

<p style="text-align: center;"><b>Form 5500</b></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><b>Annual Return/Report of Employee Benefit Plan</b></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 style="text-align: center;"><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; text-align: center;"><b>2024</b></p> <hr/> <p style="text-align: center;"><b>This Form is Open to Public Inspection</b></p>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

**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><b>1a</b> Name of plan <u>MYPATH EMPLOYEE STOCK OWNERSHIP PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>002</u></p>
<p><b>2a</b> 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>OCONOMOWOC RESIDENTIAL PROGRAMS, INC.</u></p> <p><u>1746 EXECUTIVE DR</u> <u>OCONOMOWOC, WI 53066-4830</u></p>	<p><b>1c</b> Effective date of plan <u>01/01/2002</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>39-1510207</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>262-569-5515</u></p> <p><b>2d</b> Business code (see instructions) <u>623000</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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/14/2025	ABBY SPOERL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/14/2025	ABBY SPOERL
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	2225
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	1615
	<b>6a(2)</b>	1621
	<b>6b</b>	55
	<b>6c</b>	580
	<b>6d</b>	2256
	<b>6e</b>	11
	<b>6f</b>	2267
	<b>6g(1)</b>	2154
<b>6g(2)</b>	2229	
<b>6h</b>	298	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

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

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> 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)

<b>a Pension Schedules</b>	<b>b General Schedules</b>
(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)
(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)
(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached _____
(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached <u>0</u>	(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)
(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

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

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**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.

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**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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>MYPATH EMPLOYEE STOCK OWNERSHIP PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>OCONOMOWOC RESIDENTIAL PROGRAMS, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>39-1510207</b>	

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

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

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

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

<b>(b)</b> Service Code(s)	<b>(c)</b> Relationship to employer, employee organization, or person known to be a party-in-interest	<b>(d)</b> Enter direct compensation paid by the plan. If none, enter -0-.	<b>(e)</b> Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	<b>(f)</b> Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	<b>(g)</b> Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	<b>(h)</b> 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>(b)</b> Service Code(s)	<b>(c)</b> Relationship to employer, employee organization, or person known to be a party-in-interest	<b>(d)</b> Enter direct compensation paid by the plan. If none, enter -0-.	<b>(e)</b> Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	<b>(f)</b> Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	<b>(g)</b> Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	<b>(h)</b> 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>(b)</b> Service Code(s)	<b>(c)</b> Relationship to employer, employee organization, or person known to be a party-in-interest	<b>(d)</b> Enter direct compensation paid by the plan. If none, enter -0-.	<b>(e)</b> Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	<b>(f)</b> Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	<b>(g)</b> Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	<b>(h)</b> 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.

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

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

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

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

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

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

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> 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)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>MYPATH EMPLOYEE STOCK OWNERSHIP PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>OCONOMOWOC RESIDENTIAL PROGRAMS, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>39-1510207</b>

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

	(a) Beginning of Year	(b) End of Year
<b>Assets</b>		
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	2113
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	
<b>(3)</b> Other .....	<b>1b(3)</b>	
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	27249
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	1092600
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	
<b>(15)</b> Other .....	<b>1c(15)</b>	1061763

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>	99000000	86500000
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	100119849	87591160
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>	69544655	68034770
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	69544655	68034770
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	30575194	19556390

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	5209798	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>		
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		5209798
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	4626	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		4626
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>	28742	
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>		
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		
(3) Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	-12484477	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(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)		61469
<b>c</b> Other income .....	2c		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	2d		-7179842

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	2e(1)	2280585	
(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)		2280585
<b>f</b> Corrective distributions (see instructions) .....	2f		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	2g		
<b>h</b> Interest expense .....	2h		1557800
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	2i(1)		
(2) Contract administrator fees .....	2i(2)	577	
(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)		577
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	2j		3838962

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d .....	2k		-11018804
<b>l</b> Transfers of assets:			
(1) To this plan .....	2l(1)		
(2) From this plan .....	2l(2)		

**Part III Accountant's Opinion**

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

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

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

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

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

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

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

(2) EIN: **13-5381590**

**d** The opinion of an independent qualified public accountant is **not attached** 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
<b>a</b> 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>b</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	
<b>c</b> 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	
<b>d</b> 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	
<b>e</b> Was this plan covered by a fidelity bond?	X		1000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> 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	
<b>h</b> 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	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> 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		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>MYPATH EMPLOYEE STOCK OWNERSHIP PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>OCONOMOWOC RESIDENTIAL PROGRAMS, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>39-1510207</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> 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): 42-0127290

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

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

<b>Part II</b>	<b>Funding Information</b> (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.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	6a	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	6b	
<b>c</b> 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

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

<b>Part IV</b>	<b>ESOPs</b> (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:

<b>a</b> 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).....	<b>14a</b>	
<b>b</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).....	<b>14b</b>	
<b>c</b> 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).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

**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 \_\_\_/\_\_\_/\_\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.

# **MyPath Employee Stock Ownership Plan**

**Financial Statements  
(and Supplemental Schedules)  
As of December 31, 2024 and 2023 and for the  
Year Ended December 31, 2024**

# **MyPath Employee Stock Ownership Plan**

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Financial Statements  
(and Supplemental Schedules)  
As of December 31, 2024 and 2023 and for the  
Year Ended December 31, 2024

# MyPath Employee Stock Ownership Plan

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## Independent Auditor's Report

To the Plan Administrator  
MyPath Employee Stock Ownership Plan  
Oconomowoc, Wisconsin

### ***Opinion***

We have audited the financial statements of the MyPath Employee Stock Ownership Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the year ended December 31, 2024, in accordance with accounting principles generally accepted in the United States of America (GAAP).

### ***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 the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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.

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

### ***Supplemental Schedules Required by ERISA***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Schedule of Assets (Held at End of Year) as of December 31, 2024 and Schedule of Reportable Transactions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of

management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

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

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

*BDO USA, P.C.*

St. Louis, Missouri  
October 10, 2025

## Financial Statements

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# MyPath Employee Stock Ownership Plan

## Statement of Net Assets Available for Benefits

<i>December 31, 2024</i>	Allocated	Unallocated	Total
Assets			
Investments, at fair value			
Oconomowoc Residential Programs, Inc. common stock	\$ 39,439,966	\$ 47,060,034	\$ 86,500,000
Mutual funds	1,061,763	-	1,061,763
Money market funds	27,284	-	27,284
Total Investments, at fair value	40,529,013	47,060,034	87,589,047
Receivables			
Employer contributions receivable	-	2,113	2,113
Total Receivables	-	2,113	2,113
Total Assets	40,529,013	47,062,147	87,591,160
Liabilities			
Loan payable	-	68,034,770	68,034,770
Total Liabilities	-	68,034,770	68,034,770
Net Assets Available for Benefits	\$ 40,529,013	\$ (20,972,623)	\$ 19,556,390

*See accompanying notes to financial statements.*

# MyPath Employee Stock Ownership Plan

## Statement of Net Assets Available for Benefits

December 31, 2023	Allocated	Unallocated	Total
<b>Assets</b>			
<b>Investments, at fair value</b>			
Oconomowoc Residential Programs, Inc. common stock	\$ 43,401,943	\$ 55,598,057	\$ 99,000,000
Mutual funds	1,092,600	-	1,092,600
Money market funds	27,249	-	27,249
<b>Total Investments, at fair value</b>	<b>44,521,792</b>	<b>55,598,057</b>	<b>100,119,849</b>
<b>Receivables</b>			
Employer contributions receivable		-	
<b>Total Receivables</b>			
<b>Total Assets</b>	<b>44,521,792</b>	<b>55,598,057</b>	<b>100,119,849</b>
<b>Liabilities</b>			
Loan payable	-	69,544,655	69,544,655
<b>Total Liabilities</b>	<b>-</b>	<b>69,544,655</b>	<b>69,544,655</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 44,521,792</b>	<b>\$ (13,946,598)</b>	<b>\$ 30,575,194</b>

*See accompanying notes to financial statements.*

# MyPath Employee Stock Ownership Plan

## Statement of Changes in Net Assets Available for Benefits

<i>Year ended December 31, 2024</i>	Allocated	Unallocated	Total
<b>Additions to Net Assets</b>			
Investment Income:			
Dividends	\$ 28,742	\$ -	\$ 28,742
Interest	4,626	-	4,626
Net depreciation in fair value of investments	(5,403,051)	(7,019,957)	(12,423,008)
Employer contributions	2,140,000	3,069,798	5,209,798
Allocations of 8,774.9459 shares of common stock of Oconomowoc Residential Program, Inc., at fair value	1,518,066	-	1,518,066
<b>Total Additions to Net Assets</b>	<b>(1,711,617)</b>	<b>(3,950,159)</b>	<b>(5,661,776)</b>
<b>Deductions From Net Assets</b>			
Benefits paid to participants	2,107,917	-	2,107,917
Diversification payments	172,668	-	172,668
Interest expense	-	1,557,800	1,557,800
Plan administrative expenses	577	-	577
Allocations of 8,774.9459 shares of common stock of Oconomowoc Residential Program, Inc., at fair value	-	1,518,066	1,518,066
<b>Total Deductions From Net Assets</b>	<b>2,281,162</b>	<b>3,075,866</b>	<b>5,357,028</b>
<b>Net Decrease</b>	<b>(3,992,779)</b>	<b>(7,026,025)</b>	<b>(11,018,804)</b>
<b>Net Assets Available for Benefits, beginning of year</b>	<b>44,521,792</b>	<b>(13,946,598)</b>	<b>30,575,194</b>
<b>Net Assets Available for Benefits, end of year</b>	<b>\$ 40,529,013</b>	<b>\$ (20,972,623)</b>	<b>\$ 19,556,390</b>

*See accompanying notes to financial statements.*

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

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### 1. Plan Description

The following brief description of the MyPath (the Company or MyPath) Employee Stock Ownership Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan Agreement for more complete information.

#### *General*

The Company established the Plan, effective January 1, 2002, by purchasing 30% of the outstanding shares of Oconomowoc Residential Programs, Inc. common stock. Oconomowoc Residential Programs, Inc. is doing business as MyPath. The Plan was restated effective January 1, 2022. The Plan is designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code of 1986 (IRC), as amended and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan is administered by a third-party administrative company, and an independent third party is the Trustee of the Plan.

On May 31, 2016, the Plan purchased the remaining 70% of outstanding shares of Oconomowoc Residential Programs, Inc. common stock using the proceeds of a loan payable to the Company and holds the stock in a trust established under the Plan. The borrowing is to be repaid over a period of 40 years by Company contributions to the trust fund. As the Plan makes each payment of principal and interest, an appropriate percentage of stock will be allocated to eligible employees' accounts in accordance with applicable regulations under the IRC.

The borrowing is collateralized by the unallocated shares of common stock. The Company has no interest or rights in such shares once they are allocated under the ESOP. Accordingly, the financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to:

- a) The accounts of employees with rights in allocated stock (Allocated).
- b) Shares not yet allocated to employees (Unallocated).

#### *Eligibility*

On November 17, 2022 and effective January 1, 2022, the Plan was amended to allow employees of the Company and its participating subsidiaries, except union and leased employees and client workers who provide work as part of a rehabilitation or training program, to participate in the Plan after they have attained the age of 21 and completed four months of service. Participants who do not complete at least 1,000 hours of service during the Plan year or are not employed on the last day of the Plan year generally are not eligible for an allocation of Company contributions for such year. Eligible participants are allowed to enter the Plan on the first day of the month coinciding with or immediately following the date in which the participant satisfies the eligibility requirements.

The Plan provides an employer matching contribution to participants in the MyPath 401(k) Retirement Plan (the 401(k) plan). To be eligible for the 401(k) plan and receive employer matching contributions, an employee must be the age of 21 and have completed four months of service. Also, the employee must have made elective contributions to the 401(k) plan and be employed on the last day of the Plan year. Eligible participants enter the 401(k) plan the first day of the month

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

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coinciding with or immediately following the date in which the participant satisfies the eligibility requirements.

### ***Contributions***

The participant must meet eligibility requirements and be employed by the Company on the last workday of the calendar year in order to be eligible for the discretionary profit sharing and matching contributions. The Company must contribute annually at least an amount equal to principal and interest payments due on the loan payable. The contributions made to the Plan by the Company were \$5,209,798 for the year ended December 31, 2024, which was inclusive of the matching contribution.

### ***Participant Accounts***

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each Plan year to reflect their portion of the Company's contribution and forfeitures of terminated participants' non-vested accounts. All participant accounts are non-participant directed.

The Plan allows the Company to designate a discretionary employer contribution as either a general contribution or special contribution. A special contribution requires a written resolution of the Company.

General contributions are allocated to each participant's account based upon the relation of the participant's eligible compensation to total compensation for the Plan year. Special contributions are allocated to each participant's account based upon the relation of the participant's eligible compensation to total compensation for the Plan year, reduced by any cash dividends on the Company common stock.

Plan earnings, net of expenses, are allocated to each participant's account based on the ratio of the participant's beginning of the year account balance to all participants' beginning of the year account balances. The Plan does not allow for loans from the participant accounts.

### ***Vesting***

The Plan provides for 20% vesting of the participant's account balance after two years of continuous service, with 20% additional vesting after each successive year of employment. A participant becomes fully vested upon completion of six years of credited service.

If a participant leaves employment with the Company due to death, total disability, or attainment of normal retirement age (65), their accrued benefits shall become 100% vested.

### ***Benefits Paid to Participants***

Distributions from the Plan are allowed on termination from service, death, disability, retirement, or required minimum distributions. Distributions are made in cash, rolled over into an individual retirement account, or into a participant-elected account.

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

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### ***Forfeitures***

Oconomowoc Residential Programs, Inc. (“Plan Administrator”) may elect to use forfeitures to pay Plan administrative expenses. To the extent the Plan Administrator does not use all the forfeitures to pay expenses, any remaining forfeitures will be applied as if such forfeitures were additional contributions. In 2024, forfeited amounts of approximately \$731 occurred, all of which were re-allocated to remaining participants. The non-vested portion of a participant’s balance is forfeited following termination of employment and after a five-year consecutive break in service. At December 31, 2024 and 2023, future forfeited non-vested accounts to be allocated totaled approximately \$554,010 and \$549,315, respectively.

### ***Voting Rights***

Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account for certain circumstances and is notified by the Trustee prior to the time that such rights are to be exercised. The Trustee is permitted to vote any allocated share for which instructions have not been given by a participant and all unallocated shares. The Trustee is required to vote on behalf of the collective best interest of Plan participants and beneficiaries.

### ***Put Option***

Under federal income tax regulations, the Company stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash. The option shall commence as of the day following the date the Company stock is distributed to the participant and end 60 days thereafter. If not exercised within such 60-day period, an additional 60-day option shall commence on the date that participants are notified of the results of the Company stock valuation occurring in the following Plan years.

### ***Diversification***

Diversification is offered to participants close to retirement so they may have the opportunity to move part of the value of their investment in Company stock into other investments, which are more diversified. Participants who are at least age 55 with at least ten years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of total Company stock as defined by the Plan allocated to his or her account, less any shares previously diversified. In the sixth year of the election period, the percentage changes to 50%. During 2024, approximately \$172,668 was transferred from the Plan to the Company’s 401(k) Retirement Plan, which is included on the statement of changes in net assets available for benefit as diversification payments.

### ***Administrative Expenses***

Administrative expenses of the Plan can be paid by the Plan or the Company. Admin fees of \$577 were paid directly by the Plan during 2024. All remaining administrative expenses were paid by the Company. Administrative expenses include trustee fees, auditing fees, record keeping fees, etc.

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

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### 2. Summary of Significant Accounting Policies

#### *Basis of Presentation*

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

#### *Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosures of contingent assets and liabilities. The most significant assumptions and estimates relate to the valuation of Company common stock. Application of these assumptions requires the exercise of judgment as to future uncertainties and, as a result, actual results may differ from those estimates.

#### *Allocations*

The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to (a) the accounts of employees with rights in allocated stock (“allocated”) and (b) stock not yet allocated to employees (“unallocated”), including shares that are committed to be released. Shares are released from collateral and become allocated generally in the period in which debt service is actually paid.

#### *Investment Valuation and Income Recognition*

The investments of the Plan are reported at fair value. The fair value of a financial instrument is the amount 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 (the exit price). See Note 3 for a discussion on fair value measurements.

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

#### *Oconomowoc Residential Programs, Inc. Common Stock*

The Oconomowoc Residential Programs, Inc. common stock (ORP common stock) represents investments in the common stock of Oconomowoc Residential Programs, Inc. (“Plan sponsor”). The fair value is determined annually by an independent valuation.

#### *Mutual Funds*

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

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

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### ***Money Market Fund***

Money market fund is valued using the amortized cost or penny rounding methods permitted by Rule 2a-7 under the Investment Company Act of 1940, which approximates fair value.

While the majority of the underlying asset value is based on quoted prices, the NAV of the money market fund is not publicly quoted. The money market fund seeks to maintain a NAV at \$1. The money market fund provides for daily redemptions by the Plan at reported NAV with no advance notice requirement. The Plan is permitted to redeem investment units at NAV on the measurement date.

### ***Benefits Paid to Participants***

Benefits are recorded when paid.

## **3. Fair Value Measurement**

U.S. GAAP established 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 gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described below:

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

*Level 2* Inputs to the valuation methodology include:

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

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

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

The following tables set forth by level within the fair value hierarchy the Plan's investment assets at fair value as of December 31, 2024 and 2023. As required, assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

Investment Assets at Fair Value  
as of December 31, 2024

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 1,061,763			\$ 1,061,763
Money market funds	27,284			27,284
ORP common stock			86,500,000	86,500,000
<b>Total Investments, at fair value</b>	<b>\$ 1,089,047</b>	<b>\$ -</b>	<b>\$ 86,500,000</b>	<b>\$ 87,589,047</b>

Investment Assets at Fair Value  
as of December 31, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 1,092,600	\$ -	\$ -	\$ 1,092,600
Money market funds	27,249	-	-	27,249
ORP common stock	-	-	99,000,000	99,000,000
<b>Total Investments, at fair value</b>	<b>\$ 1,119,849</b>	<b>\$ -</b>	<b>\$ 99,000,000</b>	<b>\$ 100,119,849</b>

### **Level 3 Investment in Company Stock**

The valuation process involves the Plan Trustee’s selection of an independent appraiser. The independent valuation of the ORP common stock uses both a forecasted future cash flows income approach (discounted cash flow method) and a market-based approach based on the guideline public company method (GPC method) in the valuation. Inputs from several Company personnel are used to compile a five-year forecast used in the discounted cash flow method. The discounted cash flow method received a weighting of 90% and the GPC method received a weighting of 10% for both 2024 and 2023. Other unobservable inputs and significant input values used in the stock valuation are capitalization rate of 7.18%, discount rate for the present value of cash flows of 11.18%, and discount rate for lack of marketability of the stock of 5% for both 2024 and 2023.

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

The Plan’s investments in Company common stock are as follows:

December 31,	2024			2023		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Number of Shares	227,977	272,023	500,000	219,202	280,798	500,000
Cost	\$ 81,228,000	\$ 2,490,000	\$ 83,718,000	\$ 18,550,400	\$ 65,167,600	\$ 83,718,000
Fair Value	\$ 39,439,966	\$ 47,060,034	\$ 86,500,000	\$ 43,401,943	\$ 55,598,057	\$ 99,000,000

There were no purchases, sales or transfers of the Plan’s Level 3 investment assets during 2024 or 2023.

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

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### 4. Loan Payable

Effective May 31, 2016, the Plan entered into an \$81,228,000 note payable agreement with the Company. The proceeds of the loan were used to purchase the remaining shares of the Company's common stock. Unallocated shares serve as collateral for repayment of the loan. The agreement provides for the loan to be repaid in annual installments, including interest at 2.24%, over 40 years.

Scheduled principal maturities of the loan payable are as follows:

*Year ending December 31,*

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2025	\$ 1,543,707
2026	1,578,286
2027	1,613,639
2028	1,649,785
Thereafter	61,649,353

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<b>Total</b>	<b>\$ 68,034,770</b>
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### 5. Administration of Plan Assets

The Plan's assets are held by the Trustee of the Plan.

Company contributions are held and managed by the Trustee, who invests cash received, interest, and dividend income and makes distributions to participants. Certain administrative functions are performed by officers or employees of the Company or its subsidiaries. No such officer or employee receives compensation from the Plan.

### 6. Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter, dated September 28, 2022, that the Plan is qualified, and the trust established under the Plan is tax-exempt under the appropriate sections of the IRC. The Plan has been amended since receiving the determination letter; however, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

U.S. GAAP 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 IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

### 7. Related Party and Party-In-Interest Transactions

The Plan invests in Company common stock and has indebtedness guaranteed by the Company. The Company is the Plan sponsor; therefore, these transactions qualify as party-in-interest and related-party transactions.

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

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### **8. Plan Termination**

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

### **9. Risk & Uncertainties**

The Plan investments consist primarily of the Company's stock, which is exposed to various risks such as interest rate, market, and credit risks, as well as valuation assumptions based on earnings, cash flows, and/or other such techniques. Due to the level of risk associated with these investments, it is at least reasonably possible that changes in value will occur in the near term, and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and statement of changes in net assets available for benefits.

### **10. Subsequent Events**

The Plan has evaluated subsequent events through October 10, 2025, the date the financial statements were available to be issued.

## **ERISA-Required Supplemental Schedules**

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**MyPath Employee Stock Ownership Plan**  
**Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)**

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Federal ID# 39-1510207

December 31, 2024

Plan Number: 002

(a)	(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
<b>Money Market Funds</b>				
	Associated Bank	Business Money Market Advantage Fund	\$ 27,284	\$ 27,284
<b>Total Money Market Funds</b>			<b>27,284</b>	<b>27,284</b>
<b>Mutual Funds</b>				
	Vanguard	LifeStrategy Moderate Growth Inv Fund	781,190	975,476
	Goldman Sachs	Financial Square SM Government Fund	86,287	86,287
<b>Total Mutual Funds</b>			<b>867,477</b>	<b>1,061,763</b>
<b>Common Stock</b>				
	* Oconomowoc Residential Programs, Inc.	500,000 shares - Common Stock	83,718,000	86,500,000
<b>Total Common Stock</b>			<b>83,718,000</b>	<b>86,500,000</b>
<b>Total Investments</b>			<b>\$ 84,612,761</b>	<b>\$ 87,589,047</b>

\* Party-in-interest

*See accompanying notes to financial statements.*

# MyPath Employee Stock Ownership Plan

## Schedule H, Line 4(j) - Schedule of Reportable Transactions

Federal ID# 39-1510207

Plan Number: 002

For the year ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Sale Price	(g) Cost of Asset	(h) Current Value of Transaction on Transaction Date	(i) Net Gain
<i>Category (ii) - series of transactions in excess of 5% of Plan assets</i>						
Goldman Sachs Financial						
Square SM Government Fund	Money Market	\$ 2,290,393	\$ -	\$ 2,290,393	\$ 2,290,393	\$ -
<i>Category (ii) - series of transactions in excess of 5% of Plan assets</i>						
Goldman Sachs Financial						
Square SM Government Fund	Money Market	\$ -	\$ 2,281,162	\$ 2,281,162	\$ 2,281,162	\$ -

There were no category (i), (iii) or (iv) reportable transactions.

*See accompanying notes to financial statements.*

**MyPath Employee Stock Ownership Plan**  
**Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)**

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Federal ID# 39-1510207

December 31, 2024

Plan Number: 002

(a)	(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
<b>Money Market Funds</b>				
	Associated Bank	Business Money Market Advantage Fund	\$ 27,284	\$ 27,284
<b>Total Money Market Funds</b>			<b>27,284</b>	<b>27,284</b>
<b>Mutual Funds</b>				
	Vanguard	LifeStrategy Moderate Growth Inv Fund	781,190	975,476
	Goldman Sachs	Financial Square SM Government Fund	86,287	86,287
<b>Total Mutual Funds</b>			<b>867,477</b>	<b>1,061,763</b>
<b>Common Stock</b>				
	* Oconomowoc Residential Programs, Inc.	500,000 shares - Common Stock	83,718,000	86,500,000
<b>Total Common Stock</b>			<b>83,718,000</b>	<b>86,500,000</b>
<b>Total Investments</b>			<b>\$ 84,612,761</b>	<b>\$ 87,589,047</b>

\* Party-in-interest

*See accompanying notes to financial statements.*

# **MyPath Employee Stock Ownership Plan**

**Financial Statements  
(and Supplemental Schedules)  
As of December 31, 2024 and 2023 and for the  
Year Ended December 31, 2024**

# **MyPath Employee Stock Ownership Plan**

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Financial Statements  
(and Supplemental Schedules)  
As of December 31, 2024 and 2023 and for the  
Year Ended December 31, 2024

# MyPath Employee Stock Ownership Plan

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### ERISA-Required Supplemental Schedules

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## Independent Auditor's Report

To the Plan Administrator  
MyPath Employee Stock Ownership Plan  
Oconomowoc, Wisconsin

### ***Opinion***

We have audited the financial statements of the MyPath Employee Stock Ownership Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the year ended December 31, 2024, in accordance with accounting principles generally accepted in the United States of America (GAAP).

### ***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 the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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.

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

### ***Supplemental Schedules Required by ERISA***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Schedule of Assets (Held at End of Year) as of December 31, 2024 and Schedule of Reportable Transactions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of

management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

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

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

*BDO USA, P.C.*

St. Louis, Missouri  
October 10, 2025

## Financial Statements

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# MyPath Employee Stock Ownership Plan

## Statement of Net Assets Available for Benefits

<i>December 31, 2024</i>	Allocated	Unallocated	Total
<b>Assets</b>			
Investments, at fair value			
Oconomowoc Residential Programs, Inc. common stock	\$ 39,439,966	\$ 47,060,034	\$ 86,500,000
Mutual funds	1,061,763	-	1,061,763
Money market funds	27,284	-	27,284
<b>Total Investments, at fair value</b>	<b>40,529,013</b>	<b>47,060,034</b>	<b>87,589,047</b>
<b>Receivables</b>			
Employer contributions receivable	-	2,113	2,113
<b>Total Receivables</b>	<b>-</b>	<b>2,113</b>	<b>2,113</b>
<b>Total Assets</b>	<b>40,529,013</b>	<b>47,062,147</b>	<b>87,591,160</b>
<b>Liabilities</b>			
Loan payable	-	68,034,770	68,034,770
<b>Total Liabilities</b>	<b>-</b>	<b>68,034,770</b>	<b>68,034,770</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 40,529,013</b>	<b>\$ (20,972,623)</b>	<b>\$ 19,556,390</b>

*See accompanying notes to financial statements.*

# MyPath Employee Stock Ownership Plan

## Statement of Net Assets Available for Benefits

December 31, 2023	Allocated	Unallocated	Total
<b>Assets</b>			
<b>Investments, at fair value</b>			
Oconomowoc Residential Programs, Inc. common stock	\$ 43,401,943	\$ 55,598,057	\$ 99,000,000
Mutual funds	1,092,600	-	1,092,600
Money market funds	27,249	-	27,249
<b>Total Investments, at fair value</b>	<b>44,521,792</b>	<b>55,598,057</b>	<b>100,119,849</b>
<b>Receivables</b>			
Employer contributions receivable		-	
<b>Total Receivables</b>			
<b>Total Assets</b>	<b>44,521,792</b>	<b>55,598,057</b>	<b>100,119,849</b>
<b>Liabilities</b>			
Loan payable	-	69,544,655	69,544,655
<b>Total Liabilities</b>	<b>-</b>	<b>69,544,655</b>	<b>69,544,655</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 44,521,792</b>	<b>\$ (13,946,598)</b>	<b>\$ 30,575,194</b>

*See accompanying notes to financial statements.*

# MyPath Employee Stock Ownership Plan

## Statement of Changes in Net Assets Available for Benefits

<i>Year ended December 31, 2024</i>	Allocated	Unallocated	Total
<b>Additions to Net Assets</b>			
Investment Income:			
Dividends	\$ 28,742	\$ -	\$ 28,742
Interest	4,626	-	4,626
Net depreciation in fair value of investments	(5,403,051)	(7,019,957)	(12,423,008)
Employer contributions	2,140,000	3,069,798	5,209,798
Allocations of 8,774.9459 shares of common stock of Oconomowoc Residential Program, Inc., at fair value	1,518,066	-	1,518,066
<b>Total Additions to Net Assets</b>	<b>(1,711,617)</b>	<b>(3,950,159)</b>	<b>(5,661,776)</b>
<b>Deductions From Net Assets</b>			
Benefits paid to participants	2,107,917	-	2,107,917
Diversification payments	172,668	-	172,668
Interest expense	-	1,557,800	1,557,800
Plan administrative expenses	577	-	577
Allocations of 8,774.9459 shares of common stock of Oconomowoc Residential Program, Inc., at fair value	-	1,518,066	1,518,066
<b>Total Deductions From Net Assets</b>	<b>2,281,162</b>	<b>3,075,866</b>	<b>5,357,028</b>
<b>Net Decrease</b>	<b>(3,992,779)</b>	<b>(7,026,025)</b>	<b>(11,018,804)</b>
<b>Net Assets Available for Benefits, beginning of year</b>	<b>44,521,792</b>	<b>(13,946,598)</b>	<b>30,575,194</b>
<b>Net Assets Available for Benefits, end of year</b>	<b>\$ 40,529,013</b>	<b>\$ (20,972,623)</b>	<b>\$ 19,556,390</b>

*See accompanying notes to financial statements.*

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

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### 1. Plan Description

The following brief description of the MyPath (the Company or MyPath) Employee Stock Ownership Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan Agreement for more complete information.

#### *General*

The Company established the Plan, effective January 1, 2002, by purchasing 30% of the outstanding shares of Oconomowoc Residential Programs, Inc. common stock. Oconomowoc Residential Programs, Inc. is doing business as MyPath. The Plan was restated effective January 1, 2022. The Plan is designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code of 1986 (IRC), as amended and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan is administered by a third-party administrative company, and an independent third party is the Trustee of the Plan.

On May 31, 2016, the Plan purchased the remaining 70% of outstanding shares of Oconomowoc Residential Programs, Inc. common stock using the proceeds of a loan payable to the Company and holds the stock in a trust established under the Plan. The borrowing is to be repaid over a period of 40 years by Company contributions to the trust fund. As the Plan makes each payment of principal and interest, an appropriate percentage of stock will be allocated to eligible employees' accounts in accordance with applicable regulations under the IRC.

The borrowing is collateralized by the unallocated shares of common stock. The Company has no interest or rights in such shares once they are allocated under the ESOP. Accordingly, the financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to:

- a) The accounts of employees with rights in allocated stock (Allocated).
- b) Shares not yet allocated to employees (Unallocated).

#### *Eligibility*

On November 17, 2022 and effective January 1, 2022, the Plan was amended to allow employees of the Company and its participating subsidiaries, except union and leased employees and client workers who provide work as part of a rehabilitation or training program, to participate in the Plan after they have attained the age of 21 and completed four months of service. Participants who do not complete at least 1,000 hours of service during the Plan year or are not employed on the last day of the Plan year generally are not eligible for an allocation of Company contributions for such year. Eligible participants are allowed to enter the Plan on the first day of the month coinciding with or immediately following the date in which the participant satisfies the eligibility requirements.

The Plan provides an employer matching contribution to participants in the MyPath 401(k) Retirement Plan (the 401(k) plan). To be eligible for the 401(k) plan and receive employer matching contributions, an employee must be the age of 21 and have completed four months of service. Also, the employee must have made elective contributions to the 401(k) plan and be employed on the last day of the Plan year. Eligible participants enter the 401(k) plan the first day of the month

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

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coinciding with or immediately following the date in which the participant satisfies the eligibility requirements.

### ***Contributions***

The participant must meet eligibility requirements and be employed by the Company on the last workday of the calendar year in order to be eligible for the discretionary profit sharing and matching contributions. The Company must contribute annually at least an amount equal to principal and interest payments due on the loan payable. The contributions made to the Plan by the Company were \$5,209,798 for the year ended December 31, 2024, which was inclusive of the matching contribution.

### ***Participant Accounts***

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each Plan year to reflect their portion of the Company's contribution and forfeitures of terminated participants' non-vested accounts. All participant accounts are non-participant directed.

The Plan allows the Company to designate a discretionary employer contribution as either a general contribution or special contribution. A special contribution requires a written resolution of the Company.

General contributions are allocated to each participant's account based upon the relation of the participant's eligible compensation to total compensation for the Plan year. Special contributions are allocated to each participant's account based upon the relation of the participant's eligible compensation to total compensation for the Plan year, reduced by any cash dividends on the Company common stock.

Plan earnings, net of expenses, are allocated to each participant's account based on the ratio of the participant's beginning of the year account balance to all participants' beginning of the year account balances. The Plan does not allow for loans from the participant accounts.

### ***Vesting***

The Plan provides for 20% vesting of the participant's account balance after two years of continuous service, with 20% additional vesting after each successive year of employment. A participant becomes fully vested upon completion of six years of credited service.

If a participant leaves employment with the Company due to death, total disability, or attainment of normal retirement age (65), their accrued benefits shall become 100% vested.

### ***Benefits Paid to Participants***

Distributions from the Plan are allowed on termination from service, death, disability, retirement, or required minimum distributions. Distributions are made in cash, rolled over into an individual retirement account, or into a participant-elected account.

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

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### ***Forfeitures***

Oconomowoc Residential Programs, Inc. (“Plan Administrator”) may elect to use forfeitures to pay Plan administrative expenses. To the extent the Plan Administrator does not use all the forfeitures to pay expenses, any remaining forfeitures will be applied as if such forfeitures were additional contributions. In 2024, forfeited amounts of approximately \$731 occurred, all of which were re-allocated to remaining participants. The non-vested portion of a participant’s balance is forfeited following termination of employment and after a five-year consecutive break in service. At December 31, 2024 and 2023, future forfeited non-vested accounts to be allocated totaled approximately \$554,010 and \$549,315, respectively.

### ***Voting Rights***

Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account for certain circumstances and is notified by the Trustee prior to the time that such rights are to be exercised. The Trustee is permitted to vote any allocated share for which instructions have not been given by a participant and all unallocated shares. The Trustee is required to vote on behalf of the collective best interest of Plan participants and beneficiaries.

### ***Put Option***

Under federal income tax regulations, the Company stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash. The option shall commence as of the day following the date the Company stock is distributed to the participant and end 60 days thereafter. If not exercised within such 60-day period, an additional 60-day option shall commence on the date that participants are notified of the results of the Company stock valuation occurring in the following Plan years.

### ***Diversification***

Diversification is offered to participants close to retirement so they may have the opportunity to move part of the value of their investment in Company stock into other investments, which are more diversified. Participants who are at least age 55 with at least ten years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of total Company stock as defined by the Plan allocated to his or her account, less any shares previously diversified. In the sixth year of the election period, the percentage changes to 50%. During 2024, approximately \$172,668 was transferred from the Plan to the Company’s 401(k) Retirement Plan, which is included on the statement of changes in net assets available for benefit as diversification payments.

### ***Administrative Expenses***

Administrative expenses of the Plan can be paid by the Plan or the Company. Admin fees of \$577 were paid directly by the Plan during 2024. All remaining administrative expenses were paid by the Company. Administrative expenses include trustee fees, auditing fees, record keeping fees, etc.

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

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### 2. Summary of Significant Accounting Policies

#### *Basis of Presentation*

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

#### *Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosures of contingent assets and liabilities. The most significant assumptions and estimates relate to the valuation of Company common stock. Application of these assumptions requires the exercise of judgment as to future uncertainties and, as a result, actual results may differ from those estimates.

#### *Allocations*

The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to (a) the accounts of employees with rights in allocated stock (“allocated”) and (b) stock not yet allocated to employees (“unallocated”), including shares that are committed to be released. Shares are released from collateral and become allocated generally in the period in which debt service is actually paid.

#### *Investment Valuation and Income Recognition*

The investments of the Plan are reported at fair value. The fair value of a financial instrument is the amount 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 (the exit price). See Note 3 for a discussion on fair value measurements.

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

#### *Oconomowoc Residential Programs, Inc. Common Stock*

The Oconomowoc Residential Programs, Inc. common stock (ORP common stock) represents investments in the common stock of Oconomowoc Residential Programs, Inc. (“Plan sponsor”). The fair value is determined annually by an independent valuation.

#### *Mutual Funds*

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

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

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### *Money Market Fund*

Money market fund is valued using the amortized cost or penny rounding methods permitted by Rule 2a-7 under the Investment Company Act of 1940, which approximates fair value.

While the majority of the underlying asset value is based on quoted prices, the NAV of the money market fund is not publicly quoted. The money market fund seeks to maintain a NAV at \$1. The money market fund provides for daily redemptions by the Plan at reported NAV with no advance notice requirement. The Plan is permitted to redeem investment units at NAV on the measurement date.

### *Benefits Paid to Participants*

Benefits are recorded when paid.

## 3. Fair Value Measurement

U.S. GAAP established 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 gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described below:

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

*Level 2* Inputs to the valuation methodology include:

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

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

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

The following tables set forth by level within the fair value hierarchy the Plan's investment assets at fair value as of December 31, 2024 and 2023. As required, assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

Investment Assets at Fair Value  
as of December 31, 2024

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 1,061,763			\$ 1,061,763
Money market funds	27,284			27,284
ORP common stock			86,500,000	86,500,000
<b>Total Investments, at fair value</b>	<b>\$ 1,089,047</b>	<b>\$ -</b>	<b>\$ 86,500,000</b>	<b>\$ 87,589,047</b>

Investment Assets at Fair Value  
as of December 31, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 1,092,600	\$ -	\$ -	\$ 1,092,600
Money market funds	27,249	-	-	27,249
ORP common stock	-	-	99,000,000	99,000,000
<b>Total Investments, at fair value</b>	<b>\$ 1,119,849</b>	<b>\$ -</b>	<b>\$ 99,000,000</b>	<b>\$ 100,119,849</b>

### **Level 3 Investment in Company Stock**

The valuation process involves the Plan Trustee’s selection of an independent appraiser. The independent valuation of the ORP common stock uses both a forecasted future cash flows income approach (discounted cash flow method) and a market-based approach based on the guideline public company method (GPC method) in the valuation. Inputs from several Company personnel are used to compile a five-year forecast used in the discounted cash flow method. The discounted cash flow method received a weighting of 90% and the GPC method received a weighting of 10% for both 2024 and 2023. Other unobservable inputs and significant input values used in the stock valuation are capitalization rate of 7.18%, discount rate for the present value of cash flows of 11.18%, and discount rate for lack of marketability of the stock of 5% for both 2024 and 2023.

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

The Plan’s investments in Company common stock are as follows:

December 31,	2024			2023		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Number of Shares	227,977	272,023	500,000	219,202	280,798	500,000
Cost	\$ 81,228,000	\$ 2,490,000	\$ 83,718,000	\$ 18,550,400	\$ 65,167,600	\$ 83,718,000
Fair Value	\$ 39,439,966	\$ 47,060,034	\$ 86,500,000	\$ 43,401,943	\$ 55,598,057	\$ 99,000,000

There were no purchases, sales or transfers of the Plan’s Level 3 investment assets during 2024 or 2023.

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

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### 4. Loan Payable

Effective May 31, 2016, the Plan entered into an \$81,228,000 note payable agreement with the Company. The proceeds of the loan were used to purchase the remaining shares of the Company's common stock. Unallocated shares serve as collateral for repayment of the loan. The agreement provides for the loan to be repaid in annual installments, including interest at 2.24%, over 40 years.

Scheduled principal maturities of the loan payable are as follows:

*Year ending December 31,*

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2025	\$ 1,543,707
2026	1,578,286
2027	1,613,639
2028	1,649,785
Thereafter	61,649,353

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<b>Total</b>	<b>\$ 68,034,770</b>
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### 5. Administration of Plan Assets

The Plan's assets are held by the Trustee of the Plan.

Company contributions are held and managed by the Trustee, who invests cash received, interest, and dividend income and makes distributions to participants. Certain administrative functions are performed by officers or employees of the Company or its subsidiaries. No such officer or employee receives compensation from the Plan.

### 6. Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter, dated September 28, 2022, that the Plan is qualified, and the trust established under the Plan is tax-exempt under the appropriate sections of the IRC. The Plan has been amended since receiving the determination letter; however, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

U.S. GAAP 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 IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

### 7. Related Party and Party-In-Interest Transactions

The Plan invests in Company common stock and has indebtedness guaranteed by the Company. The Company is the Plan sponsor; therefore, these transactions qualify as party-in-interest and related-party transactions.

# MyPath Employee Stock Ownership Plan

## Notes to Financial Statements

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### **8. Plan Termination**

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

### **9. Risk & Uncertainties**

The Plan investments consist primarily of the Company's stock, which is exposed to various risks such as interest rate, market, and credit risks, as well as valuation assumptions based on earnings, cash flows, and/or other such techniques. Due to the level of risk associated with these investments, it is at least reasonably possible that changes in value will occur in the near term, and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and statement of changes in net assets available for benefits.

### **10. Subsequent Events**

The Plan has evaluated subsequent events through October 10, 2025, the date the financial statements were available to be issued.

## **ERISA-Required Supplemental Schedules**

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**MyPath Employee Stock Ownership Plan**  
**Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)**

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Federal ID# 39-1510207

December 31, 2024

Plan Number: 002

(a)	(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
<b>Money Market Funds</b>				
	Associated Bank	Business Money Market Advantage Fund	\$ 27,284	\$ 27,284
<b>Total Money Market Funds</b>			<b>27,284</b>	<b>27,284</b>
<b>Mutual Funds</b>				
	Vanguard	LifeStrategy Moderate Growth Inv Fund	781,190	975,476
	Goldman Sachs	Financial Square SM Government Fund	86,287	86,287
<b>Total Mutual Funds</b>			<b>867,477</b>	<b>1,061,763</b>
<b>Common Stock</b>				
	* Oconomowoc Residential Programs, Inc.	500,000 shares - Common Stock	83,718,000	86,500,000
<b>Total Common Stock</b>			<b>83,718,000</b>	<b>86,500,000</b>
<b>Total Investments</b>			<b>\$ 84,612,761</b>	<b>\$ 87,589,047</b>

\* Party-in-interest

*See accompanying notes to financial statements.*

**MyPath Employee Stock Ownership Plan**  
**Schedule H, Line 4(j) - Schedule of Reportable Transactions**

Federal ID# 39-1510207  
 Plan Number: 002

For the year ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Sale Price	(g) Cost of Asset	(h) Current Value of Transaction on Transaction Date	(i) Net Gain
<i>Category (ii) - series of transactions in excess of 5% of Plan assets</i>						
Goldman Sachs Financial						
Square SM Government Fund	Money Market	\$ 2,290,393	\$ -	\$ 2,290,393	\$ 2,290,393	\$ -
<i>Category (ii) - series of transactions in excess of 5% of Plan assets</i>						
Goldman Sachs Financial						
Square SM Government Fund	Money Market	\$ -	\$ 2,281,162	\$ 2,281,162	\$ 2,281,162	\$ -

There were no category (i), (iii) or (iv) reportable transactions.

See accompanying notes to financial statements.