Sponsor). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Custodians, Issuers and Administration of the Plan

Prior to July 1, 2012 the sole custodian and the issuer of the insurance contracts held by the Plan was Ameriprise Financial and RiverSource Life Insurance Company, respectively. Effective July 1, 2012, contributions to those providers were frozen to new contributions.

Beginning in 2012, the new custodian and issuer of the insurance contracts held by the Plan is Matrix Trust Company and CMFG Life Insurance Company, respectively. CUNA Mutual Retirement Solutions (CUNA) is the record-keeper of the Plan. The administrator of the Plan is the Employer. The custodians and issuers hold all assets of the Plan in accordance with the provisions of the service provider contracts with the Employer. The Employer determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Eligibility

An employee becomes eligible for the Plan on the first day of employment, as defined by the Plan Document. Eligible employees may enter the Plan on the first day of each month. Employees expected to work less than 1,000 hours of service during the year are not eligible to participate in the Plan. Administrative and professional employees, as further defined in the Plan Document, are eligible for the Employer matching contribution after 90 days of service and if they have worked at least 1,000 hours and are employed on the last day of the Plan year. Flexible administrative and professional employees, as further defined in the Plan Document, are eligible for the Employer non-elective contribution after 90 days of service.

Contributions

Each year, eligible participants may contribute on a pre-tax, and after-tax Roth basis up to 100% of their eligible compensation, as defined, subject to IRC limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions, as defined by the Plan Document, subject to IRC limitations. Participants may terminate or change their salary deferral agreements according to procedures and limitations as determined by the Plan Document.

Rollover contributions transferred from other qualified retirement plans or from Individual Retirement Accounts (IRA), are accepted as permitted by the Plan Document.

Developmental Preschool and Day Care Center 403(b) Plan

Notes to Financial Statements

The Employer makes a matching contribution of 100% of the first 3% of employee deferrals to eligible employees if they have worked at least 1,000 hours during the year and are employed on the last day of the Plan year. Those conditions are waived if the employee terminated during the year due to death or disability.

The Employer, at the discretion of management, may make an additional discretionary non-elective contribution to employees who have met the eligibility requirements described above. During the year ended June 30, 2023, the Employer made approximately \$134,000 in additional discretionary non-elective contributions.

Participants' Accounts

Each participant's account is credited with the participant's rollover contributions, participant and Employer contributions, and an allocation of net plan investment earnings and losses, and is charged with distributions and expenses. The investment earnings or losses are allocated to each participant's account in the proportion that the balance of each participant's account bears to the total balance of all participants in each investment option. Participants may direct the investment of their account balance into various investment options offered by the Plan.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Employer's matching and discretionary non-elective contribution portion of their accounts is based on years of continuous service as follows:

Years of Service	Vested Percentage (%)
Less than 1 year	-
1	33
2	67
3	100

Participants are fully vested upon death, disability (as defined) retirement age (65), or termination of the Plan.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000, up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loan terms range from one to five years, and up to 30 years for a principal residence loan. The loans are secured by the balance in the participant's vested account and bear interest at current market rates as determined by the plan administrator. Principal and interest are paid ratably through payroll deductions or made directly to the custodian by the participant.

Benefit Payments

Upon termination of service due to death, disability, retirement, or termination of employment, a participant may elect to receive a lump-sum cash distribution or a direct rollover to another qualified retirement plan, as defined, in an amount equal to the value of the participant's vested

Developmental Preschool and Day Care Center 403(b) Plan

Notes to Financial Statements

interest in his or her account. If a participant terminates employment and does not make a request for distribution and the participant's account balance was never greater than \$5,000, the plan administrator may authorize a mandatory benefit payment in a single lump sum. Certain other in-service distributions at age 59½ and hardship distributions are allowed as further defined by the Plan Document.

Forfeitures

Forfeitures represent the portion of the Employer's matching and discretionary non-elective contribution that is lost by a participant who terminates employment prior to becoming fully vested under the Plan's vesting schedule. At June 30, 2023 and 2022, forfeited non-vested accounts totaled \$0. These accounts can be used to reduce future administrative expenses of the Plan with any remaining forfeitures applied to reduce future Employer matching or discretionary non-elective contributions. For the year ended June 30, 2023, \$4,600 of forfeitures were used to reduce the Employer contributions and \$0 of forfeitures were used to pay Plan expenses.

2. Summary of Accounting Policies

Annual Reporting Requirements

Prior to 2009, Ameriprise Trust Company (Ameriprise) and RiverSource Life Insurance Company (RiverSource) maintained records at a contract, not Plan level. Ameriprise and RiverSource administratively decided not to provide accounting records and supporting documentation at the participant or Plan level relating to certain annuity and custodial accounts issued to current and former employees prior to 2009. As such, neither the Plan sponsor nor Ameriprise and RiverSource have been able to produce sufficient records and supporting documents relating to certain annuity and custodial accounts issued to current and former employees prior to 2009. As a result, the completeness and the accuracy of the annuity and custodial accounts, related investment income, and distributions related to these accounts, if any, could not be determined.

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of the Plan's financial statements in accordance with accounting principles generally accepted in the United States of America (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. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value (except for the fully benefit-responsive investment contract, which is reported at contract 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 (exit price). The plan administrator determines the Plan's valuation policies utilizing information provided by an investment advisor and custodians and issuers.

Developmental Preschool and Day Care Center 403(b) Plan

Notes to Financial Statements

Investments in fully benefit responsive investments contracts are reported at contract value. Contract value represents the contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses.

Purchases and sales are recorded on a trade-date basis. Interest is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net appreciation in the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year, as well as capital gains reinvested.

Accounting for Fully Benefit-Responsive Group Annuity Guaranteed Investment Contracts with Insurance Companies

The Plan entered into a fully benefit-responsive group annuity guaranteed investment contract with CMFG Life Insurance Company (CMFG). CMFG maintains the contributions in a custodial account. This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive contracts because it is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. The guaranteed investment contract issuer is contractually obligated to pay the principal and specified interest rates guaranteed. There are no reserves against the contract value for credit risk of the contract issuer. The crediting interest rate is based on a formula agreed upon with CMFG but may not be less than 0%. Interest rates are reset quarterly. The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party issuer's ability to meet its financial obligations, which may be affected by future economic and regulatory developments.

Certain events may limit the ability of the Plan to transact at contract value with CMFG. Such events include termination of the contract, spin-offs, divestitures, layoffs, corporate relocation, partial or total plan termination, retirement incentive programs, and the liberalization of plan withdrawal or transfer rules. Upon occurrence of any of these events, a market value adjustment may apply. The Employer does not believe any of these events are probable of occurring.

Contributions

Participant contributions are recognized in the period during which the Employer makes the payroll deduction from the participant's compensation. The matching and discretionary non-elective employer contributions, if any, are recognized in the year that the respective participant contributions apply. Contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to contributions in the year the excess occurred.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on an accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Developmental Preschool and Day Care Center 403(b) Plan

Notes to Financial Statements

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Employer and are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in assets available for benefits. In addition, investment related expenses are included in net appreciation (depreciation) of fair value of investments.

3. Fair Value Investments

Accounting Standards Codification (ASC) 820, provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

A financial instrument's 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2023 and 2022:

Mutual Funds - The mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Developmental Preschool and Day Care Center 403(b) Plan

Notes to Financial Statements

Insurance Company Separate Accounts (SAs) - The separate accounts are valued based on the publicly quoted pricing input which is used in determining the NAV of the SA, which is not publicly quoted. The value of each SA is determined by RiverSource at the close of each business day based on fair value of the underlying assets, which can consist of a single mutual fund or multiple securities. The value of the account is expressed in units (unit value), which represents NAV. The unit value is published daily on the RiverSource website. There are restrictions on the trading and withdrawals of funds from these investments, and surrender charges may be applied if the SAs are liquidated before the participant's retirement date.

The preceding methods 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 methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value measured on a recurring basis:

June 30, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 1,721,227	\$ -	\$ -	\$ 1,721,227
Separate accounts	-	726,017	-	726,017
Total Assets , in the fair value hierarchy	\$ 1,721,227	\$ 726,017	\$ -	\$ 2,447,244

June 30, 2022

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 1,391,625	\$ -	\$ -	\$ 1,391,625
Separate accounts	-	684,492	-	684,492
Total Assets , in the fair value hierarchy	\$ 1,391,625	\$ 684,492	\$ -	\$ 2,076,117

4. Certified Investment Information

The plan administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulation for Reporting and Disclosure under ERISA. Accordingly, Ameriprise Trust Company, RiverSource Life Insurance Company, Matrix Trust Company, and CMFG Life Insurance Company, qualified institutions, have certified that the following information included in the accompanying financial statements and supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year):

- Non-interest-bearing cash, investments and notes receivable from participants as reported in the statements of net assets available for benefits as of June 30, 2023 and 2022.

Developmental Preschool and Day Care Center 403(b) Plan

Notes to Financial Statements

- Interest and dividends, net appreciation in fair value of investments, and interest earned on notes receivable from participants as reported in the statement of changes in net assets available for benefits for the year ended June 30, 2023.
- Certain investment amounts included in the notes to financial statements.
- All investment amounts included in the supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of June 30, 2023.

At the request of the plan administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing the certified investment information with the related information presented and disclosed in the financial statements and supplemental schedule, reading the disclosures relating to the investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP and whether the supplemental schedule is in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

5. Related Party and Party-in-Interest Transactions

Certain Plan investments are managed by Wells Fargo, the Plan's investment advisor, and RiverSource Life Insurance Company and CMFG Life Insurance Company, the issuers of the insurance products, or affiliates thereof. Certain recordkeeping fees related to the plan year were paid from plan assets to CUNA as well as certain investment fees are included in net appreciation (depreciation) of the funds. Investment advisory fees are also paid to Wells Fargo. Certain additional fees were also included in the net appreciation (depreciation) of the funds. The Plan also issues loans to participants which are secured by the vested balance of the participants' accounts. These are transactions with related parties that qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

6. Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its matching and discretionary non-elective contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their Employer contributions.

7. Tax Status

The Company has adopted a Volume Submitter 403(b) Plan, which has received an advisory letter from the IRS dated March 31, 2017 indicating that the volume submitter 403(b) plan is designed in accordance with the applicable sections of the IRC. Although the Plan has been amended since receiving the advisory letter, the Employer believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC, and therefore tax exempt.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Developmental Preschool and Day Care Center 403(b) Plan

Notes to Financial Statements

8. 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. Additionally, the value, liquidity and related income of the investment securities are sensitive to changes in economic conditions, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

9. Delinquent Participant Contributions

During the plan year ended June 30, 2023, the Employer failed to timely remit certain employee contributions and loan repayments to the Plan. The Employer is in the process of restoring the Plan for any lost earnings related to the uncorrected late remittance. See the supplemental Schedule H (Form 5500), Line 4a - Schedule of Delinquent Participant Contributions for the year ended June 30, 2023.

10. Subsequent Events

The Plan has evaluated subsequent events through April 12, 2024, the date the financial statements were available to be issued. There were no events or transactions discovered during the evaluation that require recognition or disclosure in these financial statements.

Supplemental Schedules

Developmental Preschool and Day Care Center 403(b) Plan

Schedule H (Form 5500), Line 4a - Schedule of Delinquent Participant Contributions

EIN: 83-0316838

Plan No.: 001

Year ended June 30, 2023

	Participant Contributions Transferred Late to Plan	Total That Constitutes Nonexempt Prohibited Transactions			Contributions Pending Correction in VFCP*	Total Fully Corrected Under VFCP* and PTE 2022-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP*			
Check here if late participant loan repayments are included: ☒						
2023	\$ 2,939	\$ 2,939	\$ -	\$ -	\$ -	\$ -

* Voluntary Fiduciary Correction Program (DOL)

Developmental Preschool and Day Care Center 403(b) Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 83-0316838 Plan No.: 001

June 30, 2023

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value
Mutual Funds				
	Clearbridge	Large-Cap Growth Fund	\$	121,628
	DFA	Real Estate Securities Fund		3,693
	Invesco	Oppenheimer Discovery Mid Cap Growth Fund		20,910
	Invesco	Oppenheimer Global Fund		33,504
	Invesco	Oppenheimer International Growth Fund		32,767
	JP Morgan	Core Bond Fund		43,857
	MFS	Value Fund		176,983
	PIMCO	Income Fund		50,584
	Templeton	Global Bond Fund		3,906
	TIAA-CREF	Lifecycle Index 2020 Fund		906
	TIAA-CREF	Lifecycle Index 2025 Fund		65,743
	TIAA-CREF	Lifecycle Index 2030 Fund		46,254
	TIAA-CREF	Lifecycle Index 2035 Fund		22,801
	TIAA-CREF	Lifecycle Index 2040 Fund		199,376
	TIAA-CREF	Lifecycle Index 2045 Fund		227,322
	TIAA-CREF	Lifecycle Index 2050 Fund		38,378
	TIAA-CREF	Lifecycle Index 2055 Fund		121,238
	Vanguard	500 Index Fund		91,068
	Vanguard	High Yield Corporate Bond Fund		8,031
	Vanguard	Mid-Cap Index Fund		37,249
	Vanguard	Small Cap Index Fund		21,749
	Vanguard	Small Cap Value Index Fund		19,466
	Vanguard	Total International Stock Index Fund		10,062
	Virtus	Allianz GI NFJ Mid-Cap Value Fund		25,379
	Virtus	Newfleet Multi-Sector Intermediate Bond Fund		730
*	Wells Fargo	Diversified Equity Fund - Class A		1,164
	Columbia	Dividend Income Fund Class A		22,424
	Columbia	Acorn International Fund Class A		276
	BlackRock	Core Bond Portfolio Investor A Shares		8,663
	BlackRock	Mid-Cap Growth Equity Portfolio Investor A Shares		6,780
	BlackRock	Strategic Income Opportunities Portfolio Institutional Shares		9,972
	Columbia	Capital Allocation Moderate Conservative Portfolio Class A		1,998
	Columbia	Capital Allocation Moderate Aggressive Portfolio Class A		17,071
	Columbia	Capital Allocation Moderate Portfolio Class A		8,208
	Columbia	Funds Series Trust II - Columbia Government Money Market Fund		2,942
	Columbia	Contrarian Core Fund Class A		4,540
	American Century	Mid Cap Value		11,596
	Columbia	Global Technology Growth Fund Class A		2,962
	Goldman Sachs	GQG Partners International Opportunities Fund Class A		5,367

Developmental Preschool and Day Care Center 403(b) Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 83-0316838 Plan No.: 001

June 30, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value	
Mutual Funds (continued)				
Goldman Sachs	Small Cap Equity Insights Fund Class A	\$	5,533	
Columbia	Dividend Opportunity Fund Class A		15,497	
Janus Henderson	Forty Fund Class A		13,473	
John Hancock	Funds Alternative Asset Allocation Fund Class A		6,428	
Lord Abbett	Bond Debenture Fund Class A		1,128	
Lord Abbett	Short Duration Income Fund Class A		3,753	
Columbia Threadneedle	Mid Cap Value		368	
MFS	International Growth Fund Class A		9,077	
MFS	International Intrinsic Value Fund Class A		1,700	
MFS	Value Fund Class A		2,909	
MFS	Growth Fund		3,061	
Multi-Manager	Growth Strategies Fund Institutional Class		9,401	
Multi-Manager	Small Cap Equity Strategies Fund Institutional Class		2,409	
Multi-Manager	Total Return Bond Strategies Fund Institutional Class		15,016	
Multi-Manager	Value Strategies Fund Institutional Class		8,889	
Voya Multi	International Equity Fund Class I		5,124	
PGIM	Global Total Return Fund - Class A		2,498	
Columbia	Select Global Equity Fund Class A		969	
Columbia	Strategic Income Fund Class A		722	
Fidelity	Advisor Small Cap Value Fund		5,352	
ALPS	ALPS/Smith Total Return Bond Fund Class A		3,740	
ALSPG	ALSPG E/MKT EQ		2,306	
ALSPG	ALSPG SPL MDCP VAL		1,790	
Columbia	Money Market Fund		51,012	
Columbia Threadneedle	Govt Money Market		211	
Royce Investment Partners	Royce Micro Cap		9,089	
BlackRock	ISHS MSCI Global Min Vol		1,667	
JP Morgan	JPM Core Bond		8,719	
JP Morgan	JPM Midcap Growth		1,839	
Total Mutual Funds				1,721,227
Cash				
* Matrix Trust Company	Non-Interest-Bearing Cash			3,886
Total Cash				3,886
Insurance Company Separate Accounts				
* RiverSource Life Insurance Company	AB VSP Growth and Income Portfolio			27,372
* RiverSource Life Insurance Company	AB VSP International Value Portfolio			4,943
* RiverSource Life Insurance Company	Allsp VT Intl EQ			12,055
* RiverSource Life Insurance Company	Columbia VP Global Strategic Income Portfolio			4,133

Developmental Preschool and Day Care Center 403(b) Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 83-0316838 Plan No.: 001

June 30, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value	
Insurance Company Separate Accounts (continued)				
* RiverSource Life Insurance Company	Columbia VP Mid Cap Growth Portfolio	\$	20,234	
* RiverSource Life Insurance Company	Columbia VP Balanced Fund Portfolio		36,713	
* RiverSource Life Insurance Company	Columbia VP Disciplined Core Fund Portfolio		110,813	
* RiverSource Life Insurance Company	Columbia VP Dividend Opportunity Portfolio		73,478	
* RiverSource Life Insurance Company	Columbia VP High Yield Bond Portfolio		9,095	
* RiverSource Life Insurance Company	Columbia VP Intermediate Bond Portfolio		59,106	
* RiverSource Life Insurance Company	Columbia VP Overseas Core Fund Portfolio		20,581	
* RiverSource Life Insurance Company	Columbia VPUS Govt Mortgage Portfolio		1,359	
* RiverSource Life Insurance Company	Columbia VP Large Cap Growth Portfolio		14,570	
* RiverSource Life Insurance Company	Fidelity VP Mid Cap Portfolio		16,018	
* RiverSource Life Insurance Company	Franklin Small Cap Value VIP Fund Portfolio		5,954	
* RiverSource Life Insurance Company	Franklin Real Estate VIP Portfolio		3,630	
* RiverSource Life Insurance Company	Invesco VI America Fra Portfolio		5,208	
* RiverSource Life Insurance Company	Janus Henderson Global Technology And Innovation Portfolio SVC		6,033	
* RiverSource Life Insurance Company	MFS VIT New Discovery Portfolio		30,171	
* RiverSource Life Insurance Company	RVS Life Fixed Income Portfolio		66,682	
* RiverSource Life Insurance Company	VP Managed Volume Moderate Growth Fund Portfolio		63,110	
* RiverSource Life Insurance Company	VP Moderately Aggressive Portfolio		54,950	
* RiverSource Life Insurance Company	VP Moderately Conservative Portfolio		66,973	
* RiverSource Life Insurance Company	Wagner International Portfolio		19	
* RiverSource Life Insurance Company	Wagner Acorn Portfolio		12,817	
Total Insurance Company Separate Accounts				726,017

Developmental Preschool and Day Care Center 403(b) Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 83-0316838 Plan No.: 001

June 30, 2023

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value
Insurance Company Group Annuity Contract				
*	CMFG Life Insurance Company	Stable Value Fund	\$	184,702
Total Investments and Cash, per financial statements				2,635,832
*	Notes Receivable from Participants	Interest rates ranging from 0.08% to 8.50%	-	50,919
Total Investments and Cash, per Form 5500				\$ 2,686,751

* A party-in-interest, as defined by ERISA.

** The cost of participant-directed investments is not required to be disclosed.

Developmental Preschool and Day Care Center 403(b) Plan

Schedule H (Form 5500), Line 4a - Schedule of Delinquent Participant Contributions

EIN: 83-0316838

Plan No.: 001

Year ended June 30, 2023

	Participant Contributions Transferred Late to Plan	Total That Constitutes Nonexempt Prohibited Transactions			Contributions Pending Correction in VFCP*	Total Fully Corrected Under VFCP* and PTE 2022-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP*			
Check here if late participant loan repayments are included: ☒						
2023	\$ 2,939	\$ 2,939	\$ -	\$ -	\$ -	\$ -

* Voluntary Fiduciary Correction Program (DOL)

Developmental Preschool and Day Care Center 403(b) Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 83-0316838 Plan No.: 001

June 30, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value	
Mutual Funds				
Clearbridge	Large-Cap Growth Fund	\$	121,628	
DFA	Real Estate Securities Fund		3,693	
Invesco	Oppenheimer Discovery Mid Cap Growth Fund		20,910	
Invesco	Oppenheimer Global Fund		33,504	
Invesco	Oppenheimer International Growth Fund		32,767	
JP Morgan	Core Bond Fund		43,857	
MFS	Value Fund		176,983	
PIMCO	Income Fund		50,584	
Templeton	Global Bond Fund		3,906	
TIAA-CREF	Lifecycle Index 2020 Fund		906	
TIAA-CREF	Lifecycle Index 2025 Fund		65,743	
TIAA-CREF	Lifecycle Index 2030 Fund		46,254	
TIAA-CREF	Lifecycle Index 2035 Fund		22,801	
TIAA-CREF	Lifecycle Index 2040 Fund		199,376	
TIAA-CREF	Lifecycle Index 2045 Fund		227,322	
TIAA-CREF	Lifecycle Index 2050 Fund		38,378	
TIAA-CREF	Lifecycle Index 2055 Fund		121,238	
Vanguard	500 Index Fund		91,068	
Vanguard	High Yield Corporate Bond Fund		8,031	
Vanguard	Mid-Cap Index Fund		37,249	
Vanguard	Small Cap Index Fund		21,749	
Vanguard	Small Cap Value Index Fund		19,466	
Vanguard	Total International Stock Index Fund		10,062	
Virtus	Allianz GI NFJ Mid-Cap Value Fund		25,379	
Virtus	Newfleet Multi-Sector Intermediate Bond Fund		730	
* Wells Fargo	Diversified Equity Fund - Class A		1,164	
Columbia	Dividend Income Fund Class A		22,424	
Columbia	Acorn International Fund Class A		276	
BlackRock	Core Bond Portfolio Investor A Shares		8,663	
BlackRock	Mid-Cap Growth Equity Portfolio Investor A Shares		6,780	
BlackRock	Strategic Income Opportunities Portfolio Institutional Shares		9,972	
Columbia	Capital Allocation Moderate Conservative Portfolio Class A		1,998	
Columbia	Capital Allocation Moderate Aggressive Portfolio Class A		17,071	
Columbia	Capital Allocation Moderate Portfolio Class A		8,208	
Columbia	Funds Series Trust II - Columbia Government Money Market Fund		2,942	
Columbia	Contrarian Core Fund Class A		4,540	
American Century	Mid Cap Value		11,596	
Columbia	Global Technology Growth Fund Class A		2,962	
Goldman Sachs	GQG Partners International Opportunities Fund Class A		5,367	

Developmental Preschool and Day Care Center 403(b) Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
 EIN: 83-0316838 Plan No.: 001

June 30, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value	
Mutual Funds (continued)				
Goldman Sachs	Small Cap Equity Insights Fund Class A	\$	5,533	
Columbia	Dividend Opportunity Fund Class A		15,497	
Janus Henderson	Forty Fund Class A		13,473	
John Hancock	Funds Alternative Asset Allocation Fund Class A		6,428	
Lord Abbett	Bond Debenture Fund Class A		1,128	
Lord Abbett	Short Duration Income Fund Class A		3,753	
Columbia Threadneedle	Mid Cap Value		368	
MFS	International Growth Fund Class A		9,077	
MFS	International Intrinsic Value Fund Class A		1,700	
MFS	Value Fund Class A		2,909	
MFS	Growth Fund		3,061	
Multi-Manager	Growth Strategies Fund Institutional Class		9,401	
Multi-Manager	Small Cap Equity Strategies Fund Institutional Class		2,409	
Multi-Manager	Total Return Bond Strategies Fund Institutional Class		15,016	
Multi-Manager	Value Strategies Fund Institutional Class		8,889	
Voya Multi	International Equity Fund Class I		5,124	
PGIM	Global Total Return Fund - Class A		2,498	
Columbia	Select Global Equity Fund Class A		969	
Columbia	Strategic Income Fund Class A		722	
Fidelity	Advisor Small Cap Value Fund		5,352	
ALPS	ALPS/Smith Total Return Bond Fund Class A		3,740	
ALSPG	ALSPG E/MKT EQ		2,306	
ALSPG	ALSPG SPL MDCP VAL		1,790	
Columbia	Money Market Fund		51,012	
Columbia Threadneedle	Govt Money Market		211	
Royce Investment Partners	Royce Micro Cap		9,089	
BlackRock	ISHS MSCI Global Min Vol		1,667	
JP Morgan	JPM Core Bond		8,719	
JP Morgan	JPM Midcap Growth		1,839	
Total Mutual Funds				1,721,227
Cash				
* Matrix Trust Company	Non-Interest-Bearing Cash			3,886
Total Cash				3,886
Insurance Company Separate Accounts				
* RiverSource Life Insurance Company	AB VSP Growth and Income Portfolio			27,372
* RiverSource Life Insurance Company	AB VSP International Value Portfolio			4,943
* RiverSource Life Insurance Company	Allsp VT Intl EQ			12,055
* RiverSource Life Insurance Company	Columbia VP Global Strategic Income Portfolio			4,133

Developmental Preschool and Day Care Center 403(b) Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)
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June 30, 2023

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Developmental Preschool and Day Care Center 403(b) Plan

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