Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

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

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
403(B) THRIFT PLAN FOR EMPLOYEES OF BLUE VALLEY COMMUNITY ACTION PARTNERSHIP

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2009

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
BLUE VALLEY COMMUNITY ACTION PARTNERSHIP

620 5TH ST
FAIRBURY, NE 68352-2624

2b Employer Identification Number (EIN)
47-0492640

2c Plan Sponsor's telephone number
402-729-2278

2d Business code (see instructions)
624100

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2026	JAMIE SWARTZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	178
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	104
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	94
b	Retired or separated participants receiving benefits	**6b**	1
c	Other retired or separated participants entitled to future benefits	**6c**	83
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	178
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f	Total. Add lines **6d** and **6e**.	**6f**	179
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	160
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	164
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2G 2J 2K 2T

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[ ] Trust	**(3)**	[ ] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached _____
- **(5)** [ ] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] **A** (Insurance Information) – Number Attached 1
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
403(B) THRIFT PLAN FOR EMPLOYEES OF BLUE VALLEY COMMUNITY ACTION PARTNERSHIP

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BLUE VALLEY COMMUNITY ACTION PARTNERSHIP

D Employer Identification Number (EIN)
47-0492640

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
MUTUAL OF AMERICA

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-1614399	88668	911256	164	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	167

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

MIDWEST OFFICE
PIERRE LACLEDE CENTER
7733 FORSYTH BOULEVARD
ST. LOUIS, MO 63105-1882

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	167	PORTION OF INCENTIVE COMPENSATION	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	102683
5	Current value of plan's interest under this contract in separate accounts at year end	5	2335811

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	120166
c	Additions: (1) Contributions deposited during the year	7c(1)	13963		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	3083		
	(4) Transferred from separate account	7c(4)	0		
	(5) Other (specify below)	7c(5)	0		
	▶				
	(6)Total additions			7c(6)	17046
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	137212
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	34433		
	(2) Administration charge made by carrier	7e(2)	96		
	(3) Transferred to separate account	7e(3)	0		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	34529
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	102683

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** ☐ Health (other than dental or vision)
- **b** ☐ Dental
- **c** ☐ Vision
- **d** ☐ Life insurance
- **e** ☐ Temporary disability (accident and sickness)
- **f** ☐ Long-term disability
- **g** ☐ Supplemental unemployment
- **h** ☐ Prescription drug
- **i** ☐ Stop loss (large deductible)
- **j** ☐ HMO contract
- **k** ☐ PPO contract
- **l** ☐ Indemnity contract
- **m** ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
403(B) THRIFT PLAN FOR EMPLOYEES OF BLUE VALLEY COMMUNITY ACTION PARTNERSHIP

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BLUE VALLEY COMMUNITY ACTION PARTNERSHIP

D Employer Identification Number (EIN)
47-0492640

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).. . . . . [X] 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

DWS
210 WEST 10TH STREET
KANSAS CITY, MO 64105

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

FIDELITY INVESTMENTS
82 DEVONSHIRE STREET
BOSTON, MA 02109

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

GOLDMAN SACHS
200 WEST STREET
NEW YORK, NY 10282

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

MUTUAL OF AMERICA
320 PARK AVE
NEW YORK, NY 10022

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

NEUBERGER BERMAN

1290 AVENUE OF THE AMERICAS
NEW YORK, NY 10104

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

INVESCO

11 GREENWAY PLAZA
STE. 2500
HOUSTON, TX 77046

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

T. ROWE PRICE

100 EAST PRATT STREET
BALTIMORE, MD 21202

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

VANGUARD

100 VANGUARD BOULEVARD
MALVERN, PA 19355

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

AMERICAN CENTURY INVESTMENTS

P.O. BOX 419200
4500 MAIN STREET
KANSAS CITY, MO 64141

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

MFS

111 HUNTINGTON AVENUE
BOSTON, MA 02199

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

DELAWARE FUNDS BY MACQUARIE

PO BOX 9876
PROVIDENCE, RI 02940

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

VICTORY CAPITAL MANAGEMENT INC.

15935 LA CANTERA PARKWAY
BUILDING TWO
SAN ANTONIO, TX 78256

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

PIMCO

840 NEWPORT CENTER DRIVE
SUITE 100
NEWPORT BEACH, CA 92660

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

AMERICAN FUNDS

333 SOUTH HOPE STREET
LOS ANGELES, CA 90071-1406

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

CALVERT RESEARCH AND MANAGEMENT

1825 CONNECTICUT AVENUE NW
SUITE 400
WASHINGTON, DC 20009

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

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

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

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

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

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

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

MUTUAL OF AMERICA INVESTMENT CORP

320 PARK AVENUE
NEW YORK, NY 10022

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12 15 37 65	RECORD KEEPER	928	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
403(B) THRIFT PLAN FOR EMPLOYEES OF BLUE VALLEY COMMUNITY ACTION PARTNERSHIP

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BLUE VALLEY COMMUNITY ACTION PARTNERSHIP

D Employer Identification Number (EIN)
47-0492640

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

a Name of MTIA, CCT, PSA, or 103-12 IE: SEPARATE ACCOUNT NUMBER SA2

b Name of sponsor of entity listed in (a): MUTUAL OF AMERICA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
13-1614399-000	P	2335811

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
403(B) THRIFT PLAN FOR EMPLOYEES OF BLUE VALLEY COMMUNITY ACTION PARTNERSHIP

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BLUE VALLEY COMMUNITY ACTION PARTNERSHIP

D Employer Identification Number (EIN)
47-0492640

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	1939340	2335812
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	120166	102683
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	2059506	2438495
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	2059506	2438495

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	86274	
(B) Participants	2a(1)(B)	101598	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		187872
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	3083	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		3083
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		299950
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		490905
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	110988	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		110988
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	0	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	0	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	928	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		928
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		111916
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		378989
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [X] 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)** [X] 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: JARRED GILMORE & PHILLIPS PA **(2)** EIN: 20-3906022

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**	X		3797
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
403(B) THRIFT PLAN FOR EMPLOYEES OF BLUE VALLEY COMMUNITY ACTION PARTNERSHIP

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BLUE VALLEY COMMUNITY ACTION PARTNERSHIP

D Employer Identification Number (EIN)
47-0492640

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... | 1 | 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 13-3590259

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ Yes ☐ No ☐ N/A

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

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

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

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

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

Part III Amendments

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

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

10		Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes ☐ No
11	a	Does the ESOP hold any preferred stock?	☐ Yes ☐ No
	b	If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes ☐ No
12		Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes ☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

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

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	0.00
b The corresponding number for the second preceding plan year	**15b**	

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

20 **PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☒ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/_____ (MM/DD/YYYY) and the Opinion Letter serial number_____.

403(b) THRIFT PLAN OF BLUE VALLEY COMMUNITY ACTION PARTNERSHIP

Fairbury, Nebraska

Independent Auditor's Report
and Financial Statements
with Supplemental Information

For the Years Ended
December 31, 2025 and 2024

403(b) THRIFT PLAN OF BLUE VALLEY COMMUNITY ACTION PARTNERSHIP
Fairbury, Nebraska

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Note: Supplemental schedules, other than the two listed above, are omitted because of the absence of conditions under which they are required by Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
403(b) Thrift Plan of Blue Valley
Community Action Partnership
Fairbury, Nebraska

Opinion
We have audited the accompanying financial statements of the 403(b) Thrift Plan of Blue Valley Community Action Partnership, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the 403(b) Thrift Plan of Blue Valley Community Action Partnership as of December 31, 2025 and 2024, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion
We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 403(b) Thrift Plan of Blue Valley Community Action Partnership and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 403(b) Thrift Plan of Blue Valley Community Action Partnership's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for

one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 403(b) Thrift Plan of Blue Valley Community Action Partnership'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 403(b) Thrift Plan of Blue Valley Community Action Partnership'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 on pages 12-13, 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 generally accepted auditing standards.

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

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

September 11, 2026
Chanute, Kansas

403(B) THRIFT PLAN OF BLUE VALLEY
COMMUNITY ACTION PARTNERSHIP
Statements of Net Assets
Available for Benefits
December 31, 2025 and 2024

	2025	2024
ASSETS		
Investments at Fair Value (See Note D)	$ 2,438,494.21	$ 2,059,506.10
Total Investments	2,438,494.21	2,059,506.10
TOTAL ASSETS	2,438,494.21	2,059,506.10
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,438,494.21	$ 2,059,506.10

The accompanying notes are an integral
part of this financial statement

403(B) THRIFT PLAN OF BLUE VALLEY
COMMUNITY ACTION PARTNERSHIP
Statements of Changes in Net Assets
Available for Benefits
For the Years Ended December 31, 2025 and 2024

ADDITIONS	2025	2024
INVESTMENT INCOME:		
Net Appreciation in Fair Value of Investments	$ 299,949.64	$ 221,293.76
Interest	3,082.57	3,101.24
	303,032.21	224,395.00
CONTRIBUTIONS:		
Participant Deferrals	71,451.84	71,800.73
Participant Roth	30,146.06	29,871.41
Employer	86,274.29	94,435.68
	187,872.19	196,107.82
TOTAL ADDITIONS	490,904.40	420,502.82
DEDUCTIONS		
Benefits Paid to Participants	110,988.33	134,857.52
Administrative Expenses	927.96	1,120.96
TOTAL DEDUCTIONS	111,916.29	135,978.48
NET INCREASE (DECREASE)	378,988.11	284,524.34
NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR	2,059,506.10	1,774,981.76
END OF YEAR	$ 2,438,494.21	$ 2,059,506.10

The accompanying notes are an integral
part of this financial statement

403(B) THRIFT PLAN OF BLUE VALLEY COMMUNITY ACTION PARTNERSHIP
Fairbury, Nebraska

Notes to the Financial Statements
December 31, 2025 and 2024

NOTE A: DESCRIPTION OF THE PLAN

The following description of the 403(b) Thrift Plan of Blue Valley Community Action Partnership ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. The Plan is the retirement plan provided for employees of Blue Valley Community Action Partnership ("Agency").

1) General - The Plan was restated effective January 1, 2010. The Plan is a defined contribution plan covering all employees of Blue Valley Community Action Partnership. The Plan is subject to the provisions of the Employee Retirement Income Security Act. The Board of Directors is responsible for oversight of the plan.

2) Contributions – Each year, participants may contribute as much as they want of pretax annual compensation, as defined in the Plan, up to IRS limits. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The employer will contribute a fixed match equal to 150% of the Participant's elective deferrals up to $50.00 per pay period as long as the participant contributes at least $6.25.

3) Participant Accounts - Each participant's account is credited with the participant's contribution and Agency matching contributions. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

4) Vesting – Participants are vested immediately in their employee and employer contributions plus actual earning thereon if hired prior to January 1, 2020. Vesting in the Agency's portion of their accounts is based on the number of years of service. The plans vesting is as follows: for employees hired after January 1, 2020, they are 100% vested after three years of service. Vesting is not continuous; break-in-service rules are recognized.

NOTE A: DESCRIPTION OF THE PLAN (Continued)

5) Payment of Benefits - On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or rollover amount equal to the value of the participant's vested interest in his or her account. For termination of service for other reasons, a participant may receive the value of their account as a lump sum distribution or rollover. The Plan will make a mandatory distribution of the participant's account if the value of the participant's account is $1,000.00 or less. If the value of the participant's account is more than $1,000.00, distribution of the Plan account cannot be made before the normal retirement date of the participant without their written consent.

6) Forfeited Accounts – As of December 31, 2025 and 2024, forfeited nonvested accounts totaled $3,351.19 and $3,258.33, respectively. These accounts will be used to reduce future employer contributions. Also, in 2025, employer contributions were reduced by $0.00 from forfeited nonvested accounts. In 2024, employer contributions were reduced by $3,235.64 from forfeited nonvested accounts.

NOTE B: SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The financial statements of the Plan are prepared on the accrual basis of accounting.

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

Investment Valuation and Income Recognition
Investments are reported at estimated fair value and Net Asset Value (NAV). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. NAV is based on fair value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of units outstanding. See Note D for discussion of fair value measurements.

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

Payments of Benefits
Benefit payments are recorded when paid.

Expenses
Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Agency. Expenses that are paid by the Agency are excluded from these financial statements. Investment related expenses are included in net appreciation of fair value of investments.

Contributions
Participant contributions are recorded in the period in which amounts are withheld from participant compensation. Employer matching contributions are recorded in the period in which they become obligations of the Agency under the Plan.

NOTE C: TAX STATUS

The Plan is designed to qualify under Section 403(b) of the Internal Revenue Code (Code). The plan administrator and the plan's tax counsel believe that the terms of the Plan have been prepared to conform with the written plan requirements of Regulation 1.403(b)-3 of the Code. The Plan is required to operate in conformity with the Code to maintain the tax-exempt status for plan participants under Section 403(b).

NOTE D: FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs 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 liability
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used as of December 31, 2025 and 2024.

Pooled Separate Accounts: Pooled separate accounts (PSAs) of the custodian invest in registered investment companies, which are invested in debt and equity securities of U.S. and foreign companies at various levels of market capitalization. The Mutual of America Money Market Fund invests in money market instruments and other short term securities. Units held in PSAs are valued using the NAV of the fund. The NAV is based on fair value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of units outstanding. The number of units of the fund that are outstanding on the calculation date is derived from observable purchase and redemption activity in the fund. Accordingly, the unit value for a pooled separate account is classified outside of the valuation hierarchy but are included below to permit reconciliation of the fair value hierarchy to the amounts presented in the Statements of Net Assets Available for Benefits.

NOTE D: FAIR VALUE MEASUREMENTS (Continued)

Interest Accumulation Account: The Plan invests in the Mutual of America Interest Accumulation Account ("IAA"), a guaranteed investment contract supported by the general account of Mutual of America. Amounts allocated to the IAA become part of the general assets of Mutual of America. The general account supports insurance and annuity obligations of Mutual of America and consists of general assets other than those maintained in separate accounts or other segregated asset accounts. The IAA is valued at fair value as of the last day of the Plan year. Fair value is estimated by Mutual of America based on amounts allocated to the account through contributions and transfers, plus credited interest, less withdrawals, transfers, distributions, and administrative charges. Mutual of America guarantees the value of amounts allocated to the IAA and bears the investment risk for such amounts. Mutual of America credits interest at rates determined by Mutual of America, subject to a guaranteed minimum interest crediting rate, which was 2.65% at December 31, 2025. Interest is credited on dates determined by Mutual of America, but not less frequently than monthly. Because significant inputs used in valuing the IAA are not observable in active markets, the IAA is a guaranteed investment contract carried at the issuer reported value, which is considered to approximate fair value and is classified as Level 3 within the fair value hierarchy.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024:

	12/31/2025	
	Fair Value Measurements Using Input Type	
	Level 3	Total
Interest Accumulation Account	$ 102,683.00	$ 102,683.00
Investments Measured At net asset value (A)		2,335,811.21
Total Investments Measured At Fair Value	$ 102,683.00	$ 2,438,494.21

	12/31/2024	
	Fair Value Measurements Using Input Type	
	Level 3	Total
Interest Accumulation Account	$ 120,166.16	$ 120,166.16
Investments Measured At net asset value (A)		2,059,506.10
Total Investments Measured At Fair Value	$ 120,166.16	$ 2,059,506.10

(A) In accordance with ASC 820, certain investments measured at fair value using the net asset value per share or its equivalent practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

NOTE D: FAIR VALUE MEASUREMENTS (Continued)

Fair Value of Investments That Use NAV per Share Practical Expedient

The following table summarizes investments measured at fair value based on a NAV per share practical expedient. There were no participant-level redemption restrictions, unfunded commitments, or redemption notice periods related to these investments at December 31, 2025 or 2024.

December 31, 2025	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently eligible)	Redemption Notice Period
Pooled Separate Accounts	$ 2,335,811.21	N/A	Daily	N/A

December 31, 2024	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently eligible)	Redemption Notice Period
Pooled Separate Accounts	$ 2,059,506.10	N/A	Daily	N/A

(B)

Changes in Fair Value of Level 3 Assets

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets:

	2025	2024
Balance, Beginning of Year	$ 120,166.16	$ 100,341.62
Contributions	13,963.05	16,805.39
Other Receipts	0.00	34.22
Interest Income	3,082.57	3,101.24
Fees	(95.84)	(116.31)
Distributions	(34,432.94)	0.00
Balance, End of Year	$ 102,683.00	$120,166.16

NOTE E: PLAN TERMINATION

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

NOTE F: RELATED PARTY/ PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are pooled separate accounts, funds, or investment contracts offered or managed by Mutual of America Financial Group. Mutual of America is the Plan Administrator as defined by the Plan and also serves as custodian, recordkeeper, and investment provider to the Plan. Therefore, transactions involving these investments qualify as party-in-interest transactions under ERISA.

Other service providers include Jarred, Gilmore & Phillips, PA, the plan auditor, and Blue Valley Community Action Partnership, the plan sponsor.

Management believes these party-in-interest transactions are exempt from the prohibited transaction provisions of ERISA under applicable statutory or administrative exemptions.

NOTE G: RISKS AND UNCERTAINTIES

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

Credit Risk: The Plan is exposed to credit risk through its investment in the Interest Accumulation Account ("IAA"), which is supported by the general account of the custodian, Mutual of America. The creditworthiness of the issuer and its ability to meet contractual obligations represent a risk to participants. The custodian guarantees a minimum interest crediting rate (2.65% at December 31, 2025). If the custodian were unable to meet its obligations, participants could lose some or all of their investment in the IAA. In addition, the Plan invests in pooled separate accounts that include fixed income securities subject to the risk that issuers may not meet their obligations. All plan investments are held with Mutual of America, resulting in concentration of custodial credit risk.

NOTE H: PROHIBITED TRANSACTIONS

During the year ended December 31, 2025, participant contributions for one pay period totaling $3,797.18 (the "late contributions") were remitted to the Plan outside of the time frame required by the Department of Labor's regulations. These late contributions constitute nonexempt prohibited transactions under ERISA. The Plan Sponsor subsequently remitted the late contributions, including applicable lost earnings, to the Plan in 2026. The Plan Sponsor has filed or intends to file Form 5330 with the Internal Revenue Service and will pay any applicable excise taxes. The Plan Sponsor has implemented enhanced payroll monitoring controls designed to ensure timely remittance of future participant contributions.

NOTE I: SUBSEQUENT EVENTS

The Plan evaluated events and transactions occurring subsequent to December 31, 2025, through September 11, 2026, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.

SUPPLEMENTAL INFORMATION

403(B) THRIFT PLAN OF BLUE VALLEY
COMMUNITY ACTION PARTNERSHIP
EMPLOYER ID# 47-0492640
PLAN #001
FORM 5500, SCHEDULE H, PART IV, 4i (REQUIRED SCHEDULE 1)

Schedule of Assets Held at End of Year
December 31, 2025

(A)	(B) IDENTITY OF ISSUE, BORROWER LESSOR OR SIMILAR PARTY	(C) DESCRIPTION	(E) CURRENT VALUE
*	Mutual of America Clear Passage 2040 Fund	Pooled Separate Account	$ 422,939.13
*	Mutual of America Clear Passage 2030 Fund	Pooled Separate Account	327,664.84
*	Mutual of America Clear Passage 2045 Fund	Pooled Separate Account	285,497.74
*	Mutual of America Clear Passage 2050 Fund	Pooled Separate Account	193,026.76
*	Mutual of America Moderate Allocation Fund	Pooled Separate Account	167,727.09
*	Mutual of America Clear Passage 2035 Fund	Pooled Separate Account	164,799.95
*	Mutual of America Conservative Allocation Fund	Pooled Separate Account	140,575.83
*	Mutual of America Clear Passage 2055 Fund	Pooled Separate Account	119,466.50
*	Mutual of America Interest Accumulation Account	Guaranteed Interest Contract	102,683.00
*	Mutual of America Aggressive Allocation Fund	Pooled Separate Account	90,778.10
*	Mutual of America Equity Index Fund	Pooled Separate Account	43,590.06
	Fidelity VIP Contrafund Portfolio	Pooled Separate Account	38,996.43
*	Mutual of America Clear Passage 2060 Fund	Pooled Separate Account	36,796.69
*	Mutual of America Clear Passage 2020 Fund	Pooled Separate Account	33,306.13
	T. Rowe Price Blue Chip Growth Portfolio	Pooled Separate Account	31,003.77
*	Mutual of America Clear Passage 2065 Fund	Pooled Separate Account	22,534.40
*	Mutual of America Small Cap Value Fund	Pooled Separate Account	22,466.68
	Fidelity VIP Equity-Income Portfolio	Pooled Separate Account	19,887.71
*	Mutual of America Clear Passage 2025 Fund	Pooled Separate Account	19,800.65
*	Mutual of America Mid Cap Equity Index Fund	Pooled Separate Account	19,288.20
	DWS Capital Growth VIP	Pooled Separate Account	15,543.23
	Vanguard VIF International Portfolio	Pooled Separate Account	14,427.30
	Fidelity VIP Mid Cap Portfolio	Pooled Separate Account	11,510.21
	Invesco V.I. Main Street Fund	Pooled Separate Account	10,618.49
	Calvert VP SRI Balanced Portfolio	Pooled Separate Account	10,450.93
*	Mutual of America All America Fund	Pooled Separate Account	8,245.39
	Neuberger Berman AMT Sustainable Equity Portfolio	Pooled Separate Account	6,741.55
*	Mutual of America Retirement Income Fund	Pooled Separate Account	6,678.30
	America Funds Insurance Series New World Fund	Pooled Separate Account	6,432.96
	MFSS VIT III Mid Cap Value Portfolio	Pooled Separate Account	5,826.66
*	Mutual of America Core Bond Fund	Pooled Separate Account	5,719.86
	Vanguard VIF Total Bond Market Index Portfolio	Pooled Separate Account	5,564.44
*	Mutual of America International Fund	Pooled Separate Account	4,982.67
*	Mutual of America Small Cap Growth Fund	Pooled Separate Account	3,471.03
*	Mutual of America Mid Cap Value Fund	Pooled Separate Account	3,445.75
	Vanguard VIF Real Estate Index Portfolio	Pooled Separate Account	3,248.21
	Fidelity VIP Asset Manager Portfolio	Pooled Separate Account	3,097.63
	American Century Small Cap Growth Fund	Pooled Separate Account	2,663.04
	Vanguard VIF Diversified Value Portfolio	Pooled Separate Account	2,327.93
	LVIP American Century Capital Appreciation Fund	Pooled Separate Account	1,162.13
*	Mutual of America US Government Money Market Fund	Pooled Separate Account	1,010.17
	Goldman Sachs VIT US Equity Insights Fund	Pooled Separate Account	972.75
*	Mutual of America Mid-Term Bond Fund	Pooled Separate Account	726.30
*	Mutual of America Small Cap Equity Index Fund	Pooled Separate Account	650.43
	PIMCO VIT Real Return Portfolio	Pooled Separate Account	147.19
	Total Value of Group Annuity Contract		$ 2,438,494.21

* = Known party-in-interest

403(B) THRIFT PLAN OF BLUE VALLEY
COMMUNITY ACTION PARTNERSHIP
EMPLOYER ID# 47-0492640
PLAN #001

Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2025

Plan Year	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2025	$ 3,797	$ 3,797	$ -	$ -	$ -

403(b) THRIFT PLAN OF BLUE VALLEY COMMUNITY ACTION PARTNERSHIP

Fairbury, Nebraska

Independent Auditor's Report
and Financial Statements
with Supplemental Information

For the Years Ended
December 31, 2025 and 2024

403(b) THRIFT PLAN OF BLUE VALLEY COMMUNITY ACTION PARTNERSHIP
Fairbury, Nebraska

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Note: Supplemental schedules, other than the two listed above, are omitted because of the absence of conditions under which they are required by Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
403(b) Thrift Plan of Blue Valley
Community Action Partnership
Fairbury, Nebraska

Opinion
We have audited the accompanying financial statements of the 403(b) Thrift Plan of Blue Valley Community Action Partnership, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the 403(b) Thrift Plan of Blue Valley Community Action Partnership as of December 31, 2025 and 2024, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion
We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 403(b) Thrift Plan of Blue Valley Community Action Partnership and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 403(b) Thrift Plan of Blue Valley Community Action Partnership's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for

one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 403(b) Thrift Plan of Blue Valley Community Action Partnership'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 403(b) Thrift Plan of Blue Valley Community Action Partnership'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 on pages 12-13, 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 generally accepted auditing standards.

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

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

September 11, 2026
Chanute, Kansas

403(B) THRIFT PLAN OF BLUE VALLEY
COMMUNITY ACTION PARTNERSHIP
Statements of Net Assets
Available for Benefits
December 31, 2025 and 2024

	2025	2024
ASSETS		
Investments at Fair Value (See Note D)	$ 2,438,494.21	$ 2,059,506.10
Total Investments	2,438,494.21	2,059,506.10
TOTAL ASSETS	2,438,494.21	2,059,506.10
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,438,494.21	$ 2,059,506.10

The accompanying notes are an integral
part of this financial statement

403(B) THRIFT PLAN OF BLUE VALLEY
COMMUNITY ACTION PARTNERSHIP
Statements of Changes in Net Assets
Available for Benefits
For the Years Ended December 31, 2025 and 2024

ADDITIONS	2025	2024
INVESTMENT INCOME:		
Net Appreciation in Fair Value of Investments	$ 299,949.64	$ 221,293.76
Interest	3,082.57	3,101.24
	303,032.21	224,395.00
CONTRIBUTIONS:		
Participant Deferrals	71,451.84	71,800.73
Participant Roth	30,146.06	29,871.41
Employer	86,274.29	94,435.68
	187,872.19	196,107.82
TOTAL ADDITIONS	490,904.40	420,502.82
DEDUCTIONS		
Benefits Paid to Participants	110,988.33	134,857.52
Administrative Expenses	927.96	1,120.96
TOTAL DEDUCTIONS	111,916.29	135,978.48
NET INCREASE (DECREASE)	378,988.11	284,524.34
NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR	2,059,506.10	1,774,981.76
END OF YEAR	$ 2,438,494.21	$ 2,059,506.10

The accompanying notes are an integral
part of this financial statement

403(B) THRIFT PLAN OF BLUE VALLEY COMMUNITY ACTION PARTNERSHIP
Fairbury, Nebraska

Notes to the Financial Statements
December 31, 2025 and 2024

NOTE A: DESCRIPTION OF THE PLAN

The following description of the 403(b) Thrift Plan of Blue Valley Community Action Partnership ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. The Plan is the retirement plan provided for employees of Blue Valley Community Action Partnership ("Agency").

1) General - The Plan was restated effective January 1, 2010. The Plan is a defined contribution plan covering all employees of Blue Valley Community Action Partnership. The Plan is subject to the provisions of the Employee Retirement Income Security Act. The Board of Directors is responsible for oversight of the plan.

2) Contributions – Each year, participants may contribute as much as they want of pretax annual compensation, as defined in the Plan, up to IRS limits. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The employer will contribute a fixed match equal to 150% of the Participant's elective deferrals up to $50.00 per pay period as long as the participant contributes at least $6.25.

3) Participant Accounts - Each participant's account is credited with the participant's contribution and Agency matching contributions. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

4) Vesting – Participants are vested immediately in their employee and employer contributions plus actual earning thereon if hired prior to January 1, 2020. Vesting in the Agency's portion of their accounts is based on the number of years of service. The plans vesting is as follows: for employees hired after January 1, 2020, they are 100% vested after three years of service. Vesting is not continuous; break-in-service rules are recognized.

NOTE A: DESCRIPTION OF THE PLAN (Continued)

5) Payment of Benefits - On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or rollover amount equal to the value of the participant's vested interest in his or her account. For termination of service for other reasons, a participant may receive the value of their account as a lump sum distribution or rollover. The Plan will make a mandatory distribution of the participant's account if the value of the participant's account is $1,000.00 or less. If the value of the participant's account is more than $1,000.00, distribution of the Plan account cannot be made before the normal retirement date of the participant without their written consent.

6) Forfeited Accounts – As of December 31, 2025 and 2024, forfeited nonvested accounts totaled $3,351.19 and $3,258.33, respectively. These accounts will be used to reduce future employer contributions. Also, in 2025, employer contributions were reduced by $0.00 from forfeited nonvested accounts. In 2024, employer contributions were reduced by $3,235.64 from forfeited nonvested accounts.

NOTE B: SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The financial statements of the Plan are prepared on the accrual basis of accounting.

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

Investment Valuation and Income Recognition
Investments are reported at estimated fair value and Net Asset Value (NAV). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. NAV is based on fair value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of units outstanding. See Note D for discussion of fair value measurements.

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

Payments of Benefits
Benefit payments are recorded when paid.

Expenses
Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Agency. Expenses that are paid by the Agency are excluded from these financial statements. Investment related expenses are included in net appreciation of fair value of investments.

Contributions
Participant contributions are recorded in the period in which amounts are withheld from participant compensation. Employer matching contributions are recorded in the period in which they become obligations of the Agency under the Plan.

NOTE C: TAX STATUS

The Plan is designed to qualify under Section 403(b) of the Internal Revenue Code (Code). The plan administrator and the plan's tax counsel believe that the terms of the Plan have been prepared to conform with the written plan requirements of Regulation 1.403(b)-3 of the Code. The Plan is required to operate in conformity with the Code to maintain the tax-exempt status for plan participants under Section 403(b).

NOTE D: FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs 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 liability
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used as of December 31, 2025 and 2024.

Pooled Separate Accounts: Pooled separate accounts (PSAs) of the custodian invest in registered investment companies, which are invested in debt and equity securities of U.S. and foreign companies at various levels of market capitalization. The Mutual of America Money Market Fund invests in money market instruments and other short term securities. Units held in PSAs are valued using the NAV of the fund. The NAV is based on fair value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of units outstanding. The number of units of the fund that are outstanding on the calculation date is derived from observable purchase and redemption activity in the fund. Accordingly, the unit value for a pooled separate account is classified outside of the valuation hierarchy but are included below to permit reconciliation of the fair value hierarchy to the amounts presented in the Statements of Net Assets Available for Benefits.

NOTE D: FAIR VALUE MEASUREMENTS (Continued)

Interest Accumulation Account: The Plan invests in the Mutual of America Interest Accumulation Account ("IAA"), a guaranteed investment contract supported by the general account of Mutual of America. Amounts allocated to the IAA become part of the general assets of Mutual of America. The general account supports insurance and annuity obligations of Mutual of America and consists of general assets other than those maintained in separate accounts or other segregated asset accounts. The IAA is valued at fair value as of the last day of the Plan year. Fair value is estimated by Mutual of America based on amounts allocated to the account through contributions and transfers, plus credited interest, less withdrawals, transfers, distributions, and administrative charges. Mutual of America guarantees the value of amounts allocated to the IAA and bears the investment risk for such amounts. Mutual of America credits interest at rates determined by Mutual of America, subject to a guaranteed minimum interest crediting rate, which was 2.65% at December 31, 2025. Interest is credited on dates determined by Mutual of America, but not less frequently than monthly. Because significant inputs used in valuing the IAA are not observable in active markets, the IAA is a guaranteed investment contract carried at the issuer reported value, which is considered to approximate fair value and is classified as Level 3 within the fair value hierarchy.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024:

	12/31/2025	
	Fair Value Measurements Using Input Type	
	Level 3	Total
Interest Accumulation Account	$ 102,683.00	$ 102,683.00
Investments Measured At net asset value (A)		2,335,811.21
Total Investments Measured At Fair Value	$ 102,683.00	$ 2,438,494.21

	12/31/2024	
	Fair Value Measurements Using Input Type	
	Level 3	Total
Interest Accumulation Account	$ 120,166.16	$ 120,166.16
Investments Measured At net asset value (A)		2,059,506.10
Total Investments Measured At Fair Value	$ 120,166.16	$ 2,059,506.10

(A) In accordance with ASC 820, certain investments measured at fair value using the net asset value per share or its equivalent practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

NOTE D: FAIR VALUE MEASUREMENTS (Continued)

Fair Value of Investments That Use NAV per Share Practical Expedient

The following table summarizes investments measured at fair value based on a NAV per share practical expedient. There were no participant-level redemption restrictions, unfunded commitments, or redemption notice periods related to these investments at December 31, 2025 or 2024.

December 31, 2025	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently eligible)	Redemption Notice Period
Pooled Separate Accounts	$ 2,335,811.21	N/A	Daily	N/A

December 31, 2024	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently eligible)	Redemption Notice Period
Pooled Separate Accounts	$ 2,059,506.10	N/A	Daily	N/A

(B)

Changes in Fair Value of Level 3 Assets

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets:

	2025	2024
Balance, Beginning of Year	$ 120,166.16	$ 100,341.62
Contributions	13,963.05	16,805.39
Other Receipts	0.00	34.22
Interest Income	3,082.57	3,101.24
Fees	(95.84)	(116.31)
Distributions	(34,432.94)	0.00
Balance, End of Year	$ 102,683.00	$120,166.16

NOTE E: PLAN TERMINATION

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

NOTE F: RELATED PARTY/ PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are pooled separate accounts, funds, or investment contracts offered or managed by Mutual of America Financial Group. Mutual of America is the Plan Administrator as defined by the Plan and also serves as custodian, recordkeeper, and investment provider to the Plan. Therefore, transactions involving these investments qualify as party-in-interest transactions under ERISA.

Other service providers include Jarred, Gilmore & Phillips, PA, the plan auditor, and Blue Valley Community Action Partnership, the plan sponsor.

Management believes these party-in-interest transactions are exempt from the prohibited transaction provisions of ERISA under applicable statutory or administrative exemptions.

NOTE G: RISKS AND UNCERTAINTIES

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

Credit Risk: The Plan is exposed to credit risk through its investment in the Interest Accumulation Account ("IAA"), which is supported by the general account of the custodian, Mutual of America. The creditworthiness of the issuer and its ability to meet contractual obligations represent a risk to participants. The custodian guarantees a minimum interest crediting rate (2.65% at December 31, 2025). If the custodian were unable to meet its obligations, participants could lose some or all of their investment in the IAA. In addition, the Plan invests in pooled separate accounts that include fixed income securities subject to the risk that issuers may not meet their obligations. All plan investments are held with Mutual of America, resulting in concentration of custodial credit risk.

NOTE H: PROHIBITED TRANSACTIONS

During the year ended December 31, 2025, participant contributions for one pay period totaling $3,797.18 (the "late contributions") were remitted to the Plan outside of the time frame required by the Department of Labor's regulations. These late contributions constitute nonexempt prohibited transactions under ERISA. The Plan Sponsor subsequently remitted the late contributions, including applicable lost earnings, to the Plan in 2026. The Plan Sponsor has filed or intends to file Form 5330 with the Internal Revenue Service and will pay any applicable excise taxes. The Plan Sponsor has implemented enhanced payroll monitoring controls designed to ensure timely remittance of future participant contributions.

NOTE I: SUBSEQUENT EVENTS

The Plan evaluated events and transactions occurring subsequent to December 31, 2025, through September 11, 2026, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.

SUPPLEMENTAL INFORMATION

403(B) THRIFT PLAN OF BLUE VALLEY
COMMUNITY ACTION PARTNERSHIP
EMPLOYER ID# 47-0492640
PLAN #001
FORM 5500, SCHEDULE H, PART IV, 4i (REQUIRED SCHEDULE 1)

Schedule of Assets Held at End of Year
December 31, 2025

(A)	(B) IDENTITY OF ISSUE, BORROWER LESSOR OR SIMILAR PARTY	(C) DESCRIPTION	(E) CURRENT VALUE
*	Mutual of America Clear Passage 2040 Fund	Pooled Separate Account	$ 422,939.13
*	Mutual of America Clear Passage 2030 Fund	Pooled Separate Account	327,664.84
*	Mutual of America Clear Passage 2045 Fund	Pooled Separate Account	285,497.74
*	Mutual of America Clear Passage 2050 Fund	Pooled Separate Account	193,026.76
*	Mutual of America Moderate Allocation Fund	Pooled Separate Account	167,727.09
*	Mutual of America Clear Passage 2035 Fund	Pooled Separate Account	164,799.95
*	Mutual of America Conservative Allocation Fund	Pooled Separate Account	140,575.83
*	Mutual of America Clear Passage 2055 Fund	Pooled Separate Account	119,466.50
*	Mutual of America Interest Accumulation Account	Guaranteed Interest Contract	102,683.00
*	Mutual of America Aggressive Allocation Fund	Pooled Separate Account	90,778.10
*	Mutual of America Equity Index Fund	Pooled Separate Account	43,590.06
	Fidelity VIP Contrafund Portfolio	Pooled Separate Account	38,996.43
*	Mutual of America Clear Passage 2060 Fund	Pooled Separate Account	36,796.69
*	Mutual of America Clear Passage 2020 Fund	Pooled Separate Account	33,306.13
	T. Rowe Price Blue Chip Growth Portfolio	Pooled Separate Account	31,003.77
*	Mutual of America Clear Passage 2065 Fund	Pooled Separate Account	22,534.40
*	Mutual of America Small Cap Value Fund	Pooled Separate Account	22,466.68
	Fidelity VIP Equity-Income Portfolio	Pooled Separate Account	19,887.71
*	Mutual of America Clear Passage 2025 Fund	Pooled Separate Account	19,800.65
*	Mutual of America Mid Cap Equity Index Fund	Pooled Separate Account	19,288.20
	DWS Capital Growth VIP	Pooled Separate Account	15,543.23
	Vanguard VIF International Portfolio	Pooled Separate Account	14,427.30
	Fidelity VIP Mid Cap Portfolio	Pooled Separate Account	11,510.21
	Invesco V.I. Main Street Fund	Pooled Separate Account	10,618.49
	Calvert VP SRI Balanced Portfolio	Pooled Separate Account	10,450.93
*	Mutual of America All America Fund	Pooled Separate Account	8,245.39
	Neuberger Berman AMT Sustainable Equity Portfolio	Pooled Separate Account	6,741.55
*	Mutual of America Retirement Income Fund	Pooled Separate Account	6,678.30
	America Funds Insurance Series New World Fund	Pooled Separate Account	6,432.96
	MFSS VIT III Mid Cap Value Portfolio	Pooled Separate Account	5,826.66
*	Mutual of America Core Bond Fund	Pooled Separate Account	5,719.86
	Vanguard VIF Total Bond Market Index Portfolio	Pooled Separate Account	5,564.44
*	Mutual of America International Fund	Pooled Separate Account	4,982.67
*	Mutual of America Small Cap Growth Fund	Pooled Separate Account	3,471.03
*	Mutual of America Mid Cap Value Fund	Pooled Separate Account	3,445.75
	Vanguard VIF Real Estate Index Portfolio	Pooled Separate Account	3,248.21
	Fidelity VIP Asset Manager Portfolio	Pooled Separate Account	3,097.63
	American Century Small Cap Growth Fund	Pooled Separate Account	2,663.04
	Vanguard VIF Diversified Value Portfolio	Pooled Separate Account	2,327.93
	LVIP American Century Capital Appreciation Fund	Pooled Separate Account	1,162.13
*	Mutual of America US Government Money Market Fund	Pooled Separate Account	1,010.17
	Goldman Sachs VIT US Equity Insights Fund	Pooled Separate Account	972.75
*	Mutual of America Mid-Term Bond Fund	Pooled Separate Account	726.30
*	Mutual of America Small Cap Equity Index Fund	Pooled Separate Account	650.43
	PIMCO VIT Real Return Portfolio	Pooled Separate Account	147.19
	Total Value of Group Annuity Contract		$ 2,438,494.21

* = Known party-in-interest

403(B) THRIFT PLAN OF BLUE VALLEY
COMMUNITY ACTION PARTNERSHIP
EMPLOYER ID# 47-0492640
PLAN #001

Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2025

Plan Year	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2025	$ 3,797	$ 3,797	$ -	$ -	$ -