

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

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

- 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.) [x] 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: [x] Form 5558 [] automatic extension [] the DFVC program [] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

1a Name of plan UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
1b Three-digit plan number (PN) 001
1c Effective date of plan 07/01/1992
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) UNITED CEREBRAL PALSY OF CENTRAL ARKANSAS, INC. 9720 NORTH RODNEY PARHAM ROAD LITTLE ROCK, AR 72227
2b Employer Identification Number (EIN) 71-0304327
2c Plan Sponsor's telephone number 501-224-6067
2d Business code (see instructions) 624100

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2023) v. 230707

3a Plan administrator's name and address <input checked="" type="checkbox"/> 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	674
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)	454
	6a(2)	402
	6b	0
	6c	198
	6d	600
	6e	5
	6f	605
	6g(1)	636
	6g(2)	605
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	

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

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> 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 0
 - (4) **C** (Service Provider Information)
 - (5) **D** (DFE/Participating Plan Information)
 - (6) **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **07/01/2023** and ending **06/30/2024**

A Name of plan UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 UNITED CEREBRAL PALSY OF CENTRAL ARKANSAS, INC.	D Employer Identification Number (EIN) 71-0304327	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

SIMMONS BANK

71-0162300

(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?
28	NONE	22499	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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
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For calendar plan year 2023 or fiscal plan year beginning **07/01/2023** and ending **06/30/2024**

A Name of plan UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 UNITED CEREBRAL PALSY OF CENTRAL ARKANSAS, INC.	D Employer Identification Number (EIN) 71-0304327	

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	5335	6004
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	330000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	6776	17631
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1210634	725214
(2) U.S. Government securities	1c(2)	206578	637170
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	0	105505
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	1843673	3535914
(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)		
(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)	2273204	683851
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	5546200	6041289
Liabilities			
g Benefit claims payable	1g	0	72531
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	72531
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	5546200	5968758

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)	330000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		330000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	37935	
(B) U.S. Government securities	2b(1)(B)	8519	
(C) Corporate debt instruments	2b(1)(C)	3114	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	10855	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		60423
(2) Dividends:			
(A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	112606	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	37788	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		150394
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)	8593109	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	8379608	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		213501
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	64010	
(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		818328

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	373270	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		373270
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)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees.....	2i(5)	22500	
(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)		22500
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		395770

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		422558
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **KNAPP, CRAIG AND RUGG, P.A.**

(2) EIN: **71-0654756**

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.)		X	
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.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		700000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
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.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

A Name of plan <u>UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>UNITED CEREBRAL PALSY OF CENTRAL ARKANSAS, INC.</u>	D Employer Identification Number (EIN) <u>71-0304327</u>	

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
---------------------------------------------------------------------------------------------------------------------------------------	----------	----------

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): 33-6134835

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	
----------------------------------------------------------------------------------------------------------------------------------	----------	--

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

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

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No

11 a Does the ESOP hold any preferred stock? Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

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

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

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

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

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

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

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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704091A.

**UNITED CEREBRAL PALSY
RETIREMENT PLAN AND TRUST**

**FINANCIAL REPORT
June 30, 2024 and 2023**

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

United Cerebral Palsy of
Central Arkansas, Inc., Sponsor
United Cerebral Palsy
Retirement Plan and Trust
Little Rock, Arkansas

Opinion

We have audited the accompanying financial statements of United Cerebral Palsy Retirement Plan and Trust, which comprise the statements of net assets available for benefits as of June 30, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of United Cerebral Palsy Retirement Plan and Trust as of June 30, 2024 and 2023, and the changes in its net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of United Cerebral Palsy Retirement Plan and Trust and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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.

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 United Cerebral Palsy Retirement Plan and Trust's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Exercise professional judgment and maintain professional skepticism throughout the audit.

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

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of United Cerebral Palsy Retirement Plan and Trust's internal control. Accordingly, no such opinion is expressed.

Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about United Cerebral Palsy Retirement Plan and Trust's ability to continue as a going concern for a reasonable period of time.

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.

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedules of assets held at end of year, assets acquired and disposed of within year, and reportable transactions, together referred to as "supplementary information", are presented for the purpose 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 the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

KNAPP, CRAIG & RUGG, P.A.

Knapp, Craig & Rugg, P.A.
Certified Public Accountants

Little Rock, Arkansas
April 2, 2025

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
June 30, 2024 and 2023

<u>ASSETS</u>		
	<u>2024</u>	<u>2023</u>
INVESTMENTS (Notes 3, 4 & 5)		
At fair value:		
Interest-bearing bank deposits	\$ -	\$ 1,308
Money market funds	375,977	863,716
Certificates of deposit	349,236	345,610
U.S. Government obligations	637,170	206,578
Corporate bonds	105,505	-
Corporate stocks	3,535,914	1,843,673
Mutual funds	<u>683,851</u>	<u>2,273,204</u>
Total investments	<u>\$ 5,687,653</u>	<u>\$ 5,534,089</u>
 OTHER ASSETS		
Cash	\$ 6,004	\$ 5,335
Employer contribution receivable	330,000	-
Accrued interest and dividend income	<u>17,631</u>	<u>6,776</u>
Total other assets	<u>\$ 353,635</u>	<u>\$ 12,111</u>
 TOTAL ASSETS	 <u>\$ 6,041,288</u>	 <u>\$ 5,546,200</u>
 <u>LIABILITIES</u>		
LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 6,041,288</u>	 <u>\$ 5,546,200</u>

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

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ADDITIONS TO NET ASSETS		
Investment income:		
Net appreciation in fair value of investments	\$ 64,010	\$ 1,172,075
Realized gains (losses) on sales of investments	213,502	(1,232,503)
Interest and dividends	<u>210,816</u>	<u>162,878</u>
Total investment income	<u>\$ 488,328</u>	<u>\$ 102,450</u>
Contributions:		
Employer contributions	<u>\$ 330,000</u>	<u>\$ 325,000</u>
Total additions	<u>\$ 818,328</u>	<u>\$ 427,450</u>
DEDUCTIONS FROM NET ASSETS		
Benefits paid to participants	\$ 300,741	\$ 422,870
Investment advisory fees	<u>22,499</u>	<u>19,762</u>
Total deductions	<u>\$ 323,240</u>	<u>\$ 442,632</u>
Net increase (decrease) in net assets	\$ 495,088	\$ (15,182)
NET ASSETS AVAILABLE FOR BENEFITS, beginning	<u>5,546,200</u>	<u>5,561,382</u>
NET ASSETS AVAILABLE FOR BENEFITS, ending	<u>\$ 6,041,288</u>	<u>\$ 5,546,200</u>

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

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 and 2023

(1) DESCRIPTION OF PLAN

The following description of the United Cerebral Palsy Retirement Plan and Trust provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

The Plan is a prototype defined contribution plan providing retirement benefits for the employees of United Cerebral Palsy of Central Arkansas, Inc., d/b/a Achieve Community Alliance (the "Employer" or the "Sponsor"). The Board of Directors of the Plan Sponsor is responsible for oversight of the Plan. The Finance Committee of the Board of Directors determines the appropriateness of the Plan's investments, monitors investment performance, and reports to the Board of Directors. The Plan was established on July 1, 1992 and covers substantially all full-time employees who have one year of service and who are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and has been amended periodically in order to comply with ERISA requirements. The Plan was most recently restated effective July 1, 2022.

Contributions

Contributions to the Plan are made annually at the discretion of the Board of Directors of the Sponsor. Generally, contributions are allocated proportionally to the participants based on each individual participant's compensation. Compensation is defined as a participant's taxable wages for the preceding calendar year adjusted for salary deferrals to any other plan or arrangement.

Participant Accounts

Each participant's account is credited with an allocation of (a) the employer's contribution, (b) Plan earnings, and (c) forfeitures of terminated participants' nonvested accounts. Allocations are based on participant earnings or account balances, as defined in the Plan Agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Vesting in the Employer portion of participant accounts is based on years of service with the Employer. A participant is one hundred percent vested after six years of credited service.

Payment of Benefits

On termination of service, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in either a lump sum amount or in annual installments. The Plan allows in-service distributions for participants age 70 and greater.

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 and 2023

(1) DESCRIPTION OF PLAN (continued)

Forfeited Accounts

Participants were allocated forfeitures of terminated participants' nonvested balances in the amount of \$33,905 and \$1,476 for the years ended June 30, 2024 and 2023, respectively. Forfeitures are allocated to the remaining participants in the same manner as employer contributions.

Plan Termination

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

Tax Status

The Internal Revenue Service has determined and informed the Sponsor by a letter dated June 30, 2020, that the Plan is qualified, and the Trust established under the Plan is tax-exempt under the appropriate sections of the Code. Although the Plan has been amended since receiving the determination letter, the Plan Sponsor and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Internal Revenue Code and, therefore, believe that the Plan is qualified and the related Trust is tax-exempt.

Generally accepted accounting principles require the Plan's management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the Plan's tax positions and has concluded that as of June 30, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the Plan's financial statements. The Plan is subject to routine audit by tax authorities; however, there are currently no audits in progress for any tax periods.

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Investment Valuation and Income Recognition

The Plan's investments are stated at estimated fair value using quoted market prices. Fair value is the price that would be received to sell an investment in an orderly transaction between market participants at the measurement date. See also Notes 3 and 4. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is reported as earned. Net appreciation and depreciation includes the Plan's gains and losses on investments bought and sold as well as investments held during the year.

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 and 2023

(2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Gains and Losses on Sales of Investments

For financial statement reporting purposes, gains and losses on sales of investments are calculated as the difference in the sales price of the investment and its historical cost. Such gains and losses, for reporting on the Annual Return/Report of Employee Benefit Plan (Form 5500), are calculated as the difference in the sales price of the investment and its carrying value as of the previous reporting date or its original cost if acquired in the year of sale.

Payment of Benefits

For financial statement reporting purposes, benefits to participants are recorded when paid. For reporting on the Annual Return/Report of Employee Benefit Plan (Form 5500), benefits are recorded as benefit claims are processed and approved for payment.

Expenses

Certain expenses of maintaining the Plan are paid by the Sponsor and, therefore, are not included in these financial statements.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of increases and decreases in net assets during the reporting period. Actual results could differ from those estimates.

(3) INVESTMENTS

The Plan's investments are not participant directed. The Plan's investments are held in a custodial account at Simmons Bank. The Plan's investments were previously held in a custodial account at Wells Fargo Advisors, Inc.

(4) FAIR VALUE MEASUREMENTS

As stated in Note 2, the Plan's investments are reported at fair value in the accompanying statements of assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Fair value measurement standards have established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 and 2023

(4) FAIR VALUE MEASUREMENTS (continued)

broad levels. Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets; Level 2 inputs consist of quoted prices for similar financial instruments in active markets and quoted prices for financial instruments that are not traded in active markets; and Level 3 inputs consist of unobservable inputs and values. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. At June 30, 2024 and 2023, the Plan did not hold any investments that would be measured using Level 3 inputs.

	Fair Value Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>June 30, 2024:</u>				
Money market funds	\$ 375,977	\$ 375,977	\$ -	\$ -
Certificates of deposit	349,236	-	349,236	-
Corporate bonds	105,505	-	105,505	-
U.S. government obligations	637,170	-	637,170	-
Corporate stocks	3,535,914	3,535,914	-	-
Mutual funds	683,851	683,851	-	-
Total investments	<u>\$ 5,687,653</u>	<u>\$ 4,595,742</u>	<u>\$ 1,091,911</u>	<u>\$ -</u>
<u>June 30, 2023:</u>				
Money market funds	\$ 863,716	\$ 863,716	\$ -	\$ -
Certificates of deposit	345,610	-	345,610	-
U.S. government obligations	206,578	-	206,578	-
Corporate stocks	1,843,673	1,843,673	-	-
Mutual funds	2,273,204	2,273,204	-	-
Total investments	<u>\$ 5,532,781</u>	<u>\$ 4,980,593</u>	<u>\$ 552,188</u>	<u>\$ -</u>

Level 1 Fair Value Measurements:

The fair values of money market funds, corporate stocks and mutual funds are based on the closing price reported in the active market in which the individual securities are traded.

Level 2 Fair Value Measurements:

The fair values of certificates of deposit, corporate bonds and U.S. government obligations are based on yields currently available for comparable issues with similar credit ratings.

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 and 2023

(5) RISKS AND UNCERTAINTIES

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

(6) PLAN CONTRIBUTION

The employer contribution receivable of \$330,000 at June 30, 2024, was received by the Plan on July 2, 2024.

(7) NET ASSETS AVAILABLE FOR BENEFITS

Net assets available for benefits at June 30, 2024, include \$552,932 allocated to the accounts of persons who, as of or prior to that date, had withdrawn from participating in the earnings and operations of the Plan but who have not received their vested benefits in the Plan's net assets. A substantial portion of the \$552,932 is expected to be paid to these former participants in the year ended June 30, 2025.

(8) PARTY-IN-INTEREST TRANSACTIONS

During the years ended June 30, 2024 and 2023, investment advisory fees of \$22,499 and \$10,818, respectively, were paid to Simmons Bank. Wells Fargo Advisors, Inc. was also paid investment advisory fees of \$8,944 during the year ended June 30, 2023. Simmons Bank, as current custodian, and Wells Fargo Advisors, Inc., as former custodian, of substantially all Plan investments are considered to be a "party-in-interest". While Wells Fargo Advisors, Inc. served as custodian of the Plan's investments, excess cash was routinely invested in interest-bearing accounts at banks affiliated with Wells Fargo Advisors, Inc. The deposits with banks affiliated with Wells Fargo Advisors, Inc. yielded a rate of return comparable to that of other similar interest-bearing accounts.

(9) RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at June 30, 2024 and 2023, to the Forms 5500 for the Plan:

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
June 30, 2024 and 2023

(8) RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (continued)

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$ 6,041,288	\$ 5,546,200
Add: Rounding	1	-
Less: Amounts allocated to withdrawing participants	<u>(72,531)</u>	<u>-</u>
Net assets available for benefits per the Form 5500	<u>\$ 5,968,758</u>	<u>\$ 5,546,200</u>

The following is a reconciliation of benefits paid to participants per the financial statements for the years ended June 30, 2024 and 2023, to the Forms 5500 for the Plan:

	<u>2024</u>	<u>2023</u>
Benefits paid to participants per the financial statements	\$ 300,741	\$ 422,870
Add: Amounts allocated to withdrawing participants at end of year	72,531	-
Add/Subtract: Rounding	(2)	-
Less: Amounts allocated to withdrawing participants at end of previous year	<u>-</u>	<u>(29,186)</u>
Benefits paid to participants per the Form 5500	<u>\$ 373,270</u>	<u>\$ 393,684</u>

SUBSEQUENT EVENTS

Subsequent events were evaluated through April 2, 2025, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
SCHEDULE H, LINE 4i
June 30, 2024

Plan Name: United Cerebral Palsy Retirement Plan and Trust
Plan Sponsor EIN: 71-0304327
Plan Number: 001

(a) Party in Int.	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
Money Market Funds				
	Fidelity Money Market Trust	Money market fund	\$ 375,977	\$ 377,977
Certificates of Deposit				
	Blue Ridge Bank	\$70,000 certificate of deposit, maturity 3-16-26, 5%	\$ 70,000	\$ 69,993
	Blue Ridge Bank	\$70,000 certificate of deposit, maturity 3-16-27, 4.9%	70,000	69,994
	Brookline Bank	\$70,000 certificate of deposit, maturity 7-16-24, 4.75%	70,000	69,980
	EagleBank	\$70,000 certificate of deposit, maturity 7-21-25, 4.5%	70,000	69,509
	Planters Bank	\$70,000 certificate of deposit, maturity 12-2-24, 4.55%	70,000	69,760
	Sub-total		<u>\$ 350,000</u>	<u>\$ 349,236</u>
U. S. Gov't Obligations				
	U. S. Treasury Note	\$80,000 Treasury Note, maturity 1-15-25, 1.125%	\$ 77,095	\$ 78,240
	U. S. Treasury Note	\$85,000 Treasury Note, maturity 5-31-29, 2.75%	79,747	78,963
	U. S. Treasury Note	\$90,000 Treasury Note, maturity 2-15-33, 3.50%	84,291	84,354
	U. S. Treasury Note	\$80,000 Treasury Note, maturity 11-15-33, 4.50%	83,200	80,738
	U. S. Treasury Note	\$80,000 Treasury Note, maturity 1-31-29, 4%	79,356	78,769

(continued)

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
SCHEDULE H, LINE 4i
June 30, 2024

Plan Name: United Cerebral Palsy Retirement Plan and Trust
Plan Sponsor EIN: 71-0304327
Plan Number: 001

(a) Party in Int.	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
U. S. Gov't Obligations (continued)				
	U. S. Treasury Note	\$80,000 Treasury Note, maturity 1-31-31, 4%	\$ 79,120	\$ 78,391
	U. S. Treasury Note	\$80,000 Treasury Note, maturity 2-15-34, 4%	78,052	77,650
	U. S. Treasury Note	\$90,000 Treasury Strip, maturity 2-15-27, Zero Cpn.	79,212	80,065
	Sub-total		<u>\$ 640,073</u>	<u>\$ 637,170</u>
Corporate Bonds				
	Duke Energy Corp.	\$50,000 Corporate Note, maturity 9-15-33, 5.75%	\$ 50,000	\$ 50,774
	Morgan Stanley Fin LLC	\$55,000 Corporate Note, maturity 11-10-33, 6.20%	55,000	54,731
	Sub-total		<u>\$ 105,000</u>	<u>\$ 105,505</u>
Mutual Funds				
	Blackrock Systematic Multi- Strategy Fund	Class I equity fund	\$ 313,096	\$ 330,605
	Cohen & Steers Real Estate Securities Fund	Class I equity fund	195,846	207,828
	JPMorgan Hedged Eqty	Class I equity fund	115,008	145,418
	Sub-total		<u>\$ 623,950</u>	<u>\$ 683,851</u>

(continued)

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
SCHEDULE H, LINE 4i
June 30, 2024

Plan Name: United Cerebral Palsy Retirement Plan and Trust
Plan Sponsor EIN: 71-0304327
Plan Number: 001

(a) Party in Int.	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
Corporate Stocks				
	Abbvie Inc.	Domestic common stock	\$ 160,950	\$ 181,811
	Air Products & Chemicals	Domestic common stock	69,468	63,222
	Altria Group Inc.	Domestic common stock	66,371	70,193
	American Electric Power	Domestic common stock	84,584	90,197
	Amgen, Inc.	Domestic common stock	109,272	134,041
	Bank of America Corp.	Domestic common stock	98,809	129,372
	Caterpillar, Inc.	Domestic common stock	100,378	130,908
	Chevron Corp.	Domestic common stock	144,318	141,873
	Cisco Systems Inc.	Domestic common stock	126,043	112,836
	CME Group Inc.	Domestic common stock	93,148	89,453
	Coca Cola Co	Domestic common stock	67,705	71,288
	Comcast Corp .	Domestic common stock	24,473	23,026
	Coterra Energy Inc.	Domestic common stock	102,002	100,012
	Diamondback Energy Inc.	Domestic common stock	78,720	106,301
	Dow, Inc.	Domestic common stock	68,369	67,427
	Duke Energy Corp.	Domestic common stock	91,342	99,629
	EOG Resources Inc.	Domestic common stock	65,132	66,711
	Exxon Mobil Corp.	Domestic common stock	103,521	110,055
	General Dynamics Corp.	Domestic common stock	44,606	57,738
	Genuine Parts Co.	Domestic common stock	75,646	67,362
	Gilead Sciences Inc.	Domestic common stock	69,418	59,485
	Home Depot Inc.	Domestic common stock	66,146	72,290
	Intl Business Machines	Domestic common stock	74,938	90,280
	Jefferies Finl Group Inc.	Domestic common stock	32,899	46,128

(continued)

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
SCHEDULE H, LINE 4i
June 30, 2024

Plan Name: United Cerebral Palsy Retirement Plan and Trust
Plan Sponsor EIN: 71-0304327
Plan Number: 001

(a) Party in Int.	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
Corporate Stocks (continued)				
	Johnson & Johnson	Domestic common stock	\$ 140,152	\$ 125,405
	Lockheed Martin Corp.	Domestic common stock	50,276	50,914
	Merck & Co. Inc.	Domestic common stock	139,008	159,702
	Nextera Energy, Inc.	Domestic common stock	40,336	39,512
	Pepsico, Inc.	Domestic common stock	105,823	96,649
	Pfizer, Inc.	Domestic common stock	157,081	121,321
	Phillips 66	Domestic common stock	117,003	150,628
	Skyworks Solutions Inc.	Domestic common stock	40,965	45,296
	T Rowe Price Group Inc.	Domestic common stock	36,206	37,937
	Texas Instruments Inc.	Domestic common stock	107,407	124,305
	Tyson Foods Inc.	Domestic common stock	105,996	118,737
	US Bankcorp Del.	Domestic common stock	65,767	68,800
	Union Pacific Corp.	Domestic common stock	49,836	49,777
	Verizon Commun. Inc.	Domestic common stock	<u>108,180</u>	<u>133,494</u>
	Sub-total		<u>\$ 3,282,294</u>	<u>\$ 3,504,115</u>
Foreign Stock				
	Medtronic PLC	Foreign common stock	<u>\$ 33,543</u>	<u>\$ 31,799</u>
	Grand total		<u>\$ 5,410,837</u>	<u>\$ 5,687,653</u>

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN YEAR)
SCHEDULE H, LINE 4i
June 30, 2024

Plan Name: United Cerebral Palsy Retirement Plan and Trust
Plan Sponsor EIN: 71-0304327
Plan Number: 001

(a)	(b)	(c)	(d)
<u>Identity of Issue</u>	<u>Description of Investment</u>	<u>Cost of Acquisition</u>	<u>Proceeds of Dispositions</u>
Corporate Stocks			
Cummins Inc.	Domestic common stock	\$ 57,554	\$ 55,779
CVS Health Corp.	Domestic common stock	74,887	68,496
Fortinet Inc.	Domestic common stock	21,762	16,604
Kimberly Clark Corp.	Domestic common stock	83,553	80,683
McDonalds Corp.	Domestic common stock	50,349	48,821
Roper Technologies	Domestic common stock	19,959	20,777
Total		<u>\$ 308,064</u>	<u>\$ 291,160</u>

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
SCHEDULE OF REPORTABLE TRANSACTIONS
SCHEDULE H, LINE 4j
June 30, 2024

Plan Name: United Cerebral Palsy Retirement Plan and Trust
Plan Sponsor EIN: 71-0304327
Plan Number: 001

(a) Ident. of Pty.	(b) Asset Description	(c) Purchase Price	(d) Selling Price	(g) Asset Cost	(h) Current Value	(i) Gain/ Loss
Money Market Funds						
<u>Fidelity Colchester Street Trust Govt Portfolio</u>						
	Aggregate purchases	\$ 1,960,232	\$ -	\$ 1,960,232	\$ 1,960,232	\$ -
	Aggregate sales	-	2,823,948	2,823,948	2,823,948	-
<u>Fidelity Money Market Trust</u>						
	Aggregate purchases	873,086	-	873,086	873,086	-
	Aggregate sales	-	497,109	497,109	497,109	-
Mutual Funds						
<u>Baron Emerging Markets Fund</u>						
	Aggregate purchases	20,786	-	20,786	20,786	-
	Aggregate sales	-	259,307	255,324	259,307	3,983
<u>Columbia Overseas Value Fund</u>						
	Aggregate purchases	47,994	-	47,994	47,994	-
	Aggregate sales	-	369,999	362,816	369,999	7,183
<u>Federated Hermes Intl Growth Fund</u>						
	Aggregate purchases	48,548	-	48,548	48,548	-
	Aggregate sales	-	358,273	360,767	358,273	(2,494)
<u>I-Shares Core Total US Bond ETF</u>						
	Aggregate purchases	443,020	-	443,020	443,020	-
	Aggregate sales	-	541,159	549,206	541,159	(8,047)

(continued)

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
SCHEDULE OF REPORTABLE TRANSACTIONS
SCHEDULE H, LINE 4j
June 30, 2024

Plan Name: United Cerebral Palsy Retirement Plan and Trust
Plan Sponsor EIN: 71-0304327
Plan Number: 001

(a) <u>Ident.</u> <u>of Pty.</u>	(b) <u>Asset</u> <u>Description</u>	(c) <u>Purchase</u> <u>Price</u>	(d) <u>Selling</u> <u>Price</u>	(g) <u>Asset</u> <u>Cost</u>	(h) <u>Current</u> <u>Value</u>	(i) <u>Gain/</u> <u>Loss</u>
Mutual Funds (continued)						
<u>Pimco Enhanced Short Maturity Fund</u>						
	Aggregate purchases	\$ 640,281	\$ -	\$ 640,281	\$ 640,281	\$ -
	Aggregate sales	-	642,141	640,281	642,141	1,860

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
SCHEDULE OF REPORTABLE TRANSACTIONS
SCHEDULE H, LINE 4j
June 30, 2024

Plan Name: United Cerebral Palsy Retirement Plan and Trust
Plan Sponsor EIN: 71-0304327
Plan Number: 001

(a) Ident. of Pty.	(b) Asset Description	(c) Purchase Price	(d) Selling Price	(g) Asset Cost	(h) Current Value	(i) Gain/ Loss
Money Market Funds						
<u>Fidelity Colchester Street Trust Govt Portfolio</u>						
	Aggregate purchases	\$ 1,960,232	\$ -	\$ 1,960,232	\$ 1,960,232	\$ -
	Aggregate sales	-	2,823,948	2,823,948	2,823,948	-
<u>Fidelity Money Market Trust</u>						
	Aggregate purchases	873,086	-	873,086	873,086	-
	Aggregate sales	-	497,109	497,109	497,109	-
Mutual Funds						
<u>Baron Emerging Markets Fund</u>						
	Aggregate purchases	20,786	-	20,786	20,786	-
	Aggregate sales	-	259,307	255,324	259,307	3,983
<u>Columbia Overseas Value Fund</u>						
	Aggregate purchases	47,994	-	47,994	47,994	-
	Aggregate sales	-	369,999	362,816	369,999	7,183
<u>Federated Hermes Intl Growth Fund</u>						
	Aggregate purchases	48,548	-	48,548	48,548	-
	Aggregate sales	-	358,273	360,767	358,273	(2,494)
<u>I-Shares Core Total US Bond ETF</u>						
	Aggregate purchases	443,020	-	443,020	443,020	-
	Aggregate sales	-	541,159	549,206	541,159	(8,047)

(continued)

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
SCHEDULE OF REPORTABLE TRANSACTIONS
SCHEDULE H, LINE 4j
June 30, 2024

Plan Name: United Cerebral Palsy Retirement Plan and Trust
Plan Sponsor EIN: 71-0304327
Plan Number: 001

(a) <u>Ident.</u> <u>of Pty.</u>	(b) <u>Asset</u> <u>Description</u>	(c) <u>Purchase</u> <u>Price</u>	(d) <u>Selling</u> <u>Price</u>	(g) <u>Asset</u> <u>Cost</u>	(h) <u>Current</u> <u>Value</u>	(i) <u>Gain/</u> <u>Loss</u>
Mutual Funds (continued)						
<u>Pimco Enhanced Short Maturity Fund</u>						
	Aggregate purchases	\$ 640,281	\$ -	\$ 640,281	\$ 640,281	\$ -
	Aggregate sales	-	642,141	640,281	642,141	1,860

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
SCHEDULE H, LINE 4i
June 30, 2024

Plan Name: United Cerebral Palsy Retirement Plan and Trust
Plan Sponsor EIN: 71-0304327
Plan Number: 001

(a) Party in Int.	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
Money Market Funds				
	Fidelity Money Market Trust	Money market fund	\$ 375,977	\$ 377,977
Certificates of Deposit				
	Blue Ridge Bank	\$70,000 certificate of deposit, maturity 3-16-26, 5%	\$ 70,000	\$ 69,993
	Blue Ridge Bank	\$70,000 certificate of deposit, maturity 3-16-27, 4.9%	70,000	69,994
	Brookline Bank	\$70,000 certificate of deposit, maturity 7-16-24, 4.75%	70,000	69,980
	EagleBank	\$70,000 certificate of deposit, maturity 7-21-25, 4.5%	70,000	69,509
	Planters Bank	\$70,000 certificate of deposit, maturity 12-2-24, 4.55%	70,000	69,760
	Sub-total		<u>\$ 350,000</u>	<u>\$ 349,236</u>
U. S. Gov't Obligations				
	U. S. Treasury Note	\$80,000 Treasury Note, maturity 1-15-25, 1.125%	\$ 77,095	\$ 78,240
	U. S. Treasury Note	\$85,000 Treasury Note, maturity 5-31-29, 2.75%	79,747	78,963
	U. S. Treasury Note	\$90,000 Treasury Note, maturity 2-15-33, 3.50%	84,291	84,354
	U. S. Treasury Note	\$80,000 Treasury Note, maturity 11-15-33, 4.50%	83,200	80,738
	U. S. Treasury Note	\$80,000 Treasury Note, maturity 1-31-29, 4%	79,356	78,769

(continued)

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
SCHEDULE H, LINE 4i
June 30, 2024

Plan Name: United Cerebral Palsy Retirement Plan and Trust
Plan Sponsor EIN: 71-0304327
Plan Number: 001

(a) Party in Int.	(b) <u>Identity of Issue</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
U. S. Gov't Obligations (continued)				
	U. S. Treasury Note	\$80,000 Treasury Note, maturity 1-31-31, 4%	\$ 79,120	\$ 78,391
	U. S. Treasury Note	\$80,000 Treasury Note, maturity 2-15-34, 4%	78,052	77,650
	U. S. Treasury Note	\$90,000 Treasury Strip, maturity 2-15-27, Zero Cpn.	79,212	80,065
	Sub-total		<u>\$ 640,073</u>	<u>\$ 637,170</u>
Corporate Bonds				
	Duke Energy Corp.	\$50,000 Corporate Note, maturity 9-15-33, 5.75%	\$ 50,000	\$ 50,774
	Morgan Stanley Fin LLC	\$55,000 Corporate Note, maturity 11-10-33, 6.20%	55,000	54,731
	Sub-total		<u>\$ 105,000</u>	<u>\$ 105,505</u>
Mutual Funds				
	Blackrock Systematic Multi- Strategy Fund	Class I equity fund	\$ 313,096	\$ 330,605
	Cohen & Steers Real Estate Securities Fund	Class I equity fund	195,846	207,828
	JPMorgan Hedged Eqty	Class I equity fund	115,008	145,418
	Sub-total		<u>\$ 623,950</u>	<u>\$ 683,851</u>

(continued)

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
SCHEDULE H, LINE 4i
June 30, 2024

Plan Name: United Cerebral Palsy Retirement Plan and Trust
Plan Sponsor EIN: 71-0304327
Plan Number: 001

(a) Party in Int.	(b) <u>Identity of Issue</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
Corporate Stocks				
	Abbvie Inc.	Domestic common stock	\$ 160,950	\$ 181,811
	Air Products & Chemicals	Domestic common stock	69,468	63,222
	Altria Group Inc.	Domestic common stock	66,371	70,193
	American Electric Power	Domestic common stock	84,584	90,197
	Amgen, Inc.	Domestic common stock	109,272	134,041
	Bank of America Corp.	Domestic common stock	98,809	129,372
	Caterpillar, Inc.	Domestic common stock	100,378	130,908
	Chevron Corp.	Domestic common stock	144,318	141,873
	Cisco Systems Inc.	Domestic common stock	126,043	112,836
	CME Group Inc.	Domestic common stock	93,148	89,453
	Coca Cola Co	Domestic common stock	67,705	71,288
	Comcast Corp .	Domestic common stock	24,473	23,026
	Coterra Energy Inc.	Domestic common stock	102,002	100,012
	Diamondback Energy Inc.	Domestic common stock	78,720	106,301
	Dow, Inc.	Domestic common stock	68,369	67,427
	Duke Energy Corp.	Domestic common stock	91,342	99,629
	EOG Resources Inc.	Domestic common stock	65,132	66,711
	Exxon Mobil Corp.	Domestic common stock	103,521	110,055
	General Dynamics Corp.	Domestic common stock	44,606	57,738
	Genuine Parts Co.	Domestic common stock	75,646	67,362
	Gilead Sciences Inc.	Domestic common stock	69,418	59,485
	Home Depot Inc.	Domestic common stock	66,146	72,290
	Intl Business Machines	Domestic common stock	74,938	90,280
	Jefferies Finl Group Inc.	Domestic common stock	32,899	46,128

(continued)

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
SCHEDULE H, LINE 4i
June 30, 2024

Plan Name: United Cerebral Palsy Retirement Plan and Trust
Plan Sponsor EIN: 71-0304327
Plan Number: 001

(a) Party in Int.	(b) <u>Identity of Issue</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
Corporate Stocks (continued)				
	Johnson & Johnson	Domestic common stock	\$ 140,152	\$ 125,405
	Lockheed Martin Corp.	Domestic common stock	50,276	50,914
	Merck & Co. Inc.	Domestic common stock	139,008	159,702
	Nextera Energy, Inc.	Domestic common stock	40,336	39,512
	Pepsico, Inc.	Domestic common stock	105,823	96,649
	Pfizer, Inc.	Domestic common stock	157,081	121,321
	Phillips 66	Domestic common stock	117,003	150,628
	Skyworks Solutions Inc.	Domestic common stock	40,965	45,296
	T Rowe Price Group Inc.	Domestic common stock	36,206	37,937
	Texas Instruments Inc.	Domestic common stock	107,407	124,305
	Tyson Foods Inc.	Domestic common stock	105,996	118,737
	US Bankcorp Del.	Domestic common stock	65,767	68,800
	Union Pacific Corp.	Domestic common stock	49,836	49,777
	Verizon Commun. Inc.	Domestic common stock	<u>108,180</u>	<u>133,494</u>
	Sub-total		<u>\$ 3,282,294</u>	<u>\$ 3,504,115</u>
Foreign Stock				
	Medtronic PLC	Foreign common stock	<u>\$ 33,543</u>	<u>\$ 31,799</u>
	Grand total		<u>\$ 5,410,837</u>	<u>\$ 5,687,653</u>

UNITED CEREBRAL PALSY RETIREMENT PLAN AND TRUST
SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN YEAR)
SCHEDULE H, LINE 4i
June 30, 2024

Plan Name: United Cerebral Palsy Retirement Plan and Trust
Plan Sponsor EIN: 71-0304327
Plan Number: 001

(a)	(b)	(c)	(d)
<u>Identity of Issue</u>	<u>Description of Investment</u>	<u>Cost of Acquisition</u>	<u>Proceeds of Dispositions</u>
Corporate Stocks			
Cummins Inc.	Domestic common stock	\$ 57,554	\$ 55,779
CVS Health Corp.	Domestic common stock	74,887	68,496
Fortinet Inc.	Domestic common stock	21,762	16,604
Kimberly Clark Corp.	Domestic common stock	83,553	80,683
McDonalds Corp.	Domestic common stock	50,349	48,821
Roper Technologies	Domestic common stock	19,959	20,777
Total		<u>\$ 308,064</u>	<u>\$ 291,160</u>