

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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ 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 KIDSPEACE TAX DEFERRED ANNUITY PLAN
1b	Three-digit plan number (PN) ▶ 003
1c	Effective date of plan 01/01/1976
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) KIDSPEACE CORPORATION SHEILA RULLI 4085 INDEPENDENCE DRIVE SCHNECKSVILLE, PA 18078
2b	Employer Identification Number (EIN) 23-1353394
2c	Plan Sponsor's telephone number 610-799-8161
2d	Business code (see instructions) 813000

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2024	CATHY MARTUCCI
	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 2279
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 1965 6a(2) 2076 6b 0 6c 350 6d 2426 6e 0 6f 2426 6g(1) 1183 6g(2) 1447 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:

2F 2G 2M 2T 2E

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
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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
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached 0
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan KIDSPEACE TAX DEFERRED ANNUITY PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 KIDSPEACE CORPORATION	D Employer Identification Number (EIN) 23-1353394

Part I

Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....

Yes

☒

No
- b

If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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?
64 15	INVESTMENT CUSTODIAN	60411	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan KIDSPACE TAX DEFERRED ANNUITY PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 KIDSPACE CORPORATION	D Employer Identification Number (EIN) 23-1353394	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)	55238	72079
(3) Other	1b(3)	6291	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	390086	0
(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)	152119	141163
(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)	15548581	18500418
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	16152315	18713660
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	16152315	18713660

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)		
(B) Participants	2a(1)(B)	1786988	
(C) Others (including rollovers)	2a(1)(C)	7923	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1794911
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)	7711	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7711
(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)	88	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		88
(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)		2594866
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		4397576

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1775485	
(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)		1775485
f Corrective distributions (see instructions)	2f		635
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	60411	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		60411
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1836531

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2561045
l Transfers of assets:			
(1) To this plan	2l(1)		300
(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: **MAHER DUESSEL**

(2) EIN: **25-1622758**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
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.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		3100000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
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.			

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 2023 This Form is Open to Public Inspection.
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan KIDSPEACE TAX DEFERRED ANNUITY PLAN		B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 KIDSPEACE CORPORATION		D Employer Identification Number (EIN) 23-1353394
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): 31-1592130		
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) 2023 v. 230707		

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) b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14a 14b 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
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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) and (b): a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____% b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
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. _____	

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No 21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). ☐ Design-based safe harbor method ☐ "Prior year" ADP test ☒ "Current year" ADP test ☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ____/____/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.	

KidsPeace Tax Deferred Annuity Plan

Financial Statements
and Supplemental Schedule

Years Ended December 31, 2023 and 2022
with Independent Auditor's Report

MaherDuessel

A horizontal bar at the bottom of the page, divided into two segments. The left segment is black and the right segment is blue, matching the color of the 'D' in the company name above.

KIDSPEACE TAX DEFERRED ANNUITY PLAN

YEARS ENDED DECEMBER 31, 2023 AND 2022

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Independent Auditor's Report

Plan Administrator KidsPeace Tax Deferred Annuity Plan

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

We were engaged to perform an audit of the financial statements of KidsPeace Tax Deferred Annuity Plan (Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note 9 to the financial statements, is complete and accurate.

Disclaimer of Opinion

We do not express an opinion on the financial statements of the Plan referred to in the first paragraph. 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

The Plan has not maintained sufficient accounting records and supporting documents relating to certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009. Accordingly, we were unable to apply auditing procedures sufficient to determine

the extent to which the accompanying financial statements may have been affected by these conditions.

Further, as described in Note 10, the Plan has excluded from investments, in the accompanying statements of net assets available for plan benefits, certain annuity and custodial accounts issued to current and former employees prior to January 1, 2009, as permitted by the DOL's Field Assistance Bulletin No. 2009-02, *Annual Reporting Requirements for 403(b) Plans*. The investment income and distributions related to such accounts have also been excluded in the accompanying statements of changes in net assets available for plan benefits. The amount of these excluded annuity and custodial accounts and the related income and distributions are not determinable. Accounting principles generally accepted in the United States of America require that these accounts and the related income and distributions be included in the accompanying financial statements.

Responsibilities of Management for the Financial Statements

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

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

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

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 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.

Plan Administrator
KidsPeace Tax Deferred Annuity Plan
Independent Auditor's Report
Page 3

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.

Supplemental Schedule(s) Required by ERISA

The supplemental schedule of Schedule of Assets (Held at End of Year) as of December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. 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.



Harrisburg, Pennsylvania
October 7, 2024

KIDSPEACE TAX DEFERRED ANNUITY PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2023 AND 2022

	2023	2022
Assets		
Investments, at fair value	<u>\$ 18,500,418</u>	<u>\$ 15,938,667</u>
Receivables:		
Participant contributions	72,078	61,529
Notes receivable from participants	<u>141,163</u>	<u>152,119</u>
Total receivables	<u>213,241</u>	<u>213,648</u>
Total Assets	<u>18,713,659</u>	<u>16,152,315</u>
Liabilities		
Liabilities	<u>-</u>	<u>-</u>
Net Assets		
Net assets available for benefits	<u><u>\$ 18,713,659</u></u>	<u><u>\$ 16,152,315</u></u>

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

KIDSPACE TAX DEFERRED ANNUITY PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
Additions:		
Investment income:		
Net appreciation (depreciation) in fair value of investments	\$ 2,594,953	\$ (2,955,932)
Interest income on notes receivable from participants	8,011	6,441
Contributions:		
Participants	1,786,988	1,515,662
Rollovers	7,923	15,303
Total contributions	1,794,911	1,530,965
Total additions	4,397,875	(1,418,526)
Deductions:		
Benefits paid to participants	1,775,485	1,436,158
Deemed distributions	635	-
Administrative expenses	60,411	41,157
Total deductions	1,836,531	1,477,315
Net Increase (Decrease)	2,561,344	(2,895,841)
Net Assets Available for Benefits:		
Beginning of year	16,152,315	19,048,156
End of year	\$ 18,713,659	\$ 16,152,315

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

KIDSPEACE TAX DEFERRED ANNUITY PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

1. Description of Plan

The following description of the KidsPeace Tax Deferred Annuity Plan (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 covering all employees of KidsPeace Corporation (Company) who have completed one year of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Company has a Fiduciary Committee which is responsible for oversight of the Plan. The Fiduciary Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Company's Board of Directors.

For salary deferral purposes, an eligible employee can immediately participate in the Plan. In order to receive an allocation of any contribution by the Company, an eligible employee must have one year of eligible service, be age 21 or older, and be employed on the last day of the plan year. New employees age 21 or older will be automatically enrolled in the Plan unless they choose to opt out.

Contributions

Participants may elect to make contributions to the Plan up to the maximum contribution as defined by the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute eligible rollover distributions as defined in the plan document. The Company can contribute to the Plan at its discretion. No discretionary contributions were made for 2023 and 2022. Participants direct the investment of all contributions into various investment options offered by the Plan. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the discretionary Company contribution, and (b) the Plan's earnings, and charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on

KIDSPEACE TAX DEFERRED ANNUITY PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

participant earnings, account balances or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting and Forfeitures

Participants are immediately vested in their contributions plus actual earnings thereon. For individuals hired before April 15, 2015, participants are vested in their discretionary Company contributions following three years of service. Participants hired after April 15, 2015 are vested after four years of service. Forfeitures, if available, can be used to pay reasonable Plan expenses, or reduce Company contributions. There are no forfeited nonvested accounts as of December 31, 2023 and 2022.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. The loans are secured by the balance in the participant's account and bear interest from 3.25 percent to 8.50 percent at December 31, 2023, which is commensurate with local prevailing rates as determined quarterly by the plan administrator. Principal and interest is paid ratably through bi-weekly payroll deductions. Terms range from one to five years or greater for the purchase of a primary residence.

Payment of Benefits

In the case of normal retirement, hardship, permanent disability, death or termination of employment, participants may elect to receive the value of his or her vested account, in accordance with the provisions of the Plan, in a lump-sum distribution. In addition, participants may elect in-service withdrawals of their elective deferral account balances after reaching age 59 1/2. Participants are also permitted to make hardship withdrawals from their account balances in certain cases of immediate and heavy financial need. Participants' deferral contributions must be suspended for a period of six months following hardship withdrawals. Minimum required distributions for participants who have reached age 72 also apply IRS regulations. The required minimum distribution is deferred if the participant is still employed at age 72 (73 if you reach age 72 after Dec. 31, 2022) and will begin upon retirement.

KIDSPACE TAX DEFERRED ANNUITY PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan management and the Fiduciary Committee determine the Plan's valuation policies utilizing information provided by the trustee. See Note 3 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Net appreciation includes the gains and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. Interest income is recorded on the accrual basis.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation in fair value of investments.

KIDSPEACE TAX DEFERRED ANNUITY PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

The Plan has evaluated subsequent events for recognition or disclosure through the date the financial statements were available to be issued.

3. Fair Value Measurements

The framework for measuring fair value 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 authoritative guidance 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 other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

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

KIDSPEACE TAX DEFERRED ANNUITY PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observables 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 December 31, 2023 and 2022.

Money market fund is valued at the quoted net asset value (NAV) of shares held by the Plan at year end.

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 U.S. Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan, including the mutual funds held within the self-directed brokerage accounts, are deemed to be actively traded.

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

Assets at Fair Value as of December 31, 2023				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 416,063	\$ -	\$ -	\$ 416,063
Mutual funds	18,084,355	-	-	18,084,355
Total investments at fair value	<u>\$ 18,500,418</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,500,418</u>

Assets at Fair Value as of December 31, 2022				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 390,086	\$ -	\$ -	\$ 390,086
Mutual funds	15,548,581	-	-	15,548,581
Total investments at fair value	<u>\$ 15,938,667</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,938,667</u>

KIDSPEACE TAX DEFERRED ANNUITY PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

4. Administration of Plan Assets

The Plan's assets are administered under a contract with Nationwide Trust Company, the trustee of the Plan. The trustee invests funds received from contributions and investment sales, and makes distribution payments to participants.

5. Related-Party and Party-in-Interest Transactions

Certain of the Plan's investments are managed by the trustee, and therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment manager services are included in net appreciation in the fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. Additionally, the Plan issues loans to participants, which are secured by the participant's account balances. These transactions qualify as party in interest transactions.

Certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100 percent vested in their Company contributions.

7. Tax Status

The Plan is a volume submitter profit sharing plan sponsored by Nationwide Financial Services, Inc. (Nationwide). Nationwide has received an advisory letter dated March 31, 2017, indicating that the Plan is acceptable under the IRC for use by the employers for benefits of their employees. Although the Plan has been amended since receiving the advisory letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC, and therefore believes that the Plan is qualified and the related trust is tax exempt.

KIDSPEACE TAX DEFERRED ANNUITY PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Plan and recognize a tax liability 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.

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. 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. Information Certified by Trustee

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA for 2023 and 2022. Accordingly, Nationwide Trust Company, the trustee of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2023 and 2022, and the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2023, and the related investment activity reported in the Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2023 and 2022.

10. Custodian Accounts Excluded From Financial Statements

In November 2007, the DOL issued amended regulations eliminating an exemption granted to 403(b) plans from the annual Form 5500 reporting and disclosure requirements under Part 1 of Subtitle B of Title I of ERISA, as amended. Prior to the amended regulations, the Plan was not viewed as a separate reporting entity. Historically, the Plan was viewed as a collection of individual contracts with which participants could engage in a range of actions with limited involvement, if any, by the plan sponsor. Accordingly, various accounting and payroll records related to the Plan's 403(b) annuity contracts and custodial accounts issued

KIDSPEACE TAX DEFERRED ANNUITY PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2023 AND 2022

to current and former employees prior to January 1, 2009 were not sufficiently maintained by the Plan. Consequently, the Plan's financial statements have been prepared based on available records analyzed by plan management. As certain records were not available from the inception of the Plan, the effect, if any, on the completeness or accuracy of the Plan's financial statements cannot be determined.

The DOL's Field Assistance Bulletin No. 2009-02, Annual Reporting Requirements for 403(b) Plans (FAB 2009-02) (as clarified by Field Assistance Bulletin No. 2010-01) allows a plan administrator of a 403(b) plan to exclude certain annuity contracts and custodial accounts from plan assets for purposes of ERISA's annual reporting and audit requirements under specified conditions. The plan administrator has concluded that these annuity contracts and custodial accounts have met the criteria required under FAB 2009-02 and therefore, effective January 1, 2009, the Plan has excluded certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009 from the investments reported in the accompanying Statements of Net Assets Available for Benefits. The related investment income and distributions have also been excluded from the accompanying Statements of Changes in Net Assets Available for Benefits. The amount of these excluded annuity contracts and custodial accounts and the related income and distributions has not been determined, but management estimates that they could be material to the financial statements. Accounting principles generally accepted in the United States of America require that these excluded annuity contracts and custodial accounts and the related income and distributions be included in the accompanying financial statements.

SUPPLEMENTAL SCHEDULES

KIDSPeACE TAX DEFERRED ANNUITY PLAN

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR) ATTACHMENT TO FORM 5500

Plan Name: KidsPeace Tax Deferred Annuity Plan

Plan Number: 003

Employer I.D. #: 23-1353394

a. *	b. Description of investment, borrower, lessor or similar party	c. Identify of issue including maturity date, rate of interest, collateral, par or maturity value	d. Cost	e. Current Value
*	Money Market Fund Nationwide	Nationwide Money Market Inst	N/R	\$ 416,063
	Mutual Funds			
	Aberdeen	Aberdeen Global Equity CI A	N/R	95,582
	Aberdeen	Abrden Gbl Eq A	N/R	1,468
	Alger	Alger Cap App Inst I	N/R	117
	Alger	Alger Spectra Inst	N/R	13,658
	American Beacon	AmBcn Intl Eq Adv	N/R	30
	American Century	AmCent ShtDrInflPrtBd R5	N/R	959
	American Century	AmCent Ultra A	N/R	1,159,243
	American Funds	American Funds EuroPacfc Gr R6	N/R	410,097
	American Funds	American Funds Inflation Linked Bd R6	N/R	88,351
	American Funds	American Funds New World R6	N/R	284,149
	American Funds	AmFds AMCAP R6	N/R	1,374
	Avantis	Avnts US SmCap Val Inst	N/R	33,970
	Avantis	Avnts US LgCap Val Inst	N/R	102,755
	Baird	Baird Short-Term Bond Inst	N/R	50,331
	BlackRock	BlackRock Mid Cap Growth Equity Inv A	N/R	123
	BlackRock	BlkRk Hi Yld Bd Inst	N/R	68,142
	BlackRock	BlkRk Strat Inc Oppr Inv A	N/R	1,142
	BlackRock	BlkRk Ttl Rtn Inv A	N/R	54,186
	Cambiar International	AICF Cambiar Intl Eq Inv	N/R	14
	Columbia	Col Conv Sec Inst2	N/R	52,182
	Columbia Select	Col Sel LgCap Gr Inst2	N/R	2,521
	Diamond Hill	Diamond Hill MdCap I	N/R	58,347
	Dimensional	DFA Infl Prtct Sec Inst	N/R	894
	Dimensional	DFA Emrg Mkt Cor Eq Inst	N/R	93,583
	Dimensional	DFA US LgCap Val Inst	N/R	2,787
	Dimensional	DFA US Trgt Val Inst	N/R	65
	Dodge & Cox	Dodge & Cox International Stock Fund	N/R	115,833
	Federated	Federated Instl High Yield Bond Instl	N/R	111,359
	Fidelity	Fid 500 Indx	N/R	178,339
	Fidelity	Fid Intl Indx	N/R	108,420
	Fidelity	Fid US Bd Indx	N/R	141,067
	Franklin Templeton	FnklnTmp Gbl Bd A	N/R	603
	Franklin Templeton	FnklnTmp Gbl Bd Adv	N/R	3
	Goldman Sachs	Goldmand Sachs Int'l Sm Cp Insights Instl	N/R	45,978
	Goldman Sachs	GdmnScs GQGPtrnlOppr R6	N/R	117,802
	Harbor	Harbor Cap App Inst	N/R	89,217
	Harbor	Harbor Intl Inst	N/R	1,599
	Invesco	Invsco Opp Intl Gr A	N/R	1,643
	Invesco	Invsco Eq Inc A	N/R	1,311
	J.P. Morgan	JPM Eq Inc A	N/R	1,602
	J.P. Morgan	JPM Eq Inc R5	N/R	93,521
	J.P. Morgan	JPM SmCap Val A	N/R	587
	J.P. Morgan	JPM LgCap Gr R6	N/R	92,294
	JP Morgan	JPMorgan Mortgage-Backed Securities R6	N/R	125,427
	Legg Mason	LeggM ClrBrdg LgCap Gr A	N/R	1,174
	MainStay MacKay	MnSty McKay Ttl Rtn Bd I	N/R	2,425
	Metropolitan West	Metropolitan West Total Return Bond I	N/R	394,924

* A party in interest as defined by ERISA
N/R - cost omitted for participant directed investments

(Continued)

KIDSPeACE TAX DEFERRED ANNUITY PLAN

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR) ATTACHMENT TO FORM 5500

Plan Name: KidsPeace Tax Deferred Annuity Plan

Plan Number: 003

Employer I.D. #: 23-1353394

a. *	b. Description of investment, borrower, lessor or similar party	c. Identify of issue including maturity date, rate of interest, collateral, par or maturity value	d. Cost	e. Current Value
	MFS Massachusetts	MFS Mass Inv Gr Stk R4	N/R	96,947
	MFS Massachusetts	MFS MdCap Gr R6	N/R	56,363
	Nationwide Loomis	NW Loomis AllCap Gr R6	N/R	101,779
	Nuveen	High Yield Income Fund	N/R	1,767
	PGIM	PGIM Gbl RealEst A	N/R	1,228
	PGIM	PGIM Ttl Rtn Bd A	N/R	1,365
	PGIM	PGIM Ttl Rtn Bd R6	N/R	99,273
	Pimco	Pimco Short-Term Instl	N/R	568,884
	Pimco	PIMCO ComdtyRealRtnStrat A	N/R	52,404
	Pimco	PIMCO Real Rtn Inst	N/R	73,058
	Principal	Prncpl Gbl RealEst Inst	N/R	63,966
	Principal	Prncpl MdCap Val I Inst	N/R	59
	T. Rowe Price	T. Rowe Price Personal Strat Gr	N/R	65,178
	T. Rowe Price	TRowePr Hlth Scnc	N/R	24,502
	Vanguard	Vngrd Explr Adml	N/R	34,777
	Vanguard	Vngrd Trgt Rtrmt Inc	N/R	118,074
	Vanguard	Vanguard 500 Index	N/R	1,384,573
	Vanguard	Vanguard Balanced Index Adm	N/R	2,913,885
	Vanguard	Vanguard Energy Index Adml	N/R	9,591
	Vanguard	Vanguard Equity-Income Adm	N/R	1,554,573
	Vanguard	Vanguard FTSE Social Index Adm	N/R	60,757
	Vanguard	Vanguard REIT Index Adm	N/R	206,738
	Vanguard	Vanguard Small Cap Index Adm	N/R	665,115
	Vanguard	Vanguard Target Retirement 2020 Inv	N/R	292,857
	Vanguard	Vanguard Target Retirement 2025 Inv	N/R	671,013
	Vanguard	Vanguard Target Retirement 2030 Inv	N/R	268,825
	Vanguard	Vanguard Target Retirement 2035 Inv	N/R	433,925
	Vanguard	Vanguard Target Retirement 2040 Inv	N/R	954,125
	Vanguard	Vanguard Target Retirement 2045 Inv	N/R	235,829
	Vanguard	Vanguard Target Retirement 2050 Inv	N/R	964,998
	Vanguard	Vanguard Target Retirement 2055 Inv	N/R	156,105
	Vanguard	Vanguard Target Retirement 2060 Inv	N/R	127,388
	Vanguard	Vanguard Total Bond Market Index Adm	N/R	102,465
	Vanguard	Vanguard Intl Bond Market Index Adm	N/R	42,719
	Vanguard	Vanguard Total Intl Stock Index Admiral	N/R	200,287
	Vanguard	Vanguard Total Stock Mkt Idx Adm	N/R	507,355
	Vanguard	Vanguard Wellesley Income Inv	N/R	122,626
	Victory Sycamore	Established Value Fund R6	N/R	647,784
		Total mutual funds		18,084,355
*	Participant Loans	Interest rates: 3.25% - 8.50%		141,163
				<u>\$ 18,641,581</u>

* A party in interest as defined by ERISA

N/R - cost omitted for participant directed investments

Schedule H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan:

► KIDSPEACE TAX DEFERRED ANNUITY PLAN

Employer Identification Number: ►

23-1353394

For plan year (beginning/ending): ►

1/1/2023-12/31/2023

Plan number: ► 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	AB GLBL BD I	MUTUAL FUND		95582
	AMCENT SHTDRINFLPRTBD R5	MUTUAL FUND		959
	AMFDS AMCAP R6	MUTUAL FUND		1374
	AMFDS EUROPACFC GR R6	MUTUAL FUND		410097
	AMFDS INFL LNKD BD R6	MUTUAL FUND		88351
	AMFDS NEW WLD R6	MUTUAL FUND		284149
	BAIRD ST BD INST	MUTUAL FUND		50331
	BLKRK HI YLD BD INST	MUTUAL FUND		68142
	COL CONV SEC INST2	MUTUAL FUND		52182
	COL SEL LGCAP GR INST2	MUTUAL FUND		2521
	DFA EMRG MKT COR EQ INST	MUTUAL FUND		93,583.00
	DFA INFL PRTCT SEC INST	MUTUAL FUND		894.00
	DFA US LGCAP VAL INST	MUTUAL FUND		2,787.00
	DFA US TRGT VAL INST	MUTUAL FUND		65.00
	DIAMOND HILL MDCAP I	MUTUAL FUND		58,347.00
	DODGECOX INTL STK CLASS I	MUTUAL FUND		115,833.00
	FED HRMS INST HIYLDBD INST	MUTUAL FUND		111,359.00
	FID 500 INDX	MUTUAL FUND		178,339.00
	FID INTL INDX	MUTUAL FUND		108,420.00
	FID US BD INDX	MUTUAL FUND		141,067.00
	FNKLNTMP GLBL BD ADV	MUTUAL FUND		3
	GDMNSCS GQGPTNRINTLOPPR R6	MUTUAL FUND		117,802.00
	GDMNSCS INSMCPINSIGHT INST	MUTUAL FUND		45978
	HARBOR CAP APP INST	MUTUAL FUND		89217
	HARBOR INTL INST	MUTUAL FUND		1599
	JPM EQ INC R5	MUTUAL FUND		93521
	JPM LGCAP GR R6	MUTUAL FUND		92294
	JPM MRTG BCKD SEC R6	MUTUAL FUND		125427
	METWEST TTL RTN BD I	MUTUAL FUND		394924
	MFS MDCAP GR R6	MUTUAL FUND		56363
	MNSTY MCKAY TTL RTN BD I	MUTUAL FUND		2425
	NW LOOMIS ALLCAP GR R6	MUTUAL FUND		101779
	PGIM TTL RTN BD R6	MUTUAL FUND		99273
	PIMCO REAL RTN INST	MUTUAL FUND		73058
	PIMCO ST INST	MUTUAL FUND		568884
	PRNCPL GLBL REALEST INST	MUTUAL FUND		63966
	PRNCPL MDCAP VAL I INST	MUTUAL FUND		59
	TROWEPR HLTH SCNC	MUTUAL FUND		24502
	TROWEPR SPCTRMMODGRALLOC	MUTUAL FUND		65178
	VNGRD 500 INDEX FD AS	MUTUAL FUND		1384573
	VNGRD BAL INDX ADML	MUTUAL FUND		2913885
	VNGRD ENRGY INDX ADML	MUTUAL FUND		9591
	VNGRD EQ INC ADML	MUTUAL FUND		1554573
	VNGRD EXPLR ADML	MUTUAL FUND		34777
	VNGRD FTSE SOC INDX ADML	MUTUAL FUND		60757
	VNGRD REALEST INDX ADML	MUTUAL FUND		206738
	VNGRD SM CAP INDX FD AS	MUTUAL FUND		665115
	VNGRD TRGT RTRMT 2020 INV	MUTUAL FUND		292857
	VNGRD TRGT RTRMT 2025 INV	MUTUAL FUND		671013
	VNGRD TRGT RTRMT 2030 INV	MUTUAL FUND		268825
	VNGRD TRGT RTRMT 2035 INV	MUTUAL FUND		433925
	VNGRD TRGT RTRMT 2040 INV	MUTUAL FUND		954125
	VNGRD TRGT RTRMT 2045 INV	MUTUAL FUND		235829
	VNGRD TRGT RTRMT 2050 INV	MUTUAL FUND		964998
	VNGRD TRGT RTRMT 2055 INV	MUTUAL FUND		156105
	VNGRD TRGT RTRMT 2060 INV	MUTUAL FUND		127388
	VNGRD TRGT RTRMT INC	MUTUAL FUND		118076
	VNGRD TTL BND MKT LDX ADM	MUTUAL FUND		102465
	VNGRD TTL INTL BD IDX ADML	MUTUAL FUND		42719
	VNGRD TTL INTLSTKINDX ADML	MUTUAL FUND		200287
	VNGRD TTL STMKT INDX FD AS	MUTUAL FUND		507355
	VNGRD WLSLY INC ADML	MUTUAL FUND		122626
	AVNTS US SMCAP VAL INST	MUTUAL FUND		33970
	VIC SYC ESTBLSHD VAL R6	MUTUAL FUND		647784
	ALGER CAPITAL APPRECIATION INSTITUTIONAL	MUTUAL FUND		117

MASSACHUSETTS INVESTORS GROWTH STOCK	MUTUAL FUND		96947
NATIONWIDE GOVERNMENT MONEY MARKET	MUTUAL FUND		416063
AVNTS US LGCAP VAL INST	MUTUAL FUND		102755
INVSCO EQ INC A	MUTUAL FUND		1311
ABRDEN GLBL EQ A	MUTUAL FUND		1468
AICF CAMBIAR INTL EQ INV	MUTUAL FUND		14
INVSCO OPP INTL GR A	MUTUAL FUND		1643
ALGER SPECTRA INST	MUTUAL FUND		13658
PUB-AMBCN INTL EQ ADV	MUTUAL FUND		30
PUB-AMCENT ULTRA A	MUTUAL FUND		1159243
BLKRRK MDCAP GR EQ INV A	MUTUAL FUND		123
PUB-BLKRRK TTL RTN INV A	MUTUAL FUND		54183
BLKRRK STRAT INC OPPR INV A	MUTUAL FUND		1142
JPM EQ INC A	MUTUAL FUND		1602
JPM SMCAP VAL A	MUTUAL FUND		587
LEGGM CLRBRDG LGCAP GR A	MUTUAL FUND		1174
NUVN HI YLD INC A	MUTUAL FUND		1767
PIMCO COMDTYREALRTNSTRAT A	MUTUAL FUND		52404
PRUDNTL GLBL REALEST A	MUTUAL FUND		1228
PRUDNTL TTL RTN BD A	MUTUAL FUND		1365
FNKLNTMP GLBL BD A	MUTUAL FUND		603
0 PARTICIPANT LOANS	LOW-HIGH INTEREST RATE 3.25% - 8.50% MATURITY DATE 5/1/2028		141163