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|---|---|---|
| <p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p> | <p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">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).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p> | <p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2023</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p> |
|---|---|---|

Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 09/01/2023 and ending 08/31/2024

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.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. ▶

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶

Part II Basic Plan Information—enter all requested information

| | |
|---|--|
| <p>1a Name of plan <u>PARKVIEW BAPTIST SCHOOL INC RETIREMENT AND TRUST</u></p> | <p>1b Three-digit plan number (PN) ▶ <u>001</u></p> |
| <p>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) <u>PARKVIEW BAPTIST SCHOOL, INC</u></p> <p><u>5750 PARKVIEW CHURCH ROAD</u> <u>BATON ROUGE, LA 70816</u></p> | <p>1c Effective date of plan <u>09/01/1981</u></p> <p>2b Employer Identification Number (EIN) <u>72-0918254</u></p> <p>2c Plan Sponsor's telephone number <u>225-291-2500</u></p> <p>2d Business code (see instructions) <u>611000</u></p> |

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. | 06/18/2025 | PAUL RAMSEY |
| | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN HERE | Filed with authorized/valid electronic signature. | 06/18/2025 | PAUL RAMSEY |
| | 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 <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 | 248 |
| 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) | 174 |
| | 6a(2) | 149 |
| | 6b | 0 |
| | 6c | 73 |
| | 6d | 222 |
| | 6e | 0 |
| | 6f | 222 |
| | 6g(1) | 217 |
| 6g(2) | 221 | |
| 6h | 0 | |
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)..... | 7 | |

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

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 _____
- (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. |
|--|--|---|

For calendar plan year 2023 or fiscal plan year beginning **09/01/2023** and ending **08/31/2024**

| | | |
|--|--|------------|
| A Name of plan PARKVIEW BAPTIST SCHOOL INC RETIREMENT AND TRUST | B Three-digit plan number (PN) ▶ | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 PARKVIEW BAPTIST SCHOOL, INC | D Employer Identification Number (EIN) 72-0918254 | |

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

(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)

NEWPORT GROUP CONSULTING

PO BOX 55848
BOSTON, MA 02205

| (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? |
|------------------------|---|--|--|--|---|--|
| 27 50 | CONSULTANT | 23442 | 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)

ROLAND CRISS FIDUCIARY SERVICES

2011 E. LAMAR BLVD
STE 150
ARLINGTON, TX 76006

| (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? |
|------------------------|---|--|--|--|---|--|
| 27 50 | ADVISOR | 20000 | 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)

NEWPORT TRUST COMPANY

27-4411131

| (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? |
|------------------------|---|--|--|--|---|--|
| 21 | TRUSTEE | 13828 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | 0 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |

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)

NEWPORT GROUP, INC.

27-2037969

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 15 64 99 50 | RECORDKEEPER | 11673 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | 0 | Yes <input type="checkbox"/> No <input checked="" 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 |
|---|--------------------------------------|--|
| | | |

| (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 D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> | DFE/Participating Plan 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 <hr/> 2023 This Form is Open to Public Inspection. |
|---|--|--|

For calendar plan year 2023 or fiscal plan year beginning 09/01/2023 and ending 08/31/2024

| | | |
|---|--|------------|
| A Name of plan <u>PARKVIEW BAPTIST SCHOOL INC RETIREMENT AND TRUST</u> | B Three-digit plan number (PN) ▶ | <u>001</u> |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>PARKVIEW BAPTIST SCHOOL, INC</u> | D Employer Identification Number (EIN) <u>72-0918254</u> | |

| | |
|---------------|--|
| Part I | Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs) |
|---------------|--|

| | | |
|---|--|---|
| a Name of MTIA, CCT, PSA, or 103-12 IE: | <u>GOLDMAN SACHS STABLE VALUE INV SERI</u> | |
| b Name of sponsor of entity listed in (a): | <u>GOLDMAN SACHS TRUST COMPANY</u> | |
| c EIN-PN <u>13-4166989-025</u> | d Entity code <u>C</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>124780</u> |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

| | | |
|--|--|--|
| 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. | <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 09/01/2023 and ending 08/31/2024 | |
| A Name of plan PARKVIEW BAPTIST SCHOOL INC RETIREMENT AND TRUST | B Three-digit plan number (PN) ▶ 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 PARKVIEW BAPTIST SCHOOL, INC | D Employer Identification Number (EIN) 72-0918254 |

| | |
|---------------|--------------------------------------|
| 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) | |
| (2) Participant contributions | 1b(2) | |
| (3) Other | 1b(3) | |
| c General investments: | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | |
| (2) U.S. Government securities | 1c(2) | |
| (3) Corporate debt instruments (other than employer securities): | | |
| (A) Preferred | 1c(3)(A) | |
| (B) All other | 1c(3)(B) | |
| (4) Corporate stocks (other than employer securities): | | |
| (A) Preferred | 1c(4)(A) | |
| (B) Common | 1c(4)(B) | |
| (5) Partnership/joint venture interests | 1c(5) | |
| (6) Real estate (other than employer real property) | 1c(6) | |
| (7) Loans (other than to participants) | 1c(7) | |
| (8) Participant loans | 1c(8) | |
| (9) Value of interest in common/collective trusts | 1c(9) | 124780 |
| (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) | 11258606 |
| (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 | 9812403 | 11383386 |
| Liabilities | | | |
| g Benefit claims payable | 1g | | |
| h Operating payables | 1h | | |
| i Acquisition indebtedness | 1i | | |
| j Other liabilities | 1j | | |
| k Total liabilities (add all amounts in lines 1g through 1j) | 1k | 0 | 0 |
| Net Assets | | | |
| l Net assets (subtract line 1k from line 1f) | 1l | 9812403 | 11383386 |

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) | 273093 | |
| (B) Participants | 2a(1)(B) | 437468 | |
| (C) Others (including rollovers) | 2a(1)(C) | 55000 | |
| (2) Noncash contributions | 2a(2) | | |
| (3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2) | 2a(3) | | 765561 |
| 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) | 0 | |
| (E) Participant loans | 2b(1)(E) | 0 | |
| (F) Other | 2b(1)(F) | | |
| (G) Total interest. Add lines 2b(1)(A) through (F) | 2b(1)(G) | | 0 |
| (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) | 60757 | |
| (D) Total dividends. Add lines 2b(2)(A), (B), and (C) | 2b(2)(D) | | 60757 |
| (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) | | 8583 |
| (7) Net investment gain (loss) from pooled separate accounts..... | 2b(7) | | 0 |
| (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) | | 1784854 |
| c Other income | 2c | | |
| d Total income. Add all income amounts in column (b) and enter total | 2d | | 2619755 |

Expenses

| | | | |
|---|---------------|--------|---------|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 979829 | |
| (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) | | 979829 |
| 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) | 13674 | |
| (3) Recordkeeping fees..... | 2i(3) | | |
| (4) IQPA audit fees..... | 2i(4) | | |
| (5) Investment advisory and investment management fees | 2i(5) | 43442 | |
| (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) | 11827 | |
| (12) Total administrative expenses. Add lines 2i(1) through (11) | 2i(12) | | 68943 |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | | 1048772 |

Net Income and Reconciliation

| | | | |
|---|--------------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 1570983 |
| 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: HANNIS T.BOURGEOIS, LLP

(2) EIN: 72-0636725

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 | | 500000 |
| f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | | X | |
| 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. | X | | |

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. | <small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection. |
|--|---|---|

For calendar plan year 2023 or fiscal plan year beginning 09/01/2023 and ending 08/31/2024

| | | |
|--|--|------------|
| A Name of plan <u>PARKVIEW BAPTIST SCHOOL INC RETIREMENT 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>PARKVIEW BAPTIST SCHOOL, INC</u> | D Employer Identification Number (EIN) <u>72-0918254</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 | 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): 45-0404698 75-3182674

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 Q702826A.

PARKVIEW BAPTIST SCHOOL, INC.
RETIREMENT PLAN AND TRUST

AUGUST 31, 2024 AND 2023

BATON ROUGE, LOUISIANA

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**HANNIS T.
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Independent Auditor's Report

To the Trustees
Parkview Baptist School, Inc.
Retirement Plan and Trust
Baton Rouge, Louisiana

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

We have performed audits of the financial statements of Parkview Baptist School, Inc. Retirement Plan and Trust (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 statements of net assets available for benefits as August 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended August 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of 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 audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, 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 certifications from a qualified institutions as of August 31, 2024 and 2023, and for the year ended August 31, 2024, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

Opinion

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

- 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 audits 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 Parkview Baptist School, Inc. 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 ERISA Section 103(a)(3)(C) 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

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 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audits 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 Schedule Required by ERISA

The supplemental schedule, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 schedule, 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 schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is 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 schedule, other than the information in the supplemental schedule 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 an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Respectfully submitted,

Hanniss T. Bourgeois, LLP

Baton Rouge, Louisiana
June 13, 2025

PARKVIEW BAPTIST SCHOOL, INC. RETIREMENT PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

AS OF AUGUST 31, 2024 AND 2023

| | <u>2024</u> | <u>2023</u> |
|--|-----------------------------|----------------------------|
| Investments, at Fair Value: | | |
| Registered Investment Companies | \$ 2,130,141 | \$ 1,634,396 |
| Target Date Funds | 9,128,465 | 7,799,874 |
| Collective Investment Trusts | <u>124,780</u> | <u>378,133</u> |
| Total Investments | 11,383,386 | 9,812,403 |
| Receivables: | | |
| Participant Contributions | 19,055 | - |
| Employer Contributions | <u>11,602</u> | <u>-</u> |
| Total Receivables | <u>30,657</u> | <u>-</u> |
| Net Assets Available for Benefits | <u><u>\$ 11,414,043</u></u> | <u><u>\$ 9,812,403</u></u> |

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

PARKVIEW BAPTIST SCHOOL, INC. RETIREMENT PLAN AND TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED AUGUST 31, 2024

Additions to Net Assets Attributed to:

Investment Income:

| | |
|---|--------------|
| Net Appreciation in Fair Value of Investments | \$ 1,793,437 |
| Dividends | 60,757 |
| | <hr/> |
| | 1,854,194 |

Contributions:

| | |
|--------------|---------|
| Participants | 456,523 |
| Employer | 284,695 |
| Rollover | 55,000 |
| | <hr/> |
| | 796,218 |

Total Additions 2,650,412

Deductions from Net Assets Attributed to:

| | |
|-------------------------------|-----------|
| Benefits Paid to Participants | 979,829 |
| Administrative Expenses | 68,943 |
| | <hr/> |
| Total Deductions | 1,048,772 |

Net Increase 1,601,640

Net Assets Available for Benefits, Beginning of Year 9,812,403

Net Assets Available for Benefits, End of Year \$ 11,414,043

The accompanying notes are an integral part of this financial statement.

PARKVIEW BAPTIST SCHOOL, INC. RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2024 AND 2023

Note 1 - Description of Plan -

Description of Plan

Effective as of September 1, 1981, Parkview Baptist School, Inc. (“the School”), adopted the Parkview Baptist School, Inc. Retirement Plan and Trust (“the Plan”). The following description of the Plan 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 contributory, defined contribution plan covering all full-time employees of the School who have one year of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Trustees is responsible for oversight of the Plan. The Retirement Plan Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan’s Board of Trustees.

On April 18, 2024 Newport Group, whose companies provide services as the trustee, consultant, and recordkeeper of the plan, merged into Ascensus, LLC. Newport Group and its companies continue to provide these services to the plan as a separate division under Ascensus, LLC.

Contributions

Each year, participants may elect to contribute up to 90 percent of pretax annual compensation, as defined in the Plan, subject to Internal Revenue Code annual dollar limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various registered investment funds, target date funds and a collective investment trust account as investment options for participants. The School contributes 100 percent of the first 4 percent of base compensation that a participant contributes to the Plan. The matching contribution is invested in a portfolio of investments as directed by the participant. Additional profit-sharing amounts may be contributed at the option of the School’s board of directors and are invested in a portfolio of investments as directed by the participant. The School’s matching contributions were \$284,695 for the year ended August 31, 2024. No profit-sharing contributions were made.

Participant Accounts

Each participant’s account is charged or credited with the participant’s contribution and allocations of the School’s contribution and the Plan’s investment earnings or losses, and charged with an allocation of administrative expenses. Allocations are based on participant account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting

Participants are immediately vested in their voluntary contributions, safe harbor matching contributions plus actual earnings thereon. Vesting in the School's profit-sharing contribution portion of their accounts is based on years of continuous service as follows:

| <u>Years of Vesting Service</u> | <u>Percentage Vested</u> |
|---|------------------------------|
| Less Than 1 | 0% |
| 1 | 0% |
| 2 | 20% |
| 3 | 40% |
| 4 | 60% |
| 5 | 80% |
| 6 | 100% |

Investment Options

Upon enrollment in the Plan, a participant may direct participant contributions as well as the employer's matching contributions in either a specified dollar amount per payroll period or in whole percentage increments of earnings in any of the funds offered by the Plan.

Payment of Benefits

Upon termination of service due to death, disability, or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Benefits are recorded when paid.

Forfeited Accounts

At August 31, 2024 and 2023, forfeited non-vested accounts totaled \$5,319 and \$5,155, respectively. These accounts will be used to reduce future employer contributions and pay plan expenses. Also, during the 2024 plan year, none of the forfeited non-vested accounts were used.

Note 2 - Summary of Accounting Policies -

Basis of Accounting

The financial statements of the Plan are prepared in accordance with the accrual basis of accounting. At August 31, 2024 and 2023, all assets of the Plan are participant directed.

Investments held by a defined-contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that 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 normally receive if they were to initiate permitted transactions under the terms of the Plan. As of August 31, 2024 and 2023, the Plan had no fully benefit-responsive investment contracts.

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value, except for fully benefit-responsive investment 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. Trustees of the Plan Sponsor determines the Plan's valuation policies utilizing information provided by the Plan custodian. See Note 5 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 of accounting. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes gains and losses on investments sold during the year as well as appreciation and depreciation of the investments held at the end of the year. Benefits are recorded when paid.

Contributions

Contributions from plan participants are recorded in the year in which employee contributions are withheld from compensation.

Risks and Uncertainties

The Plan provides for various investment options in any combination of registered investment companies, target-date funds, and a collective trust account. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

Administrative Expenses

The School, at its sole discretion, may pay the administrative expenses (i.e., trustee fees, fund fees, recordkeeping fees, and other similar expenses) of the Plan. If such expenses are not paid by the plan sponsor, they are paid out of plan assets. Certain administrative expenses of the Plan were paid by the School and are excluded from these financial statements. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

Subsequent Events

The Plan evaluated subsequent events and transactions for potential recognition or disclosure in the financial statements through June 13, 2025, the date the financial statements were available to be issued.

Note 3 - Plan Termination -

Although it has not expressed any intent to do so, the School 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 100 percent vested in their employer accounts.

Note 4 - Tax Status -

The School has adopted a prototype plan which received a favorable determination from the Internal Revenue Service that it qualifies under the applicable section of the Internal Revenue Code. The Plan itself has not separately applied for recognition of tax-exempt status. However, the Trustees believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. 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 not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. With few exceptions, the Plan is no longer subject to income tax examinations for years prior to 2021.

Note 5 - Fair Value Measurements -

The fair value measurement accounting literature provides a 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 consists of three broad levels. Level 1 inputs to the valuation methodology are based on unadjusted quoted prices for identical assets in active markets that the Plan has the ability to access. Level 2 inputs are based primarily on quoted prices for similar assets in active or inactive markets and/or based on inputs that are derived principally from or corroborated by observable market data by correlation or other means. Level 3 inputs are unobservable and are based on assumptions market participants would utilize in pricing the asset.

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. The asset'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. When available, valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value at August 31, 2024 and 2023:

Registered Investment Companies - The fair values of the mutual funds are based on quoted net asset values ("NAV") of the shares as reported by the fund. The mutual funds held by the plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Target Date Funds - These funds are priced, and trades are executed, at the computed NAV as established by Newport Trust Company, comprised of a weighting of the underlying holdings' published closing prices and the cash liquidity of the account.

Collective Investment Trusts - These funds are priced, and trades are executed, at the computed NAV as established by Newport Trust Company, comprised of a weighting of the underlying holdings' published closing prices and the cash liquidity of the account.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of August 31, 2024 and 2023:

| | Assets at Fair Value as of August 31, 2024 | | | |
|---|--|---------|---------|---------------|
| | Level 1 | Level 2 | Level 3 | Total |
| Registered Investment Companies | \$ 2,130,141 | \$ - | \$ - | \$ 2,130,141 |
| Total Assets in the Fair Value Heirarchy | \$ 2,130,141 | \$ - | \$ - | 2,130,141 |
| Investments Measured Using Net Assets Value Per Share Practical Expedient (a) | | | | 9,253,245 |
| Total Investments at Fair Value | | | | \$ 11,383,386 |

| | Assets at Fair Value as of August 31, 2023 | | | |
|---|--|---------|---------|--------------|
| | Level 1 | Level 2 | Level 3 | Total |
| Registered Investment Companies | \$ 1,634,396 | \$ - | \$ - | \$ 1,634,396 |
| Total Assets in the Fair Value Heirarchy | \$ 1,634,396 | \$ - | \$ - | 1,634,396 |
| Investments Measured Using Net Assets Value Per Share Practical Expedient (a) | | | | 8,178,007 |
| Total Investments at Fair Value | | | | \$ 9,812,403 |

(a) Certain investments that were measured at net asset value per share (NAV) practical expedient of the fund have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statement of Net Assets Available for Benefits.

Gains and losses included in changes in net assets available for benefits for the year ended August 31, 2024, are reported in net appreciation in fair value of investments.

The following tables summarize investments measured at fair value based on Net Asset Value (NAV) per share practical expedient as of August 31, 2024 and 2023:

| | August 31, 2024 | | | |
|--------------------------------------|---------------------|-------------------------|---|-----------------------------|
| | Fair Value | Unfunded Commitments | Redemption Frequency (if currently eligible) | Redemption Notice Period |
| Target Date Funds : | | | | |
| NGC 2031-2040 | | | | |
| Aggressive Portfolio Fund (1) | \$ 67,663 | N/A | Daily | None |
| NGC 2041-2050 | | | | |
| Aggressive Portfolio Fund (1) | 129,784 | N/A | Daily | None |
| NGC 2051-2060 | | | | |
| Aggressive Portfolio Fund (1) | 5,527 | N/A | Daily | None |
| NGC 2041-2050 | | | | |
| Conservative Portfolio Fund (2) | 22,591 | N/A | Daily | None |
| NGC 2011-2020 | | | | |
| Moderate Portfolio Fund (3) | 1,057,735 | N/A | Daily | None |
| NGC 2021-2030 | | | | |
| Moderate Portfolio Fund (3) | 1,491,236 | N/A | Daily | None |
| NGC 2031-2040 | | | | |
| Moderate Portfolio Fund (3) | 2,908,001 | N/A | Daily | None |
| NGC 2041-2050 | | | | |
| Moderate Portfolio Fund (3) | 3,382,328 | N/A | Daily | None |
| NGC 2051-2060 | | | | |
| Moderate Portfolio Fund (3) | 63,600 | N/A | Daily | None |
| Collective Investment Trusts: | | | | |
| Goldman Sachs Common Investment | | | | |
| Trust Stable Value Investor CL 1 (4) | 124,780 | N/A | Daily | None |
| | <u>\$ 9,253,245</u> | | | |

August 31, 2023

| | Fair Value | Unfunded Commitments | Redemption Frequency (if currently eligible) | Redemption Notice Period |
|--------------------------------------|---------------------|-------------------------|---|-----------------------------|
| Target Date Funds : | | | | |
| NGC 2031-2040 | | | | |
| Aggressive Portfolio Fund (1) | \$ 54,396 | N/A | Daily | None |
| NGC 2041-2050 | | | | |
| Aggressive Portfolio Fund (1) | 71,569 | N/A | Daily | None |
| NGC 2051-2060 | | | | |
| Aggressive Portfolio Fund (1) | 3,890 | N/A | Daily | None |
| NGC 2041-2050 | | | | |
| Conservative Portfolio Fund (2) | 19,022 | N/A | Daily | None |
| NGC 2011-2020 | | | | |
| Moderate Portfolio Fund (3) | 935,210 | N/A | Daily | None |
| NGC 2021-2030 | | | | |
| Moderate Portfolio Fund (3) | 1,389,259 | N/A | Daily | None |
| NGC 2031-2040 | | | | |
| Moderate Portfolio Fund (3) | 2,602,271 | N/A | Daily | None |
| NGC 2041-2050 | | | | |
| Moderate Portfolio Fund (3) | 2,668,142 | N/A | Daily | None |
| NGC 2051-2060 | | | | |
| Moderate Portfolio Fund (3) | 56,115 | N/A | Daily | None |
| Collective Investment Trusts: | | | | |
| Goldman Sachs Common Investment | | | | |
| Trust Stable Value Investor CL 1 (4) | 378,133 | N/A | Daily | None |
| | <u>\$ 8,178,007</u> | | | |

- (1) These funds are designed to optimize the asset allocation for multiple date ranges and risk-based investment profiles by utilizing modern portfolio theory while taking into account aspects of behavioral finance and forward looking financial market conditions. With the passage of time, these funds will gradually adjust to more conservative asset allocations to lower investment risk as a plan participant approaches retirement. Aggressive funds are managed using a diversified asset mix designed to maximize the return on investment and exposes the participant to a higher level of volatility in annual returns. Aggressive funds will reach their most conservative allocation in the final year of the target date range.
- (2) These funds are designed to optimize the asset allocation for multiple date ranges and risk-based investment profiles by utilizing modern portfolio theory while taking into account aspects of behavioral finance and forward looking financial market conditions. With the passage of time, these funds will gradually adjust to more conservative asset allocations to lower investment risk as a plan participant approaches retirement. Conservative funds are managed using a diversified asset mix designed to minimize the risk of large losses and deliver a lower level of volatility in annual returns. Conservative funds will reach their most conservative allocation in the initial year of the target date range.

- (3) These funds are designed to optimize the asset allocation for multiple date ranges and risk-based investment profiles by utilizing modern portfolio theory while taking into account aspects of behavioral finance and forward-looking financial market conditions. With the passage of time, these funds will gradually adjust to more conservative asset allocations to lower investment risk as a plan participant approaches retirement. Moderate funds are managed using a diversified asset mix designed to produce average levels of market risk and market return. Moderate funds will reach their most conservative allocation at the mid-point of the target date range.
- (4) This fund seeks to earn current income and preserve capital stability of principal. The Fund also seeks to maintain a stable of \$1.00 per Unit. The Fund invests in stable value investment contracts and in fixed income instruments which underlie Stable Value Contracts as well as in money market instruments.

Note 6 - Information Prepared and Certified by Custodian -

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the custodian, Newport Trust Company as of August 31, 2023 and Ascensus, LLC who acted as an authorized representative for Newport Trust Company as of August 31, 2024:

| | <u>2024</u> | <u>2023</u> |
|---|----------------------|---------------------|
| Investments, at Fair Value: | | |
| Registered Investment Companies | \$ 2,130,141 | \$ 1,634,396 |
| Target Date Funds | 9,128,465 | 7,799,874 |
| Collective Investment Trusts | 124,780 | 378,133 |
| Total Investments | <u>\$ 11,383,386</u> | <u>\$ 9,812,403</u> |
| Net Appreciation in Fair Value of Investments | <u>\$ 1,793,437</u> | |
| Dividends | <u>\$ 60,757</u> | |

Note 7 - Reconciliation of Financial Statements to Schedule H of Form 5500 -

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 and 2023 to Schedule H of Form 5500:

| | <u>2024</u> | <u>2023</u> |
|--|----------------------|---------------------|
| Net Assets Available for Benefits per the Financial Statements | \$ 11,414,043 | \$ 9,812,403 |
| Less: Employer Contributions Receivable | (11,602) | - |
| Less: Participant Contributions Receivable | (19,055) | - |
| Net Assets Available for Benefits per Schedule H of Form 5500 | <u>\$ 11,383,386</u> | <u>\$ 9,812,403</u> |

The following is a reconciliation of total additions per the financial statements to Schedule H of Form 5500 for the year ended August 31, 2024:

| | |
|--|---------------------|
| Total Additions per the Financial Statements | \$ 2,650,412 |
| Less: Employer Contributions Receivable at August 31, 2024 | (11,602) |
| Participant Contributions Receivable at August 31, 2024 | <u>(19,055)</u> |
| Total Additions per Schedule H of Form 5500 | <u>\$ 2,619,755</u> |

Note 8 - Parties-In-Interest Transactions -

Certain plan investments are shares of mutual funds and collective investment trusts managed by Newport Group Consulting, LLC. Newport Group Consulting, LLC is the Plan's Section 3(28) Investment Advisor and, therefore, these transactions qualify as party-in-interest transactions. Target date funds are funds issued by Newport Trust Company. Newport Trust Company is the Custodian of the Plan and therefore, these transactions qualify as party-in-interest transactions. The Plan hired Roland Criss Fiduciary Services to be the Section 3 (21) Fiduciary. Fees are paid to Roland Criss Fiduciary Services by both the Plan sponsor and the Plan. These transactions qualify as party-in-interest transactions. Newport Group is the Plan recordkeeper. Recordkeeping fees are paid by the Plan. Therefore, these transactions qualify as party-in-interest transactions.

Newport Group Consulting, LLC, Newport Trust Company, and Newport Group all merged into Ascensus, LLC in April of 2024. Newport companies continue to provide these services as separate divisions under Ascensus, LLC.

Other significant expenses of the Plan are paid by the Plan sponsor (the School).

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

SUPPLEMENTAL INFORMATION

PARKVIEW BAPTIST SCHOOL, INC. RETIREMENT PLAN AND TRUST

EIN 72-0918254

Plan Number 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT

AS OF AUGUST 31, 2024

| Issuer | Investment Description | Cost | Current Value |
|---|---|------|----------------------|
| Registered Investment Companies, Collective Investment Trusts and Target Date Funds: | | | |
| Newport Trust Company** | NGC 2031-2040 Aggressive Portfolio Fund | * | \$ 67,663 |
| Newport Trust Company** | NGC 2041-2050 Aggressive Portfolio Fund | * | 129,784 |
| Newport Trust Company** | NGC 2051-2060 Aggressive Portfolio Fund | * | 5,527 |
| Newport Trust Company** | NGC 2041-2050 Conservative Portfolio Fund | * | 22,591 |
| Newport Trust Company** | NGC 2011-2020 Moderate Portfolio Fund | * | 1,057,735 |
| Newport Trust Company** | NGC 2021-2030 Moderate Portfolio Fund | * | 1,491,236 |
| Newport Trust Company** | NGC 2031-2040 Moderate Portfolio Fund | * | 2,908,001 |
| Newport Trust Company** | NGC 2041-2050 Moderate Portfolio Fund | * | 3,382,328 |
| Newport Trust Company** | NGC 2051-2060 Moderate Portfolio Fund | * | 63,600 |
| JP Morgan | Core Plus Bond - R6 | * | 193,656 |
| Vanguard | Vanguard Balanced Index | * | 120,050 |
| Goldman Sachs | GSTCO Stable Value Investor Series CL 1 | * | 124,780 |
| American Funds | American Funds Europacific GR R6 | * | 68,356 |
| Vanguard | Vanguard 500 Index Admiral | * | 738,237 |
| Vanguard | Vanguard Extended Market Index ADM | * | 172,112 |
| Vanguard | Vanguard Growth Index ADM | * | 588,272 |
| Vanguard | Vanguard Inflation-Protected SECS ADM | * | 15,418 |
| Vanguard | Vanguard Strategic Equity Inv | * | 25,291 |
| Vanguard | Vanguard Total Bond Market Index Adm | * | 62,516 |
| Vanguard | Vanguard Total International Stock Index Admiral | * | 79,998 |
| Vanguard | Vanguard Value Index Admiral | * | 66,235 |
| | | | <u>\$ 11,383,386</u> |

* Cost omitted for participant directed investments.

** Indicates party-in-interest

See independent auditor's report.

PARKVIEW BAPTIST SCHOOL, INC.
RETIREMENT PLAN AND TRUST

AUGUST 31, 2024 AND 2023

BATON ROUGE, LOUISIANA

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**HANNIS T.
BOURGEOIS**

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Independent Auditor's Report

To the Trustees
Parkview Baptist School, Inc.
Retirement Plan and Trust
Baton Rouge, Louisiana

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

We have performed audits of the financial statements of Parkview Baptist School, Inc. Retirement Plan and Trust (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 statements of net assets available for benefits as August 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended August 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of 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 audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, 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 certifications from a qualified institutions as of August 31, 2024 and 2023, and for the year ended August 31, 2024, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

Opinion

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

- 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 audits 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 Parkview Baptist School, Inc. 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 ERISA Section 103(a)(3)(C) 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

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 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audits 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 Schedule Required by ERISA

The supplemental schedule, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 schedule, 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 schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is 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 schedule, other than the information in the supplemental schedule 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 an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Respectfully submitted,

Hanniss T. Bourgeois, LLP

Baton Rouge, Louisiana
June 13, 2025

PARKVIEW BAPTIST SCHOOL, INC. RETIREMENT PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

AS OF AUGUST 31, 2024 AND 2023

| | <u>2024</u> | <u>2023</u> |
|--|-----------------------------|----------------------------|
| Investments, at Fair Value: | | |
| Registered Investment Companies | \$ 2,130,141 | \$ 1,634,396 |
| Target Date Funds | 9,128,465 | 7,799,874 |
| Collective Investment Trusts | <u>124,780</u> | <u>378,133</u> |
| Total Investments | 11,383,386 | 9,812,403 |
| Receivables: | | |
| Participant Contributions | 19,055 | - |
| Employer Contributions | <u>11,602</u> | <u>-</u> |
| Total Receivables | <u>30,657</u> | <u>-</u> |
| Net Assets Available for Benefits | <u><u>\$ 11,414,043</u></u> | <u><u>\$ 9,812,403</u></u> |

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

PARKVIEW BAPTIST SCHOOL, INC. RETIREMENT PLAN AND TRUST

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED AUGUST 31, 2024

Additions to Net Assets Attributed to:

Investment Income:

| | |
|---|--------------|
| Net Appreciation in Fair Value of Investments | \$ 1,793,437 |
| Dividends | 60,757 |

1,854,194

Contributions:

| | |
|--------------|---------|
| Participants | 456,523 |
| Employer | 284,695 |
| Rollover | 55,000 |

796,218

Total Additions 2,650,412

Deductions from Net Assets Attributed to:

| | |
|-------------------------------|---------|
| Benefits Paid to Participants | 979,829 |
| Administrative Expenses | 68,943 |

Total Deductions 1,048,772

Net Increase 1,601,640

Net Assets Available for Benefits, Beginning of Year 9,812,403

Net Assets Available for Benefits, End of Year \$ 11,414,043

The accompanying notes are an integral part of this financial statement.

PARKVIEW BAPTIST SCHOOL, INC. RETIREMENT PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2024 AND 2023

Note 1 - Description of Plan -

Description of Plan

Effective as of September 1, 1981, Parkview Baptist School, Inc. (“the School”), adopted the Parkview Baptist School, Inc. Retirement Plan and Trust (“the Plan”). The following description of the Plan 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 contributory, defined contribution plan covering all full-time employees of the School who have one year of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Trustees is responsible for oversight of the Plan. The Retirement Plan Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Plan's Board of Trustees.

On April 18, 2024 Newport Group, whose companies provide services as the trustee, consultant, and recordkeeper of the plan, merged into Ascensus, LLC. Newport Group and its companies continue to provide these services to the plan as a separate division under Ascensus, LLC.

Contributions

Each year, participants may elect to contribute up to 90 percent of pretax annual compensation, as defined in the Plan, subject to Internal Revenue Code annual dollar limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various registered investment funds, target date funds and a collective investment trust account as investment options for participants. The School contributes 100 percent of the first 4 percent of base compensation that a participant contributes to the Plan. The matching contribution is invested in a portfolio of investments as directed by the participant. Additional profit-sharing amounts may be contributed at the option of the School's board of directors and are invested in a portfolio of investments as directed by the participant. The School's matching contributions were \$284,695 for the year ended August 31, 2024. No profit-sharing contributions were made.

Participant Accounts

Each participant's account is charged or credited with the participant's contribution and allocations of the School's contribution and the Plan's investment earnings or losses, and charged with an allocation of administrative expenses. Allocations are based on participant account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions, safe harbor matching contributions plus actual earnings thereon. Vesting in the School's profit-sharing contribution portion of their accounts is based on years of continuous service as follows:

| <u>Years of Vesting Service</u> | <u>Percentage Vested</u> |
|---|------------------------------|
| Less Than 1 | 0% |
| 1 | 0% |
| 2 | 20% |
| 3 | 40% |
| 4 | 60% |
| 5 | 80% |
| 6 | 100% |

Investment Options

Upon enrollment in the Plan, a participant may direct participant contributions as well as the employer's matching contributions in either a specified dollar amount per payroll period or in whole percentage increments of earnings in any of the funds offered by the Plan.

Payment of Benefits

Upon termination of service due to death, disability, or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Benefits are recorded when paid.

Forfeited Accounts

At August 31, 2024 and 2023, forfeited non-vested accounts totaled \$5,319 and \$5,155, respectively. These accounts will be used to reduce future employer contributions and pay plan expenses. Also, during the 2024 plan year, none of the forfeited non-vested accounts were used.

Note 2 - Summary of Accounting Policies -

Basis of Accounting

The financial statements of the Plan are prepared in accordance with the accrual basis of accounting. At August 31, 2024 and 2023, all assets of the Plan are participant directed.

Investments held by a defined-contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that 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 normally receive if they were to initiate permitted transactions under the terms of the Plan. As of August 31, 2024 and 2023, the Plan had no fully benefit-responsive investment contracts.

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value, except for fully benefit-responsive investment 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. Trustees of the Plan Sponsor determines the Plan's valuation policies utilizing information provided by the Plan custodian. See Note 5 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 of accounting. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes gains and losses on investments sold during the year as well as appreciation and depreciation of the investments held at the end of the year. Benefits are recorded when paid.

Contributions

Contributions from plan participants are recorded in the year in which employee contributions are withheld from compensation.

Risks and Uncertainties

The Plan provides for various investment options in any combination of registered investment companies, target-date funds, and a collective trust account. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

Administrative Expenses

The School, at its sole discretion, may pay the administrative expenses (i.e., trustee fees, fund fees, recordkeeping fees, and other similar expenses) of the Plan. If such expenses are not paid by the plan sponsor, they are paid out of plan assets. Certain administrative expenses of the Plan were paid by the School and are excluded from these financial statements. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

Subsequent Events

The Plan evaluated subsequent events and transactions for potential recognition or disclosure in the financial statements through June 13, 2025, the date the financial statements were available to be issued.

Note 3 - Plan Termination -

Although it has not expressed any intent to do so, the School 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 100 percent vested in their employer accounts.

Note 4 - Tax Status -

The School has adopted a prototype plan which received a favorable determination from the Internal Revenue Service that it qualifies under the applicable section of the Internal Revenue Code. The Plan itself has not separately applied for recognition of tax-exempt status. However, the Trustees believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. 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 not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. With few exceptions, the Plan is no longer subject to income tax examinations for years prior to 2021.

Note 5 - Fair Value Measurements -

The fair value measurement accounting literature provides a 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 consists of three broad levels. Level 1 inputs to the valuation methodology are based on unadjusted quoted prices for identical assets in active markets that the Plan has the ability to access. Level 2 inputs are based primarily on quoted prices for similar assets in active or inactive markets and/or based on inputs that are derived principally from or corroborated by observable market data by correlation or other means. Level 3 inputs are unobservable and are based on assumptions market participants would utilize in pricing the asset.

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. The asset'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. When available, valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value at August 31, 2024 and 2023:

Registered Investment Companies - The fair values of the mutual funds are based on quoted net asset values ("NAV") of the shares as reported by the fund. The mutual funds held by the plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Target Date Funds - These funds are priced, and trades are executed, at the computed NAV as established by Newport Trust Company, comprised of a weighting of the underlying holdings' published closing prices and the cash liquidity of the account.

Collective Investment Trusts - These funds are priced, and trades are executed, at the computed NAV as established by Newport Trust Company, comprised of a weighting of the underlying holdings' published closing prices and the cash liquidity of the account.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of August 31, 2024 and 2023:

| | Assets at Fair Value as of August 31, 2024 | | | |
|---|--|---------|---------|---------------|
| | Level 1 | Level 2 | Level 3 | Total |
| Registered Investment Companies | \$ 2,130,141 | \$ - | \$ - | \$ 2,130,141 |
| Total Assets in the Fair Value Heirarchy | \$ 2,130,141 | \$ - | \$ - | 2,130,141 |
| Investments Measured Using Net Assets Value Per Share Practical Expedient (a) | | | | 9,253,245 |
| Total Investments at Fair Value | | | | \$ 11,383,386 |
| | Assets at Fair Value as of August 31, 2023 | | | |
| | Level 1 | Level 2 | Level 3 | Total |
| Registered Investment Companies | \$ 1,634,396 | \$ - | \$ - | \$ 1,634,396 |
| Total Assets in the Fair Value Heirarchy | \$ 1,634,396 | \$ - | \$ - | 1,634,396 |
| Investments Measured Using Net Assets Value Per Share Practical Expedient (a) | | | | 8,178,007 |
| Total Investments at Fair Value | | | | \$ 9,812,403 |

(a) Certain investments that were measured at net asset value per share (NAV) practical expedient of the fund have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statement of Net Assets Available for Benefits.

Gains and losses included in changes in net assets available for benefits for the year ended August 31, 2024, are reported in net appreciation in fair value of investments.

The following tables summarize investments measured at fair value based on Net Asset Value (NAV) per share practical expedient as of August 31, 2024 and 2023:

| | August 31, 2024 | | | |
|--------------------------------------|---------------------|-------------------------|---|-----------------------------|
| | Fair Value | Unfunded Commitments | Redemption Frequency (if currently eligible) | Redemption Notice Period |
| Target Date Funds : | | | | |
| NGC 2031-2040 | | | | |
| Aggressive Portfolio Fund (1) | \$ 67,663 | N/A | Daily | None |
| NGC 2041-2050 | | | | |
| Aggressive Portfolio Fund (1) | 129,784 | N/A | Daily | None |
| NGC 2051-2060 | | | | |
| Aggressive Portfolio Fund (1) | 5,527 | N/A | Daily | None |
| NGC 2041-2050 | | | | |
| Conservative Portfolio Fund (2) | 22,591 | N/A | Daily | None |
| NGC 2011-2020 | | | | |
| Moderate Portfolio Fund (3) | 1,057,735 | N/A | Daily | None |
| NGC 2021-2030 | | | | |
| Moderate Portfolio Fund (3) | 1,491,236 | N/A | Daily | None |
| NGC 2031-2040 | | | | |
| Moderate Portfolio Fund (3) | 2,908,001 | N/A | Daily | None |
| NGC 2041-2050 | | | | |
| Moderate Portfolio Fund (3) | 3,382,328 | N/A | Daily | None |
| NGC 2051-2060 | | | | |
| Moderate Portfolio Fund (3) | 63,600 | N/A | Daily | None |
| Collective Investment Trusts: | | | | |
| Goldman Sachs Common Investment | | | | |
| Trust Stable Value Investor CL 1 (4) | 124,780 | N/A | Daily | None |
| | <u>\$ 9,253,245</u> | | | |

August 31, 2023

| | Fair Value | Unfunded Commitments | Redemption Frequency (if currently eligible) | Redemption Notice Period |
|--------------------------------------|---------------------|-------------------------|---|-----------------------------|
| Target Date Funds : | | | | |
| NGC 2031-2040 | | | | |
| Aggressive Portfolio Fund (1) | \$ 54,396 | N/A | Daily | None |
| NGC 2041-2050 | | | | |
| Aggressive Portfolio Fund (1) | 71,569 | N/A | Daily | None |
| NGC 2051-2060 | | | | |
| Aggressive Portfolio Fund (1) | 3,890 | N/A | Daily | None |
| NGC 2041-2050 | | | | |
| Conservative Portfolio Fund (2) | 19,022 | N/A | Daily | None |
| NGC 2011-2020 | | | | |
| Moderate Portfolio Fund (3) | 935,210 | N/A | Daily | None |
| NGC 2021-2030 | | | | |
| Moderate Portfolio Fund (3) | 1,389,259 | N/A | Daily | None |
| NGC 2031-2040 | | | | |
| Moderate Portfolio Fund (3) | 2,602,271 | N/A | Daily | None |
| NGC 2041-2050 | | | | |
| Moderate Portfolio Fund (3) | 2,668,142 | N/A | Daily | None |
| NGC 2051-2060 | | | | |
| Moderate Portfolio Fund (3) | 56,115 | N/A | Daily | None |
| Collective Investment Trusts: | | | | |
| Goldman Sachs Common Investment | | | | |
| Trust Stable Value Investor CL 1 (4) | 378,133 | N/A | Daily | None |
| | <u>\$ 8,178,007</u> | | | |

- (1) These funds are designed to optimize the asset allocation for multiple date ranges and risk-based investment profiles by utilizing modern portfolio theory while taking into account aspects of behavioral finance and forward looking financial market conditions. With the passage of time, these funds will gradually adjust to more conservative asset allocations to lower investment risk as a plan participant approaches retirement. Aggressive funds are managed using a diversified asset mix designed to maximize the return on investment and exposes the participant to a higher level of volatility in annual returns. Aggressive funds will reach their most conservative allocation in the final year of the target date range.
- (2) These funds are designed to optimize the asset allocation for multiple date ranges and risk-based investment profiles by utilizing modern portfolio theory while taking into account aspects of behavioral finance and forward looking financial market conditions. With the passage of time, these funds will gradually adjust to more conservative asset allocations to lower investment risk as a plan participant approaches retirement. Conservative funds are managed using a diversified asset mix designed to minimize the risk of large losses and deliver a lower level of volatility in annual returns. Conservative funds will reach their most conservative allocation in the initial year of the target date range.

- (3) These funds are designed to optimize the asset allocation for multiple date ranges and risk-based investment profiles by utilizing modern portfolio theory while taking into account aspects of behavioral finance and forward-looking financial market conditions. With the passage of time, these funds will gradually adjust to more conservative asset allocations to lower investment risk as a plan participant approaches retirement. Moderate funds are managed using a diversified asset mix designed to produce average levels of market risk and market return. Moderate funds will reach their most conservative allocation at the mid-point of the target date range.
- (4) This fund seeks to earn current income and preserve capital stability of principal. The Fund also seeks to maintain a stable of \$1.00 per Unit. The Fund invests in stable value investment contracts and in fixed income instruments which underlie Stable Value Contracts as well as in money market instruments.

Note 6 - Information Prepared and Certified by Custodian -

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the custodian, Newport Trust Company as of August 31, 2023 and Ascensus, LLC who acted as an authorized representative for Newport Trust Company as of August 31, 2024:

| | <u>2024</u> | <u>2023</u> |
|---|----------------------|---------------------|
| Investments, at Fair Value: | | |
| Registered Investment Companies | \$ 2,130,141 | \$ 1,634,396 |
| Target Date Funds | 9,128,465 | 7,799,874 |
| Collective Investment Trusts | 124,780 | 378,133 |
| Total Investments | <u>\$ 11,383,386</u> | <u>\$ 9,812,403</u> |
| Net Appreciation in Fair Value of Investments | <u>\$ 1,793,437</u> | |
| Dividends | <u>\$ 60,757</u> | |

Note 7 - Reconciliation of Financial Statements to Schedule H of Form 5500 -

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 and 2023 to Schedule H of Form 5500:

| | <u>2024</u> | <u>2023</u> |
|--|----------------------|---------------------|
| Net Assets Available for Benefits per the Financial Statements | \$ 11,414,043 | \$ 9,812,403 |
| Less: Employer Contributions Receivable | (11,602) | - |
| Less: Participant Contributions Receivable | (19,055) | - |
| Net Assets Available for Benefits per Schedule H of Form 5500 | <u>\$ 11,383,386</u> | <u>\$ 9,812,403</u> |

The following is a reconciliation of total additions per the financial statements to Schedule H of Form 5500 for the year ended August 31, 2024:

| | |
|--|---------------------|
| Total Additions per the Financial Statements | \$ 2,650,412 |
| Less: Employer Contributions Receivable at August 31, 2024 | (11,602) |
| Participant Contributions Receivable at August 31, 2024 | <u>(19,055)</u> |
| Total Additions per Schedule H of Form 5500 | <u>\$ 2,619,755</u> |

Note 8 - Parties-In-Interest Transactions -

Certain plan investments are shares of mutual funds and collective investment trusts managed by Newport Group Consulting, LLC. Newport Group Consulting, LLC is the Plan's Section 3(28) Investment Advisor and, therefore, these transactions qualify as party-in-interest transactions. Target date funds are funds issued by Newport Trust Company. Newport Trust Company is the Custodian of the Plan and therefore, these transactions qualify as party-in-interest transactions. The Plan hired Roland Criss Fiduciary Services to be the Section 3 (21) Fiduciary. Fees are paid to Roland Criss Fiduciary Services by both the Plan sponsor and the Plan. These transactions qualify as party-in-interest transactions. Newport Group is the Plan recordkeeper. Recordkeeping fees are paid by the Plan. Therefore, these transactions qualify as party-in-interest transactions.

Newport Group Consulting, LLC, Newport Trust Company, and Newport Group all merged into Ascensus, LLC in April of 2024. Newport companies continue to provide these services as separate divisions under Ascensus, LLC.

Other significant expenses of the Plan are paid by the Plan sponsor (the School).

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

SUPPLEMENTAL INFORMATION

PARKVIEW BAPTIST SCHOOL, INC. RETIREMENT PLAN AND TRUST

EIN 72-0918254

Plan Number 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT

AS OF AUGUST 31, 2024

| Issuer | Investment Description | Cost | Current Value |
|---|---|------|----------------------|
| Registered Investment Companies, Collective Investment Trusts and Target Date Funds: | | | |
| Newport Trust Company** | NGC 2031-2040 Aggressive Portfolio Fund | * | \$ 67,663 |
| Newport Trust Company** | NGC 2041-2050 Aggressive Portfolio Fund | * | 129,784 |
| Newport Trust Company** | NGC 2051-2060 Aggressive Portfolio Fund | * | 5,527 |
| Newport Trust Company** | NGC 2041-2050 Conservative Portfolio Fund | * | 22,591 |
| Newport Trust Company** | NGC 2011-2020 Moderate Portfolio Fund | * | 1,057,735 |
| Newport Trust Company** | NGC 2021-2030 Moderate Portfolio Fund | * | 1,491,236 |
| Newport Trust Company** | NGC 2031-2040 Moderate Portfolio Fund | * | 2,908,001 |
| Newport Trust Company** | NGC 2041-2050 Moderate Portfolio Fund | * | 3,382,328 |
| Newport Trust Company** | NGC 2051-2060 Moderate Portfolio Fund | * | 63,600 |
| JP Morgan | Core Plus Bond - R6 | * | 193,656 |
| Vanguard | Vanguard Balanced Index | * | 120,050 |
| Goldman Sachs | GSTCO Stable Value Investor Series CL 1 | * | 124,780 |
| American Funds | American Funds Europacific GR R6 | * | 68,356 |
| Vanguard | Vanguard 500 Index Admiral | * | 738,237 |
| Vanguard | Vanguard Extended Market Index ADM | * | 172,112 |
| Vanguard | Vanguard Growth Index ADM | * | 588,272 |
| Vanguard | Vanguard Inflation-Protected SECS ADM | * | 15,418 |
| Vanguard | Vanguard Strategic Equity Inv | * | 25,291 |
| Vanguard | Vanguard Total Bond Market Index Adm | * | 62,516 |
| Vanguard | Vanguard Total International Stock Index Admiral | * | 79,998 |
| Vanguard | Vanguard Value Index Admiral | * | 66,235 |
| | | | <u>\$ 11,383,386</u> |

* Cost omitted for participant directed investments.

** Indicates party-in-interest

See independent auditor's report.

**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 and ending

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

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) | |
| (2) Participant contributions..... | 1b(2) | |
| (3) Other | 1b(3) | |
| c General investments: | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | |
| (2) U.S. Government securities | 1c(2) | |
| (3) Corporate debt instruments (other than employer securities): | | |
| (A) Preferred | 1c(3)(A) | |
| (B) All other..... | 1c(3)(B) | |
| (4) Corporate stocks (other than employer securities): | | |
| (A) Preferred..... | 1c(4)(A) | |
| (B) Common | 1c(4)(B) | |
| (5) Partnership/joint venture interests | 1c(5) | |
| (6) Real estate (other than employer real property) | 1c(6) | |
| (7) Loans (other than to participants)..... | 1c(7) | |
| (8) Participant loans | 1c(8) | |
| (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) | |
| (14) Value of funds held in insurance company general account (unallocated contracts)..... | 1c(14) | |
| (15) Other..... | 1c(15) | |

| | | (a) Beginning of Year | (b) End of Year |
|--------------------|---|-----------------------|-----------------|
| 1d | Employer-related investments: | | |
| (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 | |
| Liabilities | | | |
| g | Benefit claims payable..... | 1g | |
| h | Operating payables..... | 1h | |
| i | Acquisition indebtedness..... | 1i | |
| j | Other liabilities..... | 1j | |
| k | Total liabilities (add all amounts in lines 1g through 1j)..... | 1k | |
| Net Assets | | | |
| l | Net assets (subtract line 1k from line 1f)..... | 1l | |

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.

| | | (a) Amount | (b) Total |
|---------------|--|-----------------|-----------|
| Income | | | |
| a | Contributions: | | |
| (1) | Received or receivable in cash from: (A) Employers..... | 2a(1)(A) | |
| | (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) | |
| 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) | |
| | (F) Other..... | 2b(1)(F) | |
| | (G) Total interest. Add lines 2b(1)(A) through (F) | 2b(1)(G) | |
| (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) | |
| (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) | | |
| c Other income | 2c | | |
| d Total income. Add all income amounts in column (b) and enter total..... | 2d | | |

Expenses

| | | | |
|--|---------------|--|--|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers..... | 2e(1) | | |
| (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) | | |
| 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) | | |
| (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) | | |
| j Total expenses. Add all expense amounts in column (b) and enter total..... | 2j | | |

Net Income and Reconciliation

| | | | |
|---|--------------|--|--|
| k Net income (loss). Subtract line 2j from line 2d | 2k | | |
| 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:

(2) EIN:

d The opinion of an independent qualified public accountant is **not attached** because:

- (1) This form is filed for a CCT, PSA, or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. 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.) | | | |
| 4a | | | |
| b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | | | |
| 4b | | | |
| c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | | | |
| 4c | | | |
| d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | | | |
| 4d | | | |
| e Was this plan covered by a fidelity bond? | | | |
| 4e | | | |
| f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | | | |
| 4f | | | |
| g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | | | |
| 4g | | | |
| h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | | | |
| 4h | | | |
| i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | | | |
| 4i | | | |
| j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.) | | | |
| 4j | | | |
| k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | | | |
| 4k | | | |
| l Has the plan failed to provide any benefit when due under the plan? | | | |
| 4l | | | |
| m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | | | |
| 4m | | | |
| n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | | | |
| 4n | | | |

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

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

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

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

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

Attachment to 2023 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name PARKVIEW BAPTIST SCHOOL INC RETIREMENT AND TRUST
Plan Sponsor's Name PARKVIEW BAPTIST SCHOOL, INC

EIN: 72-0918254
PN: 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 |
|-----|---|--|----------|-------------------|
| | Goldman Sachs | Goldman Sachs Stable Value Inv Series 1 | 0 | 124,780 |
| | NGC | NGC 2031-2040 AGGRESSIVE INST | 0 | 67,663 |
| | NGC | NGC 2041-2050 AGGRESSIVE INST | 0 | 129,784 |
| | NGC | NGC 2041-2050 CONSERVATIVE INST | 0 | 22,591 |
| | NGC | NGC 2011-2020 MODERATE INST | 0 | 1,057,735 |
| | NGC | NGC 2021-2030 MODERATE INST | 0 | 1,491,236 |
| | NGC | NGC 2031-2040 MODERATE INST | 0 | 2,908,000 |

Attachment to 2023 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name PARKVIEW BAPTIST SCHOOL INC RETIREMENT AND TRUST

EIN: 72-0918254

Plan Sponsor's Name PARKVIEW BAPTIST SCHOOL, INC

PN: 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 |
|-----|---|--|----------|-------------------|
| | NGC | NGC 2041-2050 MODERATE INST | 0 | 3,382,328 |
| | JP Morgan | JPMorgan Core Plus Bond R6 | 0 | 193,656 |
| | NGC | NGC 2051-2060 MODERATE PORT - INSTL | 0 | 63,600 |
| | NGC | NGC 2051-2060 AGGRESSIVE PORT - INSTL | 0 | 5,527 |
| | American Funds | American Funds EuroPacific Gr R6 | 0 | 68,356 |
| | Vanguard | Vanguard Inflation-Protected Sec Adm | 0 | 15,418 |
| | Vanguard | Vanguard Balanced Index Adm | 0 | 120,050 |

Attachment to 2023 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name PARKVIEW BAPTIST SCHOOL INC RETIREMENT AND TRUST
Plan Sponsor's Name PARKVIEW BAPTIST SCHOOL, INC

EIN: 72-0918254
PN: 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 |
|-----|---|--|----------|-------------------|
| | Vanguard | Vanguard Total Bond Market Index Adm | 0 | 62,516 |
| | Vanguard | Vanguard Extended Market Index Adm | 0 | 172,112 |
| | Vanguard | Vanguard 500 Index Adm | 0 | 738,237 |
| | Vanguard | Vanguard Growth Index Adm | 0 | 588,272 |
| | Vanguard | Vanguard Strategic Equity Inv | 0 | 25,291 |
| | Vanguard | Vanguard Total Intl Stock Index Adm | 0 | 79,997 |
| | Vanguard | Vanguard Value Index Adm | 0 | 66,235 |