

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) _____
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) FRANCINE IR-2024-236, 3614-EM-LA
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 COLLEGIATE ACADEMIES 403(B) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 09/01/2011
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) COLLEGIATE ACADEMIES 2625 THALIA STREET NEW ORLEANS, LA 70113
2b	Employer Identification Number (EIN) 80-0601507
2c	Plan Sponsor's telephone number 504-503-0008
2d	Business code (see instructions) 611000

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	01/28/2025	JUSTIN PICKEL
	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	5 804
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) 529 6a(2) 579 6b 0 6c 333 6d 912 6e 0 6f 912 6g(1) 718 6g(2) 800 6h 19
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 2L 2K 2F 2G 2E 2T 3D 2S

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 2
- (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 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 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan COLLEGIATE ACADEMIES 403(B) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COLLEGIATE ACADEMIES	D Employer Identification Number (EIN) 80-0601507	

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
RELIASTAR 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
41-0451140	67105	JS34	50	01/01/2023	12/31/2023

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

(a) Total amount of commissions paid 208	(b) Total amount of fees paid 0
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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
DANIEL B SNYDER
301 E. WILLIAM DAVID PKWY
METAIRIE, LA 70005

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
208			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	

(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	
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. Specify nature of costs ▶	6d	

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b	Balance at the end of the previous year	7b	254574
c	Additions: (1) Contributions deposited during the year	7c(1)	
	(2) Dividends and credits	7c(2)	
	(3) Interest credited during the year	7c(3)	2486
	(4) Transferred from separate account	7c(4)	
	(5) Other (specify below)	7c(5)	113
	▶ LOAN REPAYMENTS, POSITIVE VALUE ADJUSTMENT, COLLATERAL INTEREST EARNED		
	(6) Total additions	7c(6)	2599
d	Total of balance and additions (add lines 7b and 7c(6))	7d	257173
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	19637
	(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)	19637
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	237536

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	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE 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 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan COLLEGIATE ACADEMIES 403(B) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COLLEGIATE ACADEMIES	D Employer Identification Number (EIN) 80-0601507	

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
NATIONWIDE 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
31-4156830	66869	432-80016	764	01/01/2023	12/31/2023

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

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

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	
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	14174
c	Additions: (1) Contributions deposited during the year	7c(1)	5259
	(2) Dividends and credits	7c(2)	
	(3) Interest credited during the year	7c(3)	229
	(4) Transferred from separate account.....	7c(4)	
	(5) Other (specify below)	7c(5)	
	(6) Total additions	7c(6)	5488
d	Total of balance and additions (add lines 7b and 7c(6))	7d	19662
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	3010
	(2) Administration charge made by carrier	7e(2)	134
	(3) Transferred to separate account.....	7e(3)	
	(4) Other (specify below)	7e(4)	
	(5) Total deductions	7e(5)	3144
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	16518

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	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 COLLEGIATE ACADEMIES 403(B) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 COLLEGIATE ACADEMIES	D Employer Identification Number (EIN) 80-0601507

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

NATIONWIDEONE NATIONWIDE PLAZACOLUMBUS, OH 43215

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

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

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

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

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?
15 67 37 52 62 64	RECORDKEEPER	148921	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

FREEGULLIVER, LLC

509 OCTAVIA ST
NEW ORLEANS, LA 70115

72-1498534

(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?
22 23 53	INVESTMENT ADVISORY	74637	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

THE HASLAUER GROUP, INC

1800 WILLIAMS BLVD
SUITE C
KENNER, LA 70062

72-1396122

(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 37 64	TPA	19391	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

RELIASTAR LIFE INSURANCE COMPANY

P.O. BOX 5050
MINOT, ND 58702-5050

41-0451140

(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	SERVICE PROVIDER	0	Yes ☒ No ☐	Yes ☒ No ☐	1453	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
RELIASTAR LIFE INSURANCE COMPANY	64	1453

(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.
ING FIXED FUND 41-0451140	RECORD-KEEPING FEES

(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
		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 COLLEGIATE ACADEMIES 403(B) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COLLEGIATE ACADEMIES		
D Employer Identification Number (EIN) 80-0601507		

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	31661	35373
(2) Participant contributions	1b(2)	48767	49470
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	9528	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)	196117	305778
(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)	7929447	10316474
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	268748	254053
(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	8484268	10961148
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	863	2707
k Total liabilities (add all amounts in lines 1g through 1j)	1k	863	2707
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	8483405	10958441

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)	852197	
(B) Participants	2a(1)(B)	1260642	
(C) Others (including rollovers)	2a(1)(C)	26753	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2139592
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)	18066	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		18066
(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(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)		
(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)		

		(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)		1481146
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		3638804

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1052489	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)	2783	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1055272
f Corrective distributions (see instructions)	2f		
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)	108496	
(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)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		108496
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1163768

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2475036
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: **WEGMANN DAZET, APC**

(2) EIN: **72-0870824**

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.)	☒	☐	51610
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?	☒	☐	1000000
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.
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For calendar plan year 2023 or fiscal plan year beginning **01/01/2023** and ending **12/31/2023**

A Name of plan COLLEGIATE ACADEMIES 403(B) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 COLLEGIATE ACADEMIES	D Employer Identification Number (EIN) 80-0601507

Part I	Distributions
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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): 41-0451140 31-4156830		
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
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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
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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 <u>03 / 31 / 2017</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>J500385A</u> .	

**COLLEGIATE ACADEMIES
403(B) PLAN**

FINANCIAL STATEMENTS

December 31, 2023 and 2022

COLLEGIATE ACADEMIES
403(B) PLAN

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
Collegiate Academies 403(b) Plan
New Orleans, Louisiana

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

We have performed an audit of the financial statements of Collegiate Academies 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) (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 the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Collegiate Academies 403(b) 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 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 certification from a qualified institution as of December 31, 2023, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 7 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Collegiate Academies 403(b) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Other Matter – 2022 Financial Statements

The financial statements of Collegiate Academies 403(b) Plan for the year ended December 31, 2022 were audited by another auditor who expressed an unmodified opinion on those statements on September 30, 2023.

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 Collegiate Academies 403(b) Plan's ability to continue as a going concern within one year after the date that the financial statements are issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Collegiate Academies 403(b) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Collegiate Academies 403(b) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, line 4i – Schedule of Assets (Held at End of Year) and Schedule H, line 4a – Schedule of Delinquent Participant Contributions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Metairie, Louisiana
February 3, 2025

Wegmann Bazet, APC

COLLEGIATE ACADEMIES 403(B) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2023 and 2022

	2023	2022
ASSETS		
Investments, at fair value		
Mutual funds	\$ 10,316,474	\$ 7,938,975
Investment contract	<u>16,518</u>	<u>14,174</u>
Total investments, at fair value	<u>10,332,992</u>	<u>7,953,149</u>
Investments, at contract value		
Fixed contract account, at contract value	<u>237,535</u>	<u>254,574</u>
Total investments, at contract value	<u>237,535</u>	<u>254,574</u>
Receivables		
Employer contributions	35,373	31,661
Participant contributions	49,470	48,767
Notes receivable - participant loans	<u>305,778</u>	<u>196,117</u>
Total receivables	<u>390,621</u>	<u>276,545</u>
Total assets	<u>10,961,148</u>	<u>8,229,694</u>
LIABILITIES		
Other liabilities	<u>2,707</u>	<u>863</u>
Total liabilities	<u>2,707</u>	<u>863</u>
Net assets available for benefits	<u>\$ 10,958,441</u>	<u>\$ 8,483,405</u>

See accompanying Notes to Financial Statements.

COLLEGIATE ACADEMIES 403(B) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2023

	2023
Interest from notes receivable - participant loans	\$ 18,066
Additions to net assets attributed to:	
Investment income	
Net appreciation in fair value of investments	1,481,146
Total investment income	<u>1,481,146</u>
Contributions	
Participant	1,260,642
Participant rollovers	26,753
Employer	852,197
Total contributions	<u>2,139,592</u>
Total additions	<u>3,638,804</u>
Deductions from net assets attributed to:	
Benefits paid to participants	1,052,489
Other expense	2,783
Administrative expenses	108,496
Total deductions	<u>1,163,768</u>
Net increase	2,475,036
Net assets available for benefits	
Beginning of year	<u>8,483,405</u>
End of year	<u>\$ 10,958,441</u>

See accompanying Notes to Financial Statements.

COLLEGIATE ACADEMIES 403(B) PLAN
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2023 and 2022

1) Description of plan

The following description of the Collegiate Academies 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.

a) General

The Plan is a defined contribution type of qualified retirement plan commonly referred to as a 403(b) plan, covering all eligible employees of Collegiate Academies (Employer or Academy). New employees are eligible to join the Plan immediately. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

b) Contributions

Participants may make elective contributions to the Plan by deferring a percentage of their compensation each pay period up to a maximum of 100% of compensation or the statutory maximum dollar amount for the year. In addition, a participant who has attained age 50 before the close of the Plan year shall be eligible to make catch-up contributions and participants with fifteen years of service may make special long service catch-up contributions in accordance with limitations under the Internal Revenue Code. The total of deferral and Employer match cannot exceed statutory maximum. All eligible employees are automatically enrolled in the Plan with a 3% deferral election, unless the employee elects otherwise.

The Plan allows for Employer discretionary matching contributions. For the year ending December 31, 2023, Employer discretionary matching contributions were equal to 100% of the participant's salary deferral that did not exceed 3% of the participant's compensation.

c) Participant accounts

Each participant's account is credited with the participant's contribution, allocation of the Employer's matching contribution, Plan earnings and administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

d) Vesting

Participants are immediately vested in their elective contributions plus actual earnings thereon. Participants are 100% vested in Employer matching contributions after six months of service.

e) Payment of benefits

Upon termination of service, death, disability, or normal retirement, a participant may choose to receive a payout of benefits as a lump-sum amount or annuity (except single life annuities). Death payments can also be paid as a continuous right of withdrawal pursuant to which a participant may withdraw such amounts at such times as elected. Additionally, under certain circumstances of financial hardship, the participant is allowed to withdraw funds from the Plan. Balances under \$5,000 may be paid out at the discretion of the Academy.

f) Forfeitures

When termination of participant in the Plan occurs, the non-vested portion of the participant's account, as defined by the Plan, represents forfeitures. Forfeitures are used to reduce Employer contributions or to pay reasonable Plan expenses unless otherwise limited. At December 31, 2023 and 2022, forfeited non-vested accounts totaled \$11,434 and \$9,528, respectively.

g) Notes receivable - participant loans

Participants may borrow from their account a minimum of \$1,000 up to a maximum equal to the lesser of 50% of their vested account balance or \$50,000. Loans are restricted to vested dollars only. The loans are secured by the balance in the participant's account. Loans must be repaid through

COLLEGIATE ACADEMIES 403(B) PLAN
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2023 and 2022

1) Description of plan (continued)

g) Notes receivable - participant loans

payroll deductions with a maximum loan term of five years. The interest rate charged for a Plan loan will be prime rate, plus 2%.

2) Summary of accounting policies

a) Basis of accounting

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

b) Use of estimates

The preparation of the 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 net assets available for benefits at the date of the financial statements and the changes in net assets available for benefits during the reporting period and, when applicable, disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

c) Investment valuation and income recognition

The Plan's investments are stated at fair market value, except for benefit-responsive insurance contracts, which are 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. See Note 9 for discussion of fair value measurements.

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

The Plan maintains a benefit-responsive investment contract with Nationwide Trust Company. Nationwide Trust Company maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at contract value, which approximates fair value, as reported to the Plan by Nationwide Trust Company. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The average yield during 2023 and 2022 was 1.57% and 1.15%, respectively.

d) Payment of benefits

Benefits are recorded when paid. There were no amounts allocated to accounts of participants who have elected to withdraw from the plan but not yet been paid as of December 31, 2023 and 2022.

e) Plan administrative costs

The participant may be charged for some or all of the costs and expenses of operating the Plan. In addition, certain investment accounts charge assets and participant fees that are allocated among the respected participants.

f) Fixed contract account

The Plan maintains a benefit-responsive group annuity contract (fixed contract account) with Voya Retirement Insurance and Annuity Company (Voya) and certified by ReliaStar Life Insurance Company. Voya maintains the contributions in a general account. The account is credited with declared rates of interest and subject to a minimum rate of 1% for the years ended December 31, 2023 and 2022. The fixed contract account issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

COLLEGIATE ACADEMIES 403(B) PLAN
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2023 and 2022

2) Summary of accounting policies (continued)

f) Fixed contract account (continued)

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

The fixed contract is included in the financial statements at contract value, as reported to the Plan by Voya and certified by ReliaStar Life Insurance Company. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reverses against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer.

g) Payment of benefits

Benefits are recorded when paid. There were no amounts allocated to accounts of participants who have elected to withdraw from the plan but not yet been paid as of December 31, 2023 and 2022.

h) Plan administrative costs

The participant may be charged for some or all of the costs and expenses of operating the Plan. In addition, certain investment accounts charge assets and participant fees that are allocated among the respected participants.

i) Notes receivable – participant loans

Participant loans are classified as notes receivables – participant loans and are measured at their unpaid balance plus unpaid accrued interest. The Plan classified all participants with no payment received for 6 months as in default. Defaulted loans are deemed distributed and recorded as benefits paid to participants in the statement of changes in net assets available for benefits. During 2023, deemed distributions were \$12,669.

3) Investments

During the years ended December 31, 2023, the Plan's investments, including gains and losses on investments bought and sold, as well as held during the year, appreciated in value by \$1,481,146.

4) Federal income tax status

The Plan has executed an adoption agreement using a non-standardized prototype profit sharing plan. The prototype plan received an opinion letter from the Internal Revenue Service dated March 31, 2017, in which the Internal Revenue Service stated the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue code (IRC). The Plan itself has not separately applied for a determination letter; however, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provisions for income taxes has been included in the Plan's financial statements.

United States generally accepted accounting principles require 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 be sustained upon examination by the applicable authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for a period of three years from the filing of those returns.

COLLEGIATE ACADEMIES 403(B) PLAN
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2023 and 2022

5) Plan termination

Although it has not expressed any intent to do so, the Academy has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

6) Risks and uncertainties

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 value 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.

7) Information certified by the trustees (unaudited)

The following is a summary of the investment information regarding the Plan as of December 31, 2023 and 2022, and for the year ended December 31, 2023, included in the Plan's financial statements and supplementary schedules that was prepared by or derived from information prepared by Nationwide Trust Company and ReliaStar Life Insurance Company, the trustee and custodian of the Plan, respectively, and furnished to the plan administrator. The plan administrator has obtained certifications from the trustee and custodian that such information is complete and accurate.

	<u>2023</u>	<u>2022</u>
Investments:		
Mutual funds	\$ 10,316,474	\$ 7,938,975
Fixed contract account	237,535	254,574
Investment contract	16,518	14,174
Investment income:		
Net appreciation in fair value investments	1,481,146	
Interest from notes receivable – participant loans	18,066	

8) Related party transactions

Certain plan investments are issued or managed by Nationwide Trust Company, ReliaStar Life Insurance Company and Voya, the trustee, custodian and recordkeeper of the Plan, respectively, and, therefore, these transactions qualify as party-in-interest transactions.

9) Fair value measurement

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

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	Inputs to the valuation methodology include:

COLLEGIATE ACADEMIES 403(B) PLAN
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2023 and 2022

9) Fair value measurement (continued)

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

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

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

The asset's 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 need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The 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.

Mutual funds: Valued at daily closing price as reported by the fund.

Investment contract: Valued at fair value which approximates contract value.

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

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:

	<u>Assets at Fair Value as of December 31, 2023</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 10,316,474	\$ -	\$ -	\$ 10,316,474
Investment contract	-	16,518	-	16,518
Total assets at fair value	<u>\$ 10,316,474</u>	<u>\$ 16,518</u>	<u>\$ -</u>	<u>\$ 10,332,992</u>

	<u>Assets at Fair Value as of December 31, 2022</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 7,938,975	\$ -	\$ -	\$ 7,938,975
Investment contract	-	14,174	-	14,174
Total assets at fair value	<u>\$ 7,938,975</u>	<u>\$ 14,174</u>	<u>\$ -</u>	<u>\$ 7,953,149</u>

COLLEGIATE ACADEMIES 403(B) PLAN
NOTES TO FINANCIAL STATEMENTS
For the Years Ended December 31, 2023 and 2022

10) Change in custodian

In 2017, the Plan changed custodians from ReliaStar Life Insurance Company to Nationwide Trust Company. As a result of this change, participants no longer contribute to investments offered by ReliaStar Life Insurance Company. As of December 31, 2023 and 2022, \$237,535 and \$254,574, respectively, remains at ReliaStar Life Insurance Company.

11) SECURE Act 2.0

On December 23, 2022, Congress passed the Consolidated Appropriations Act of 2023 which included SECURE Act 2.0. SECURE Act 2.0 contains over 90 new retirement provisions, with varying effective dates through 2027. Since SECURE Act 2.0 provisions include both required and optional elements, the plan administrator will determine the optional provisions to elect and amend the Plan document accordingly. Most of the significant provisions will become effective in 2024 and thereafter. Accordingly, there is no material impact to the Plan's 2023 financial statements.

12) Prohibited transactions

During the Plan year ended December 31, 2023, employee withholdings and loan repayments in the amount of \$48,725 and \$2,885, respectively, were not remitted within the appropriate period by the Company. These transactions constitute prohibited transactions as defined by ERISA. Lost earnings on the withholdings have not been remitted to the Plan as of the date of this report.

13) Subsequent events

The Academy has evaluated subsequent events through the date of the auditor's report, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosures in these financial statements.

Collegiate Academies 403(b) Plan

EIN 80-0601507

PN - 001

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

December 31, 2023

(a) Party in Interest	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	Mutual funds:			
*	Nationwide Insurance Company	Ab Gbl Bd I	**	\$ 30,342
*	Nationwide Insurance Company	Amcent Gnma R5	**	2,788
*	Nationwide Insurance Company	Amfds Am Bal R6	**	69,128
*	Nationwide Insurance Company	Amfds Gr Fd Am R6	**	53,133
*	Nationwide Insurance Company	Amfds Inc Fd Am R6	**	54,311
*	Nationwide Insurance Company	Baird Cor Pls Bd Inst	**	5,034
*	Nationwide Insurance Company	Blackrock High Yield Portfolio - Class K	**	39,673
*	Nationwide Insurance Company	Blkrk Is Rsl2000smepind K	**	78,793
*	Nationwide Insurance Company	Blkrk Is S P 500 Indx Inst +	**	29,741
*	Nationwide Insurance Company	Blkrk Is S P 500 Indx K	**	676,028
*	Nationwide Insurance Company	Blkrk Mdcap Gr Eq Inst +	**	1,804
*	Nationwide Insurance Company	Blkrk Strat Inc Oppr I +	**	431
*	Nationwide Insurance Company	Blkrk Ttl Rtn K	**	17,874
*	Nationwide Insurance Company	Calvert Mdcap I	**	13,793
*	Nationwide Insurance Company	Clvrt Bal I	**	30,690
*	Nationwide Insurance Company	Clvrt Bd I	**	6,621
*	Nationwide Insurance Company	Clvrt Eq I	**	29,142
*	Nationwide Insurance Company	Clvrt Gbl Enrgy Soltns I +	**	7,250
*	Nationwide Insurance Company	Clvrt Shrt Dur Inc Inst	**	15,953
*	Nationwide Insurance Company	Clvrt Smcap I	**	5,880
*	Nationwide Insurance Company	Col Ltd Dur Cr Inst2	**	10,442
*	Nationwide Insurance Company	Col Sel Lgcap Gr Inst2 +	**	10,225
*	Nationwide Insurance Company	Dfa Emrg Mkt Cor Eq Inst	**	140,792
*	Nationwide Insurance Company	Dfa Gbl Alloc 25 75 Inst	**	12,778
*	Nationwide Insurance Company	Dfa Gbl Realest Sec Inst	**	7
*	Nationwide Insurance Company	Dfa Intl Cor Eq Inst	**	26,600
*	Nationwide Insurance Company	Dfa Intl Sustnbl Cor I	**	6,928
*	Nationwide Insurance Company	Dfa Lgcap Intl	**	89,561
*	Nationwide Insurance Company	Dfa Us Cor Eq I	**	28,628
*	Nationwide Insurance Company	Dfa Us Lgcap Val Inst +	**	11,499
*	Nationwide Insurance Company	Dfa Us Trgt Val Inst	**	13,441
*	Nationwide Insurance Company	Diamond Hill Mdcap I	**	82,063
*	Nationwide Insurance Company	Dodge & Cox International Stock Fund Class I	**	160,123
*	Nationwide Insurance Company	Fid 500 Indx	**	237,723
*	Nationwide Insurance Company	Fid Emrg Mkt Indx +	**	859
*	Nationwide Insurance Company	Fid Intl Indx	**	157,315
*	Nationwide Insurance Company	Fid Mdcap Indx +	**	1,385
*	Nationwide Insurance Company	Fid Realest Indx +	**	634
*	Nationwide Insurance Company	Fid Smcap Indx +	**	1,401
*	Nationwide Insurance Company	Fid Us Bd Indx	**	94,561
*	Nationwide Insurance Company	Gdmnscs Gqgptrintloppr R6	**	163,051
*	Nationwide Insurance Company	Harbor Intl Gr Inst +	**	8,479
*	Nationwide Insurance Company	Jpm Eq Inc R5	**	132,007
*	Nationwide Insurance Company	Jpm Lgcap Gr R6	**	120,726
*	Nationwide Insurance Company	Lrdabt Flotng Rt R5 +	**	1,776
*	Nationwide Insurance Company	Mfs Mdcap Gr R6	**	77,832
*	Nationwide Insurance Company	Neuber Sustnbl Eq Inst	**	7,727
*	Nationwide Insurance Company	Nw Loomis Allcap Gr R6	**	151,599
*	Nationwide Insurance Company	Pgim Ttl Rtn Bd R6	**	85,710
*	Nationwide Insurance Company	Pimco Emrgmktclernbd Inst +	**	916
*	Nationwide Insurance Company	Pimco Forgn Unhdg Inst	**	3,737
*	Nationwide Insurance Company	Pimco Real Rtn Inst	**	69,820
*	Nationwide Insurance Company	Pimcoomdyrealtrnstratinst	**	70,927
*	Nationwide Insurance Company	Prncpl Gbl Realest R6	**	86,824
*	Nationwide Insurance Company	Prncpl Realest Sec Inst +	**	2,105
*	Nationwide Insurance Company	Nuveen Core Impact Bond Fund - Class R6	**	2,104

(Continued)

Collegiate Academies 403(b) Plan
 EIN 80-0601507
 PN - 001
 Schedule H, line 4i - Schedule of Assets (Held at End of Year)
 December 31, 2023

(a) Party in Interest	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	Nationwide Insurance Company	Nuveen Mid Cap Value Fund - Class R6	**	10,389
*	Nationwide Insurance Company	Vngrd Bal Indx Adml	**	18,336
*	Nationwide Insurance Company	Vngrd Devl Mkt Indx Adml +	**	2,278
*	Nationwide Insurance Company	Vngrd Explr Adml	**	54,642
*	Nationwide Insurance Company	Vngrd Ftse Soc Indx Adml	**	19,237
*	Nationwide Insurance Company	Vngrd Gnma Adml	**	7,014
*	Nationwide Insurance Company	Vngrd Hi Yld Corp Adml	**	35,272
*	Nationwide Insurance Company	Vngrd Infl Prtct Sec Adml	**	2,442
*	Nationwide Insurance Company	Vngrd Intl Explr Inv	**	17,400
*	Nationwide Insurance Company	Vngrd Intl Gr Adml	**	35,079
*	Nationwide Insurance Company	Vngrd Intmdtrm Bd Indxadml	**	102,451
*	Nationwide Insurance Company	Vngrd Lt Invmt Grd Adml	**	20,318
*	Nationwide Insurance Company	Vngrd Lt Trsry Adml	**	21,920
*	Nationwide Insurance Company	Vngrd Mdcap Val Indx Adml	**	18,926
*	Nationwide Insurance Company	Vngrd Mid-Cap Idx Fd As	**	83,732
*	Nationwide Insurance Company	Vngrd Sm Cap Indx Fd As	**	150,737
*	Nationwide Insurance Company	Vngrd Smcap Val Indx Adml	**	13,661
*	Nationwide Insurance Company	Vngrd Strat Smcap Eq Inv	**	8,031
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2020 Inv	**	13,321
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2025 Inv	**	94,791
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2030 Inv	**	42,153
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2035 Inv	**	82,270
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2040 Inv	**	175,236
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2045 Inv	**	770,033
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2050 Inv	**	2,071,976
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2055 Inv	**	1,537,408
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2060 Inv	**	710,319
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2065 Inv	**	216,486
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt Inc	**	19,882
*	Nationwide Insurance Company	Vngrd Ttl Bnd Mkt Ldx Adm +	**	2,556
*	Nationwide Insurance Company	Vngrd Ttl Intlstkindx Adml +	**	7,888
*	Nationwide Insurance Company	Vngrd Ttl Stmkt Indx Fd As	**	462,565
*	Nationwide Insurance Company	Vngrd Val Indx Adml	**	20,127
*	Nationwide Insurance Company	Vngrd Wlsly Inc Adml	**	12,580
*	Nationwide Insurance Company	American Beacon International Equity Fund - Class R5 +	**	9,958
*	Nationwide Insurance Company	Avantis U.S. Small Cap Value Fund - Institutional Class	**	43,174
*	Nationwide Insurance Company	Avantis U.S. Large Cap Value Fund	**	145,037
*	Nationwide Insurance Company	Vanguard Target Retirement 2070 Fund - Investor Class	**	4,282
*	Nationwide Insurance Company	Fed Hrms Gov Oblgtns Prmr	**	11,855
Total mutual funds				10,316,474
Fixed contract account				
*	ReliaStar Life Insurance Company	Insurance Company General Account	**	237,535
Investment contract				
*	Nationwide Insurance Company	Best Of America Fixed	**	16,518
*	Participant loans	5.25% - 10.50%		305,778
Total investments, per Form 5500				\$ 10,876,305

The above investment information has been certified by the trustees as being complete and accurate.

* Represents a party-in-interest as defined by ERISA.

** Not required for participant-directed investments.

Collegiate Academies 403(b) Plan
 EIN: 80-0601507
 PN - 001

Schedule H, line 4a - Schedule of Delinquent Participant Contributions
 Year Ended December 31, 2023

Total that Constitutes Nonexempt Prohibited Transactions								
Year		Participant Contributions and Loan Repayments Transferred Late to Plan		Contributions Not Corrected	Contributions Corrected Outside VFCP		Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
2023	Participant contributions	\$ 48,725	\$	48,725	\$ -	\$	-	\$ -
2023	Participant loans	2,885		2,885	-		-	-
		\$ 51,610	\$	51,610	\$ -	\$	-	\$ -

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 single-employer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☐ 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) Francine IR-2024-236, 3614-EM-LA
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 Collegiate Academies 403(b) Plan
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 09/01/2011
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) Collegiate Academies 2625 Thalia Street New Orleans LA 70113
2b	Employer Identification Number (EIN) 80-0601507
2c	Plan Sponsor's telephone number 504-503-0008
2d	Business code (see instructions) 611000

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

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

SIGN HERE		1/28/25	Justin Pickel
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2023)
v. 2300728

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	5 804
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) 529 6a(2) 579 6b 0 6c 333 6d 912 6e 0 6f 912 6g(1) 718 6g(2) 800 6h 19
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2L 2K 2F 2G 2E 2T 3D 2S	

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
- (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 2
- (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 H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan:

► Collegiate Academies Profit Sharing Plan & Trust

Employer Identification Number: ► 80-0601507

For plan year (beginning/ending): ► 01/01/2023 - 12/31/2023

Plan number: ► 001

(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
*	ReliaStar Life Insurance Company	Fixed Fund		237,535.26
*	Nationwide Insurance Company	Ab Gbl Bd I		30,341.60
*	Nationwide Insurance Company	Amcent Gnma R5		2,788.07
*	Nationwide Insurance Company	Amfds Am Bal R6		69,127.56
*	Nationwide Insurance Company	Amfds Gr Fd Am R6		53,132.87
*	Nationwide Insurance Company	Amfds Inc Fd Am R6		54,311.02
*	Nationwide Insurance Company	Baird Cor Pls Bd Inst		5,034.26
*	Nationwide Insurance Company	Blackrock High Yield Portfolio - Class K		39,673.04
*	Nationwide Insurance Company	Blkrk Is Rsl2000smcpind K		78,793.39
*	Nationwide Insurance Company	Blkrk Is S P 500 Indx Inst +		29,741.24
*	Nationwide Insurance Company	Blkrk Is S P 500 Indx K		676,028.17
*	Nationwide Insurance Company	Blkrk Mdcap Gr Eq Inst +		1,804.14
*	Nationwide Insurance Company	Blkrk Strat Inc Oppr I +		431.27
*	Nationwide Insurance Company	Blkrk Ttl Rtn K		17,873.70
*	Nationwide Insurance Company	Calvert Mdcap I		13,792.54
*	Nationwide Insurance Company	Clvrt Bal I		30,689.99
*	Nationwide Insurance Company	Clvrt Bd I		6,621.47
*	Nationwide Insurance Company	Clvrt Eq I		29,141.80
*	Nationwide Insurance Company	Clvrt Gbl Enrgy Soltms I +		7,250.32
*	Nationwide Insurance Company	Clvrt Shrt Dur Inc Inst		15,952.86
*	Nationwide Insurance Company	Clvrt Smcap I		5,879.53
*	Nationwide Insurance Company	Col Ltd Dur Cr Inst2		10,442.02
*	Nationwide Insurance Company	Col Sel Lgcap Gr Inst2 +		10,225.30
*	Nationwide Insurance Company	Dfa Emrg Mkt Cor Eq Inst		140,792.07
*	Nationwide Insurance Company	Dfa Gbl Alloc 25 75 Inst		12,777.63
*	Nationwide Insurance Company	Dfa Gbl Realest Sec Inst		6.55
*	Nationwide Insurance Company	Dfa Intl Cor Eq Inst		26,599.75
*	Nationwide Insurance Company	Dfa Intl Sustnbl Cor I		6,927.83
*	Nationwide Insurance Company	Dfa Lgcap Intl		89,560.76
*	Nationwide Insurance Company	Dfa Us Cor Eq I		28,628.38
*	Nationwide Insurance Company	Dfa Us Lgcap Val Inst +		11,499.15
*	Nationwide Insurance Company	Dfa Us Trgt Val Inst		13,441.23
*	Nationwide Insurance Company	Diamond Hill Mdcap I		82,062.92
*	Nationwide Insurance Company	Dodge & Cox International Stock Fund Class I		160,123.21
*	Nationwide Insurance Company	Fed Hrms Gov Oblgtns Prmr		11,854.62
*	Nationwide Insurance Company	Fid 500 Indx		237,722.56
*	Nationwide Insurance Company	Fid Emrg Mkt Indx +		858.95
*	Nationwide Insurance Company	Fid Intl Indx		157,315.10
*	Nationwide Insurance Company	Fid Mdcap Indx +		1,385.29
*	Nationwide Insurance Company	Fid Realest Indx +		634.22
*	Nationwide Insurance Company	Fid Smcap Indx +		1,400.86
*	Nationwide Insurance Company	Fid Us Bd Indx		94,561.41
*	Nationwide Insurance Company	Gdmnses Ggqptnrntloppr R6		163,050.58
*	Nationwide Insurance Company	Harbor Intl Gr Inst +		8,479.11
*	Nationwide Insurance Company	Jpm Eq Inc R5		132,006.99
*	Nationwide Insurance Company	Jpm Lgcap Gr R6		120,725.86
*	Nationwide Insurance Company	Lrdabt Flotng Rt R5 +		1,776.34
*	Nationwide Insurance Company	Mfs Mdcap Gr R6		77,832.13
*	Nationwide Insurance Company	Neuber Sustnbl Eq Inst		7,726.89
*	Nationwide Insurance Company	Nw Loomis Allcap Gr R6		151,599.24
*	Nationwide Insurance Company	Pgim Ttl Rtn Bd R6		85,709.79
*	Nationwide Insurance Company	Pimco Emrgmktlclcrnbd Inst +		915.90
*	Nationwide Insurance Company	Pimco Forgn Unhdg Inst		3,737.24
*	Nationwide Insurance Company	Pimco Real Rtn Inst		69,819.63

*	Nationwide Insurance Company	Pimcocomdyrealtrtnstratinst		70,927.06
*	Nationwide Insurance Company	Prncpl Gbl Realest R6		86,824.16
*	Nationwide Insurance Company	Prncpl Realest Sec Inst +		2,105.07
*	Nationwide Insurance Company	Nuveen Core Impact Bond Fund - Class R6		2,103.65
*	Nationwide Insurance Company	Nuveen Mid Cap Value Fund - Class R6		10,388.52
*	Nationwide Insurance Company	Vngrd Bal Indx Adml		18,335.88
*	Nationwide Insurance Company	Vngrd Devl Mkt Indx Adml +		2,277.66
*	Nationwide Insurance Company	Vngrd Explr Adml		54,642.21
*	Nationwide Insurance Company	Vngrd Ftse Soc Indx Adml		19,237.01
*	Nationwide Insurance Company	Vngrd Gnma Adml		7,013.58
*	Nationwide Insurance Company	Vngrd Hi Yld Corp Adml		35,272.44
*	Nationwide Insurance Company	Vngrd Infl Prtct Sec Adml		2,441.91
*	Nationwide Insurance Company	Vngrd Intl Explr Inv		17,399.81
*	Nationwide Insurance Company	Vngrd Intl Gr Adml		35,078.79
*	Nationwide Insurance Company	Vngrd Intmdtrm Bd Indxadml		102,450.55
*	Nationwide Insurance Company	Vngrd Lt Invmt Grd Adml		20,317.52
*	Nationwide Insurance Company	Vngrd Lt Trsry Adml		21,919.92
*	Nationwide Insurance Company	Vngrd Mdcap Val Indx Adml		18,926.41
*	Nationwide Insurance Company	Vngrd Mid-Cap Idx Fd As		83,732.21
*	Nationwide Insurance Company	Vngrd Sm Cap Indx Fd As		150,737.38
*	Nationwide Insurance Company	Vngrd Smcap Val Indx Adml		13,661.41
*	Nationwide Insurance Company	Vngrd Strat Smcap Eq Inv		8,031.26
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2020 Inv		13,320.60
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2025 Inv		94,790.56
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2030 Inv		42,153.06
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2035 Inv		82,269.99
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2040 Inv		175,235.82
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2045 Inv		770,033.20
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2050 Inv		2,071,975.53
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2055 Inv		1,537,407.98
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2060 Inv		710,318.96
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt 2065 Inv		216,485.98
*	Nationwide Insurance Company	Vngrd Trgt Rtrmt Inc		19,882.37
*	Nationwide Insurance Company	Vngrd Ttl Bnd Mkt Ldx Adm +		2,556.10
*	Nationwide Insurance Company	Vngrd Ttl Intlstkindx Adml +		7,887.86
*	Nationwide Insurance Company	Vngrd Ttl Stmkt Indx Fd As		462,565.06
*	Nationwide Insurance Company	Vngrd Val Indx Adml		20,126.98
*	Nationwide Insurance Company	Vngrd Wlsly Inc Adml		12,579.99
*	Nationwide Insurance Company	American Beacon International Equity Fund - Class R5 +		9,957.97
*	Nationwide Insurance Company	Avantis U.S. Small Cap Value Fund - Institutional Class		43,174.35
*	Nationwide Insurance Company	Avantis U.S. Large Cap Value Fund		145,036.99
*	Nationwide Insurance Company	Vanguard Target Retirement 2070 Fund - Investor Class		4,281.98
*	Nationwide Insurance Company	Best Of America Fixed		16,517.85
*	Nationwide Insurance Company	Participant Loans		275,077.61