

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 6047(e), 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 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>THE CHILDRENS HOME PENSION PLAN</u>	1b Three-digit plan number (PN) ►	<u>001</u>	
	1c Effective date of plan	<u>05/01/2006</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>THE CHILDRENS HOME OF CINCINNATI</u> <u>5050 MADISON ROAD</u> <u>CINCINNATI, OH 45227</u>	2b Employer Identification Number (EIN) <u>31-0536969</u>	2c Sponsor's telephone number <u>513-272-2800</u>	2d Business code (see instructions) <u>624100</u>

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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/14/2011</u>	<u>ROBERT KERR</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") THE CHILDRENS HOME OF CINCINNATI 5050 MADISON ROAD CINCINNATI, OH 45227	3b Administrator's EIN 31-0536969 3c Administrator's telephone number 513-272-2800
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	307
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	185
b Retired or separated participants receiving benefits.....	6b	10
c Other retired or separated participants entitled to future benefits.....	6c	124
d Subtotal. Add lines 6a , 6b , and 6c	6d	319
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	319
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	15

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1G 1A

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) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>THE CHILDRENS HOME PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE CHILDRENS HOME OF CINCINNATI</u>	D Employer Identification Number (EIN) <u>31-0536969</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>5390016</u>
b Actuarial value	2b <u>5620330</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>10</u> <u>491749</u>
b For terminated vested participants	3b <u>112</u> <u>1675323</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>334282</u>
(2) Vested benefits	3c(2) <u>4251848</u>
(3) Total active	3c(3) <u>185</u> <u>4586130</u>
d Total	3d <u>307</u> <u>6753202</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.70</u> %
6 Target normal cost	6 <u>446192</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>10/13/2011</u>
Signature of actuary	Date
<u>JOHN BLANKENSHIP</u>	<u>11-04180</u>
Type or print name of actuary	Most recent enrollment number
<u>BUCK CONSULTANTS, LLC</u>	<u>513-852-1676</u>
Firm name	Telephone number (including area code)
<u>720 EAST PETE ROSE WAY, SUITE 300</u> <u>CINCINNATI, OH 45202</u>	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2010
v.092308.1

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	102347	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	102347	0
10	Interest on item 9 using prior year's actual return of <u>16.78</u> %	17174	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>7.89</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	119521	0

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	81.45 %
15	Adjusted funding target attainment percentage.....	15	81.45 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	98.89 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/14/2010	55930				
04/14/2010	139374				
06/23/2010	312366				
03/25/2011	442928				
			Totals ▶	18(b)	950598
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 904598
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of Quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	446192
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	982265	165307
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	611499
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	611499
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	904598
38 Interest-adjusted excess contributions for current year (see instructions).....	38	293099
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan THE CHILDRENS HOME PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE CHILDRENS HOME OF CINCINNATI	D Employer Identification Number (EIN) 31-0536969	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

US BANK

31-0841368

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	TRUSTEE	5763	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 ☐

(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 ☐

(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: MARK STRAKOWSKI	b EIN: 13-3954297
c Position: DIRECTOR	
d Address: 720 E. PETE ROSE WAY, SUITE 300 CINCINNATI, OH 45202	e Telephone: 513-784-0005

Explanation: MARK STRAKOWSKI TERMINATED EMPLOYMENT WITH BUCK CONSULTANTS.

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN;
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan THE CHILDRENS HOME PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE CHILDRENS HOME OF CINCINNATI	D Employer Identification Number (EIN) 31-0536969	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	44229	442928
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	18888	19426
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	118309	156509
(2) U.S. Government securities.....	1c(2)	1095163	1300036
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	511556	569701
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		12770
(B) Common	1c(4)(B)	3601990	4439038
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	5390135	6940408

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	5390135	6940408
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	950598	
(B) Participants	2a(1)(B)	0	
(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)		950598

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	6	
(B) U.S. Government securities	2b(1)(B)	42881	
(C) Corporate debt instruments	2b(1)(C)	22566	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		65453

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	71025	
(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)		71025

(3) Rents	2b(3)		0
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	5202636	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	5235342	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-32706

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	
(B) Other	2b(5)(B)	545059	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		545059
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		538
d Total income. Add all income amounts in column (b) and enter total.....	2d		1599967

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	43931	
(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)		43931
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) Professional fees	2i(1)	6410	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	-647	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		5763
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		49694

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1550273
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

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

(1) Name: BARNES DENNIG & CO., LTD

(2) EIN: 31-1119890

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

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

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

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

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No Amount:

- 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)

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 section 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
		2010
		This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>		
A Name of plan <u>THE CHILDRENS HOME PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE CHILDRENS HOME OF CINCINNATI</u>		
D Employer Identification Number (EIN) <u>31-0536969</u>		

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

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

1	<u>0</u>
----------	----------

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 31-0841368

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	<u>0</u>
----------	----------

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

6a	
b Enter the amount contributed by the employer to the plan for this plan year	
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 providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☒ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). 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.
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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 contributed more than 5% of total contributions to the plan during the plan year (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 items 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 items 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 items 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 items 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 items 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 items 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 participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

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

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

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

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 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 items (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

The Children's Home Pension Plan

**Financial Statements
With Accompanying Information
Years Ended December 31, 2010 and 2009
With Independent Auditors' Report**



BARNES DENNIG

Accounting • Tax • Business Insight

Independent Auditors' Report

To the Trustees of
The Children's Home Pension Plan
Cincinnati, Ohio

We were engaged to audit the accompanying statements of Net Assets Available for Benefits of The Children's Home Pension Plan as of December 31, 2010 and 2009, the related Statements of Changes in Net Assets Available for Benefits for the years then ended, and the supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year). These financial statements and schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which is certified by U.S. Bank, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedules taken as a whole. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Barnes Dennig & Co. P.C.

Cincinnati, Ohio
September 21, 2011

THE CHILDREN'S HOME PENSION PLAN

Statements of Net Assets Available for Benefits December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Investments at fair value:		
Cash and cash equivalents	\$ 156,509	\$ 118,309
Common stock	4,439,038	3,601,990
Preferred stock	12,770	-
U.S. Government bonds	1,300,036	1,095,163
Corporate bonds	<u>569,701</u>	<u>511,556</u>
Total investments at fair value	6,478,054	5,327,018
Receivables:		
Employer contribution receivable	442,928	44,229
Other receivables	<u>19,426</u>	<u>18,888</u>
Total receivables	<u>462,354</u>	<u>63,117</u>
Net assets available for benefits	<u><u>\$ 6,940,408</u></u>	<u><u>\$ 5,390,135</u></u>

The accompanying notes are an integral part of these financial statements

THE CHILDREN'S HOME PENSION PLAN

Statements of Changes in Net Assets Available for Benefits Years Ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Additions:		
Investment income:		
Net appreciation in fair value of investments	\$ 512,891	\$ 605,648
Dividend income	71,025	62,475
Interest income	<u>65,453</u>	<u>65,227</u>
Total investment income	649,369	733,350
Contributions:		
Employer contributions	<u>950,598</u>	<u>344,705</u>
Total additions	<u>1,599,967</u>	<u>1,078,055</u>
Deductions:		
Benefits paid for retirements and terminations	43,931	86,074
Administrative expenses	<u>5,763</u>	<u>8,498</u>
Total deductions	<u>49,694</u>	<u>94,572</u>
Net increase	1,550,273	983,483
Net assets available for benefits, beginning of year	<u>5,390,135</u>	<u>4,406,652</u>
Net assets available for benefits, end of year	<u><u>\$ 6,940,408</u></u>	<u><u>\$ 5,390,135</u></u>

The accompanying notes are an integral part of these financial statements

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of The Children's Home Pension Plan ("the Plan") have been prepared under the accrual basis of accounting using accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 10 for discussion of fair value measurements.

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

The Plan utilizes various investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and those changes could materially affect the amounts reported in the statement of net assets available for benefits.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash and money market accounts that have maturities of three months or less.

Payment of Benefits

The Plan pays all benefits to pensioners. Benefit payments to participants are recorded upon distribution.

Expenses

Certain professional and accounting fees incurred in connection with the operation of the Plan are paid by The Children's Home of Cincinnati, Ohio ("the Plan Sponsor") and, accordingly, are not reflected in the Plan's financial statements.

Investment management fees and certain plan administration fees are paid by the Plan Sponsor. In 2010 and 2009, \$82,218 and \$85,472, of expenses were paid by the Plan Sponsor, respectively.

Related Party Transactions

Several employees of the Home provide administrative services to the Plan. These services include Plan oversight and day-to-day Plan administration. The Plan is not charged by the Home for the services of the employees to the Plan.

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles (GAAP) requires the Plan Administrator and Actuary to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Subsequent Events

In preparing its financial statements, The Children's Home of Cincinnati has evaluated events subsequent to the statement of net assets date through September 21, 2011, which is the date the financial statements were available to be issued.

NOTE 2 DESCRIPTION OF THE PLAN

The following description of The Children's Home Pension Plan provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan covering all employees of The Children's Home of Cincinnati, Ohio ("the Home"). Employees who are 21 years of age and have completed one year of continuous service, as defined in the Plan, are eligible to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits

Benefits under the Plan are funded by the Home. Contributions are made based on recommendations by the Actuary, who performs annual valuations of the Plan. The funds are held, invested and disbursed by the Plan trustee.

Normal retirement occurs at the age of 65 with benefits based on 2.6% of an employee's average compensation during the five consecutive years where the compensation was highest reduced by .65% of the participant's social security final average compensation offset as outlined in the Plan. Early retirement is permitted at the age of 55 and after 5 years of service. The employees may elect to begin receiving benefits upon attaining the normal retirement date or receive an actuarially reduced benefit upon taking early retirement. There are other various forms of pension benefits and methods of payment available under the Plan.

Death and Disability Benefits

If an active employee dies before normal retirement age (65) and prior to actual retirement or any other severance of employment and has a vested interest, the employee's beneficiary will be entitled to a death benefit equal to a 50% survivor annuity. Active employees who have completed five years of continuous service and become totally disabled will continue to accrue vesting and benefit accrual service at the same rate as before the disability and will continue to be credited with earnings at the same rate as before the disability.

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 2 DESCRIPTION OF THE PLAN (CONTINUED)

Vesting Provisions

Vesting is based on years of continuous service. Participants are vested 75% after three years of service and are fully vested in the plan after five years of service.

Tax Status

The Plan uses a volume submitter defined benefit specimen plan which has received an opinion letter from the Internal Revenue Service ("IRS"), dated February 12, 2002, which states that the specimen document satisfied the applicable provisions of the Internal Revenue Code. The Plan itself has not received a determination letter from the IRS. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' compensation during their last five years of credited service. The accumulated plan benefits for active employees are based on their average compensation during the five years ending on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances—retirement, death, disability and termination of employment—are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated plan benefits. Retired or terminated employees with five or more years of service or their beneficiaries are entitled to monthly pension benefits beginning at age 65 equal to a specific amount per year of credited service.

The actuarial present value of accumulated plan benefits as determined by an actuary from Buck Consultants is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payments (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected dates of payment.

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

The components of the actuarial present value of accumulated Plan benefits as of January 1, 2010 and 2009 are:

	<u>2010</u>	<u>2009</u>
Vested benefits:		
Participants currently receiving payments	\$ 438,080	\$ 426,788
Other participants	<u>5,083,680</u>	<u>4,327,966</u>
	5,521,760	4,754,754
Nonvested benefits	<u>351,076</u>	<u>351,409</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 5,872,836</u>	<u>\$ 5,106,163</u>

The components of the changes in accumulated Plan benefits for the year ending January 1, 2010 and 2009 are:

	<u>2010</u>	<u>2009</u>
Actuarial present value of accumulated plan benefits at beginning of year	\$ 5,106,163	\$ 4,484,023
Increase (decrease) during the year attributable to:		
Benefits paid	(86,317)	(173,020)
Interest	405,107	351,934
Assumption changes	18,451	-
Benefits accumulated and other	<u>429,432</u>	<u>443,226</u>
Net increase	<u>766,673</u>	<u>622,140</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 5,872,836</u>	<u>\$ 5,106,163</u>

Due to inherent uncertainties in actuarial estimates, it is reasonably possible that actuarial estimates could change in the near term.

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 4 INVESTMENTS

The fair value of individual investments that represent 5% or more of the Plan's net assets at December 31, 2010 and 2009 are as follows:

	2010	2009
Government bonds:		
US Treasury Nt	\$ 864,316	\$ 654,060

During the years ended December 31, 2010 and 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$512,891 and \$ 605,892, respectively as follows:

	2010	2009
Government bonds	\$ 20,824	\$ (38,369)
Corporate bonds	6,367	20,072
Common stock	484,769	623,945
Preferred stock	931	-
	<u>\$ 512,891</u>	<u>\$ 605,648</u>

NOTE 5 FUNDING POLICY

The Plan provides for regular annual funding by the Home. Employer contributions are based on actuarially determined deposit amounts in accordance with the minimum funding requirements of ERISA. The Plan has met the ERISA funding requirements.

Benefit payments are made directly by the Plan to the participant or their appointed custodian.

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 6 PLAN TERMINATION

The Home expects the Plan to be continued indefinitely, but reserves the right to terminate the Plan and contributions thereunder, in whole or in part, at any time by action of its Trustees. If the Plan is terminated or partially terminated, benefits will be distributed pursuant to the terms of the Plan. Its net assets generally will not be available on a pro-rata basis to provide participants' benefits. Generally, the Plan provides the following priorities:

1. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
2. Other vested benefits insured by the Pension Benefit Guaranty Corporation.
3. Other noninsured vested benefits.
4. All other nonvested benefits.

Certain benefits under the Plan are insured by the Pension Benefit Guarantee Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. For Plan terminations occurring during 2010, that ceiling is \$4,500 per month. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial conditions of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 7 INFORMATION CERTIFIED BY THE TRUSTEE

The Plan Sponsor has an agreement with U.S. Bank, NA, whereby US Bank serves as the sole trustee of the Plan. The following information has been provided by U.S. Bank, N.A. for the years ended December 31, 2010 and 2009:

- (a) The assets held by U.S. Bank, N.A at December 31, 2010 and 2009, as well as the transactions involving these assets for the years ended December 31, 2010 and 2009.
- (b) The amount of investment income for the years ended December 31, 2010 and 2009.
- (c) Schedule H, Line 4i – Schedule of Assets (Held at End of Year) for the years ended December 31, 2010 and 2009.

NOTE 8 GENERAL ACTUARIAL DATA

The more significant assumptions underlying the actuarial computations and distribution computations upon termination of the Plan for the years beginning January 1, 2010 and 2009 are:

Consulting Actuary

Buck Consultants, LLC

2010 Assumed Rate of Return on Investments

Segment rates with four months lookback:

First segment rate	5.03%
Second segment rate	6.73%
Third segment rate	6.82%
Effective interest rate	6.70%

2009 Assumed Rate of Return on Investments

Yield curve applicable two months prior to the valuation date:

First year rate	5.45%
Fifth year rate	8.11%
Tenth year rate	8.81%
Twentieth year rate	8.22%
Effective interest rate	7.89%

Salary Progression

4.00% compounded annually for 2010 and 2009

Mortality

2010

Annuitant - RP-2000 Healthy Annuitant Table
projected to 2017

Non-annuitant - RP-2000 Employees Table
projected to 2025

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 8 GENERAL ACTUARIAL DATA (CONTINUED)

	Lump Sums - 2010 Applicable Mortality Table																																												
2009	Annuitant - RP-2000 Healthy Annuitant Table projected to 2016																																												
	Non-annuitant - RP-2000 Employees Table projected to 2024																																												
	Lump Sums - 2009 Applicable Mortality Table																																												
Termination of Employment	Sample probabilities of withdrawal areas follow for 2010 and 2009:																																												
	<table><tr><td></td><td colspan="3">Termination Years of Service</td></tr><tr><td>Age</td><td>0</td><td>1-3</td><td>4+</td></tr><tr><td>25</td><td>0.35000</td><td>.20000</td><td>.15000</td></tr><tr><td>30</td><td>0.35000</td><td>.20000</td><td>.15000</td></tr><tr><td>35</td><td>0.35000</td><td>.20000</td><td>.13125</td></tr><tr><td>40</td><td>0.35000</td><td>.20000</td><td>.11250</td></tr><tr><td>45</td><td>0.35000</td><td>.20000</td><td>.07500</td></tr><tr><td>50</td><td>0.35000</td><td>.20000</td><td>.05250</td></tr><tr><td>55</td><td>0.35000</td><td>.20000</td><td>.05250</td></tr><tr><td>60</td><td>0.35000</td><td>.20000</td><td>.05250</td></tr><tr><td>65</td><td>0.00000</td><td>.00000</td><td>.00000</td></tr></table>		Termination Years of Service			Age	0	1-3	4+	25	0.35000	.20000	.15000	30	0.35000	.20000	.15000	35	0.35000	.20000	.13125	40	0.35000	.20000	.11250	45	0.35000	.20000	.07500	50	0.35000	.20000	.05250	55	0.35000	.20000	.05250	60	0.35000	.20000	.05250	65	0.00000	.00000	.00000
	Termination Years of Service																																												
Age	0	1-3	4+																																										
25	0.35000	.20000	.15000																																										
30	0.35000	.20000	.15000																																										
35	0.35000	.20000	.13125																																										
40	0.35000	.20000	.11250																																										
45	0.35000	.20000	.07500																																										
50	0.35000	.20000	.05250																																										
55	0.35000	.20000	.05250																																										
60	0.35000	.20000	.05250																																										
65	0.00000	.00000	.00000																																										
Assumed Retirement Age	65, or attained age if older																																												
Assumptions Made in Valuing Spouses' Benefit	80% of participants are assumed to be married at death. Husbands are assumed to be 3 years older than their wives for 2010 and 2009																																												
Assumed Expense	None																																												
Actuarial Method of Calculation 2010 and 2009	Unit Credit Method																																												

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 8 GENERAL ACTUARIAL DATA (CONTINUED)

The assumptions prescribed by law have changed. The actuary used the 2010 prescribed mortality table and the compensation and maximum benefit limitations in effect at the beginning of the year. The 2010 interest rates have changed from 2009. The interest rates basis for computing funding liabilities and PBGC premium was changed from the full yield curve as of October 2008 to the three-tier segment rates with a four month lookback.

NOTE 9 RISKS AND UNCERTAINTIES

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

NOTE 10 FAIR VALUE MEASUREMENTS

Applicable GAAP accounting for fair value measurements and Disclosures establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 – Inputs to the valuation methodology include:

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

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

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

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

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 10 FAIR VALUE MEASUREMENTS (CONTINUED)

Following is a description of the valuation approaches used for assets measured at fair value:

Money market funds – Value at the net asset value of shares held by the plan at year end.

Common stocks, preferred stocks, corporate bonds and U.S. government bonds – Valued at the closing price reported on the active market on which the individual securities are traded.

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

Assets Measured at Fair Value on a Recurring Basis

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009:

Description	Assets at fair value as of December 31, 2010			
	Total	Level 1	Level 2	Level 3
Assets				
Cash and cash equivalents	\$ 156,509	\$ -	\$ 156,509	\$ -
Common stock	4,439,038	4,439,038	-	-
Preferred stock	12,770	12,770	-	-
Government bonds	1,300,036	1,300,036	-	-
Corporate bonds	569,701	569,701	-	-
Total assets	<u>\$ 6,478,054</u>	<u>\$ 6,321,545</u>	<u>\$ 156,509</u>	<u>\$ -</u>

Description	Assets at fair value as of December 31, 2009			
	Total	Level 1	Level 2	Level 3
Assets				
Cash and cash equivalents	\$ 118,309	\$ -	\$ 118,309	\$ -
Common stock	3,601,990	3,601,990	-	-
Government bonds	1,095,163	1,095,163	-	-
Corporate bonds	511,556	511,556	-	-
Total assets	<u>\$ 5,327,018</u>	<u>\$ 5,208,709</u>	<u>\$ 118,309</u>	<u>\$ -</u>

Accompanying Information

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) December 31, 2010

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
*	First American Prime Obligation Fund	Interest-bearing cash	\$ 156,509	\$ 156,509
			156,509	156,509
	Amgen Inc	Corporate Bonds	\$ 9,963	\$ 9,528
	Banc Amer Coml Mtg	Corporate Bonds	25,805	25,755
	Bank of America	Corporate Bonds	18,721	20,435
	Bb&t Corporation	Corporate Bonds	15,927	16,503
	Berkshire Hathaway	Corporate Bonds	14,988	15,478
	Chevron Corp	Corporate Bonds	15,068	16,013
	CNH Equipment Trust	Corporate Bonds	30,599	30,674
	Chrysler Financial	Corporate Bonds	22,602	22,439
	Cisco Systems, Inc.	Corporate Bonds	20,245	21,795
	Citigroup, Inc.	Corporate Bonds	15,428	15,031
	Cs First Boston	Corporate Bonds	37,053	37,207
	General Electric Cap	Corporate Bonds	20,528	21,390
	Gmac LLC	Corporate Bonds	20,060	20,571
	Goldman Sachs Group	Corporate Bonds	14,894	15,524
	IBM Corp	Corporate Bonds	16,249	16,104
	John Deere Capital	Corporate Bonds	20,427	21,807
	JP Morgan Chase & Co	Corporate Bonds	30,590	32,699
	Lb Ubs Coml Mtg	Corporate Bonds	15,952	15,842
	Medtronic Inc	Corporate Bonds	14,999	15,393
	Morgan Stanley	Corporate Bonds	15,901	15,984
	Pepsico Inc	Corporate Bonds	24,990	26,227
	Public Service Co	Corporate Bonds	9,946	10,906
	SBC Communications	Corporate Bonds	15,477	16,161
	Simon Property Group LP	Corporate Bonds	15,922	15,684
	Sovereign Bank	Corporate Bonds	15,368	15,341
	State Street Corp	Corporate Bonds	19,981	21,398
	Wal Mart Stores Inc.	Corporate Bonds	15,634	16,957
	Wells Fargo Co	Corporate Bonds	8,996	11,072
	Bank Nova Scotia	Corporate Bonds	20,017	19,510
	Shell Intl Fin	Corporate Bonds	9,972	10,273
		Total Corporate Bonds	552,300	569,701

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2010

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	3M Co	Common Stock	23,052	28,048
	Abbott Labs	Common Stock	10,896	10,301
	Abercrombie & Fitch Co Cl A	Common Stock	12,383	20,171
	Aflac, Inc.	Common Stock	31,833	32,278
	Air Products Chemicals, Inc.	Common Stock	11,216	12,278
	Allergan Inc.	Common Stock	6,126	8,927
	Allstate Corp	Common Stock	19,476	17,056
	Altera Corp	Common Stock	14,491	20,708
	Altria Group, Inc.	Common Stock	6,374	8,002
	Amazon Com Inc	Common Stock	7,573	11,160
	American Express Co	Common Stock	38,817	42,319
	Americansourcebergen Corp	Common Stock	23,865	29,855
	Ameriprise Financial Inc	Common Stock	23,391	29,581
	Amgen, Inc.	Common Stock	24,541	24,870
	Annaly Cap Mgmt Inc	Common Stock	16,480	17,830
	Apple, Inc.	Common Stock	24,297	59,996
	AT&T, Inc.	Common Stock	37,838	36,843
	Autozone, Inc.	Common Stock	8,761	19,899
	Avnet Inc.	Common Stock	6,244	7,597
	Ball Corp	Common Stock	10,791	12,930
	Bank of America Corp	Common Stock	37,923	28,348
	Bank of New York Mellon Corp	Common Stock	8,621	9,966
	Boeing Co.	Common Stock	6,726	8,158
	Borg Warner Inc	Common Stock	8,912	9,769
	Bristol-Myers Squibb Co	Common Stock	14,362	13,664
	Broadcom Corp Class A	Common Stock	20,321	30,137
	Cardinal Health Inc	Common Stock	19,356	19,883
	Caterpillar, Inc.	Common Stock	27,565	40,555
	Celanese Corp Ser A	Common Stock	6,224	10,622
	Celgene Corp	Common Stock	7,964	8,280
	Cheesecake Factory Inc	Common Stock	18,284	21,125
	Chevron Corporation	Common Stock	57,795	57,670
	Chimera Investment Corp	Common Stock	8,951	9,083
	Chipotle Mexican Grill Cl A	Common Stock	3,969	6,592
	Cigna Corp	Common Stock	4,203	6,782
	Cisco Systems, Inc.	Common Stock	59,581	56,138
	Cliffs Natural Resources Inc	Common Stock	10,119	15,602
	Coach, Inc.	Common Stock	21,029	38,275

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2010

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Coca Cola Company	Common Stock	21,789	28,939
	Conocophillips	Common Stock	58,427	54,071
	Corning Inc	Common Stock	11,152	12,655
	CSX Corp	Common Stock	10,824	12,922
	Cummins Inc	Common Stock	20,779	33,663
	Danaher Corp	Common Stock	13,594	16,981
	Darden Restaurants Inc	Common Stock	18,574	18,112
	Deere & Co	Common Stock	16,506	22,673
	Dell, Inc.	Common Stock	17,772	16,585
	Dolby Laboratories Inc. Class A	Common Stock	5,441	9,271
	Dollar Tree Inc.	Common Stock	20,256	35,779
	Dominion Resources, Inc.	Common Stock	28,224	26,486
	Donnelley R R & Sons Co	Common Stock	14,180	13,976
	Dover Corp	Common Stock	8,326	9,644
	Dow Chem Co	Common Stock	7,563	12,632
	E M C Corporation	Common Stock	17,041	28,442
	Eastman Chemical Co	Common Stock	9,552	13,032
	Eaton Corp	Common Stock	37,917	55,526
	Emerson Electric Co	Common Stock	29,005	34,588
	Energizer Holdings Inc	Common Stock	7,390	8,384
	Express Scripts Inc	Common Stock	21,850	23,404
	Exxon Mobil Corp	Common Stock	53,716	60,324
	Family Dollar Stores	Common Stock	18,145	18,790
	First Horizon National Corp	Common Stock	5,139	5,065
	Fiserv Inc.	Common Stock	7,142	10,189
	FMC Technologies Inc	Common Stock	10,842	16,448
	Ford Motor Co	Common Stock	7,658	11,669
	Gap Inc	Common Stock	17,896	21,808
	General Electric Co	Common Stock	11,303	11,889
	General Mills Inc	Common Stock	8,102	8,292
	Genuine Parts Co	Common Stock	9,445	11,243
	Gilead Sciences Inc	Common Stock	28,716	25,151
	Goldman Sachs Group Inc.	Common Stock	11,863	13,453
	Google, Inc Cl A	Common Stock	60,802	67,119
	Grainger W W Inc	Common Stock	16,183	20,026
	Hartford Financial Services Group, Inc.	Common Stock	13,900	13,113
	Helmerich Payne Inc	Common Stock	18,561	19,877
	The Hershey Company	Common Stock	13,143	12,966

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2010

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Hewlett Packard Co.	Common Stock	52,814	50,562
	Home Depot, Inc.	Common Stock	8,949	9,642
	Honeywell International, Inc.	Common Stock	8,333	9,250
	Illinois Tool Wks Inc.	Common Stock	19,007	22,321
	Informatica Corp	Common Stock	8,776	11,668
	Intel Corp	Common Stock	61,137	68,852
	International Business Machines Corp	Common Stock	76,361	97,889
	International Paper Co	Common Stock	16,958	19,068
	JP Morgan Chase & Co	Common Stock	27,320	32,451
	Johnson & Johnson	Common Stock	32,599	31,667
	Joy Global Inc	Common Stock	20,732	35,047
	Laboratory Corp of America Hldgs	Common Stock	8,548	11,078
	Lexmark International Inc	Common Stock	16,981	16,017
	Lincoln National Corp. Ind	Common Stock	11,015	12,375
	Marathon Oil Corporation	Common Stock	21,013	16,256
	Marshall Ilsley Corp New	Common Stock	4,671	5,432
	Mastercard Inc	Common Stock	2,247	2,241
	McDonalds Corp	Common Stock	39,420	49,510
	McKesson Corporation	Common Stock	15,768	20,481
	Medco Health Solutions Inc	Common Stock	7,432	9,803
	Merck & Co. Inc. New	Common Stock	41,406	42,635
	Metlife Inc	Common Stock	37,553	38,707
	Microsoft Corp	Common Stock	77,933	86,019
	Micron Technology Inc	Common Stock	7,541	7,820
	Morgan Stanley Group Inc.	Common Stock	19,331	18,911
	NYSE Euronext	Common Stock	18,940	17,778
	National Oilwell Varco Inc	Common Stock	7,786	11,433
	Netapp Inc	Common Stock	21,472	28,964
	Newfield Expl Co	Common Stock	10,021	10,456
	Newmont Mining Corp	Common Stock	17,627	17,815
	Nike Inc	Common Stock	17,161	18,024
	Norfolk Southern Corp	Common Stock	16,164	18,092
	Occidental Petroleum Corporation	Common Stock	12,224	19,326
	Omnicom Group Inc	Common Stock	17,767	20,335
	Oracle Corporation	Common Stock	46,233	68,046
	O'Reilly Automotive Inc	Common Stock	9,688	12,386
	Oshkosh Corporation	Common Stock	20,702	20,439
	P N C Financial Services Group Inc	Common Stock	8,147	12,448

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2010

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Paccar Inc	Common Stock	12,070	15,769
	Parker Hannifin Corp	Common Stock	18,054	23,646
	Pepsico Inc	Common Stock	35,874	38,479
	Petsmart Inc	Common Stock	18,820	19,313
	Pfizer Inc	Common Stock	24,814	25,302
	Philip Morris Intl	Common Stock	11,063	14,340
	Praxair Inc	Common Stock	19,990	22,722
	Pride International Inc	Common Stock	12,499	17,820
	Public Storage Inc	Common Stock	7,380	7,607
	Q Logic Corp	Common Stock	17,528	15,539
	Qualcomm Inc	Common Stock	35,014	37,464
	Ross Stores Inc	Common Stock	33,613	48,639
	St. Jude Med Inc	Common Stock	12,379	13,253
	Sandisk Corp	Common Stock	12,915	17,800
	Shaw Group Inc	Common Stock	7,893	7,531
	Skyworks Solutions Inc	Common Stock	18,927	22,074
	Starbucks Corp	Common Stock	23,712	29,013
	Starwood Hotels & Resorts	Common Stock	7,989	9,725
	State Str Corp	Common Stock	25,361	25,487
	Suntrust Bks Inc	Common Stock	4,471	5,017
	Target Corporation	Common Stock	41,888	52,193
	Texas Instruments Inc	Common Stock	25,187	33,508
	Tiffany & Co New	Common Stock	9,644	14,011
	Travelers Cos Inc	Common Stock	7,742	10,028
	Union Pacific Corp	Common Stock	31,749	39,751
	United Health Group Incorporated	Common Stock	45,636	51,240
	United Parcel Service Inc Cl B	Common Stock	23,149	27,508
	United Technologies Corp	Common Stock	37,565	49,908
	Viacom Inc Class B	Common Stock	7,960	12,675
	Visa Inc Class A Shrs	Common Stock	8,028	7,742
	Wal Mart Stores Inc	Common Stock	26,805	26,695
	Walter Energy Inc	Common Stock	11,567	21,094
	Wells Fargo & Co	Common Stock	18,016	20,763
	Western Digital Corp	Common Stock	25,891	29,357
	Wyndham Worldwide Corp	Common Stock	9,261	9,887
	Xilinx Inc	Common Stock	9,605	11,012
	Ace Ltd	Common Stock	11,095	13,384
	Advantest Corp A D R	Common Stock	16,630	15,221

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2010

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Akzo Nobel Nv Sponsored Adr	Common Stock	15,131	17,707
	Anglo American Plc A D R	Common Stock	12,607	18,016
	Anheuser Busch Inbev Nv A D R	Common Stock	8,763	9,705
	Arcelormittal Ny Registered	Common Stock	4,450	4,576
	Arch Cap Group Ltd	Common Stock	8,716	10,126
	Asml Holding Nv Ny Reg Shs	Common Stock	4,445	5,943
	AXA A D R	Common Stock	11,997	7,742
	Banco Santander Cent Hispano A D R	Common Stock	11,333	10,661
	Barclays Plc ADR	Common Stock	8,170	7,517
	BASFAGADR	Common Stock	3,486	5,997
	Bce Inc	Common Stock	6,149	7,092
	BG Group PLCADR	Common Stock	9,430	11,730
	BHP Billiton Limited	Common Stock	8,953	12,637
	BNP Paribas SA ADR	Common Stock	13,816	12,780
	BP Plc Spons A D R	Common Stock	28,375	24,514
	Bridgeston Corp A D R	Common Stock	9,247	8,908
	Candian Natural Resources Ltd.	Common Stock	11,470	15,547
	China Mobile Limited A D R	Common Stock	8,745	8,187
	Commercial Intl Bank A D R	Common Stock	5,119	5,206
	Core Laboratories N V	Common Stock	7,908	10,063
	Cpfl Energia SA ADR	Common Stock	14,694	17,282
	Daimler A G	Common Stock	11,270	12,164
	Dbs Group Hldgs Ltd.	Common Stock	11,939	14,830
	Denso Corporation ADR	Common Stock	11,086	17,150
	Diageo Plc Sponsored Adr New	Common Stock	17,696	18,508
	Ensco Plc Adr	Common Stock	16,120	12,117
	Experian Group Ltd ADR	Common Stock	9,307	15,960
	Glaxo Smithkline P L C A D R	Common Stock	15,987	16,276
	Gold Fields Ltd Spisd ADR	Common Stock	10,170	14,776
	Honda Motor Co Ltd A D R	Common Stock	13,944	16,314
	Hsbc Holdings Plc Spons ADR	Common Stock	16,645	17,354
	Kao Corp A D R	Common Stock	8,273	8,605
	Kirin Brewery Co A D R	Common Stock	6,237	6,200
	Koc Holding As Unspn A D R	Common Stock	6,607	6,724
	Lonza Group Ag Unspn A D R	Common Stock	11,097	8,687
	Luxottica Group S P A Sponsored Adr	Common Stock	6,961	9,492
	Makita Corp ADR	Common Stock	5,216	7,581
	Marvell Technology Group Ltd	Common Stock	8,306	7,235

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2010

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Mitsubishi Corp A D R	Common Stock	9,236	9,639
	Muenchener Rueck Unspn A D R	Common Stock	13,651	13,977
	Murata Manufactur Unspn A D R	Common Stock	13,091	16,868
	Nestle Sa Sponsored A D R	Common Stock	14,316	16,764
	Noble Corp	Common Stock	14,202	14,022
	Novartis AG ADR	Common Stock	40,337	44,271
	Nsk Ltd. A D R	Common Stock	6,540	8,920
	Petroleo Brasileiro SA A D R	Common Stock	6,514	6,811
	Publicis Group ADR	Common Stock	12,022	17,672
	Rexam P L C A D R	Common Stock	3,251	3,226
	Royal Dutch Shell Plc ADR	Common Stock	21,424	24,709
	Seagate Technology	Common Stock	19,677	17,450
	Shin Etsu Chem Unspn A D R	Common Stock	8,217	7,612
	Siemens AG ADR	Common Stock	9,610	12,425
	Sumitomo Metal Ind A D R	Common Stock	7,411	5,942
	Swisscom A G A D R	Common Stock	8,440	9,911
	Telefonica Sa Spon A D R	Common Stock	6,987	6,500
	Telstra Corp Ltd ADR	Common Stock	9,347	9,758
	Teva Pharmaceutical Inds Ltd ADR	Common Stock	29,894	32,686
	Thk Co Ltd	Common Stock	6,590	8,835
	Tokyo Gas Co. Ltd. Unspn ADR	Common Stock	11,345	11,319
	Toyoto Mtr Corp A D R	Common Stock	10,404	11,795
	Transocean Ltd	Common Stock	15,585	16,335
	Tyco Electronics Ltd.	Common Stock	16,922	24,001
	Unilever NV ADR	Common Stock	16,023	17,270
	Vodafone Group Plc A D R	Common Stock	30,499	35,958
	Wesfarmers Ltd A D R	Common Stock	14,144	16,139
	Wheelock & Co Limited A D R	Common Stock	8,396	8,698
	Willis Group Holdings Plc	Common Stock	6,080	6,753
	Wpp Plcsponsored A D R	Common Stock	6,763	6,817
	Yue Yuen Indl Hldgs Ltd. A D R	Common Stock	11,657	13,811
		Total Common Stock	3,813,070	4,439,039
	General Motors Cv Pfd	Preferred Stock	11,839	12,770
		Total Preferred Stock	11,839	12,770

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2010

Schedule H – Form 5500
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Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	FFCB Deb	US Government Bonds	65,161	67,818
	FHLB Deb	US Government Bonds	41,306	44,732
	FHLMC Mltcl Mtg	US Government Bonds	16,946	16,770
	FHLMC MTN	US Government Bonds	110,725	110,597
	FNMA MTN	US Government Bonds	148,280	154,729
	US Treasury I P	US Government Bonds	40,967	41,072
	US Treasury Nt	US Government Bonds	866,402	864,316
		Total US Government Bonds	1,289,788	1,300,036
			<u>\$ 5,823,505</u>	<u>\$ 6,478,054</u>

* Party-in-Interest

NOTE: The above data is based upon information that has been certified as complete and accurate by U.S. Bank, N.A.

The accompanying notes are an integral part of these financial statements

CHILDREN'S HOME OF CINCINNATI

EIN/PN: 31-0536969/001

PLAN YEAR: JANUARY 1, 2010 TO DECEMBER 31, 2010

SCHEDULE SB, LINE 22 – Weighted Average Retirement Age

This age is derived by applying, for an employee with the characteristics of an average new entrant to the plan, the following formula, modified so that the “½” is not used for t = FRA-ERA.

$$\sum_{t=0}^{FRA-ERA} ({}_t p_{ERA}) * (q_{ERA+t}^r) * (ERA + t + \frac{1}{2})$$

$$\sum_{t=0}^{FRA-ERA} ({}_t p_{ERA}) * (q_{ERA+t}^r)$$

where

FRA = age by which everyone is assumed to retire
 ERA = age before which nobody is assumed to retire
 ${}_t p_{ERA}$ = probability of surviving at work to age ERA + t
 q_{ERA+t}^r = probability of retiring at age ERA + t

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	q^r	$q^{(not\ r)}$	$1-q^T$	tpx	tpx*qx*Age	tpx*qx	Weighted RA = Sum
Age	Retirement Rate	Other Decrements	Employment Rate	Cumulative Employment	Age Weighting	Cumulative Decrements	(5) / (6)
55	0.0200	0.0019	0.9781	1.0000	1.1000	0.0200	
56	0.0200	0.0021	0.9779	0.9781	1.0955	0.0196	
57	0.0200	0.0024	0.9776	0.9565	1.0904	0.0191	
58	0.0200	0.0027	0.9773	0.9351	1.0847	0.0187	
59	0.0200	0.0029	0.9771	0.9139	1.0784	0.0183	
60	0.1000	0.0033	0.8967	0.8929	5.3574	0.0893	
61	0.1000	0.0037	0.8963	0.8007	4.8843	0.0801	
62	0.8000	0.0041	0.1959	0.7177	35.5979	0.5742	
63	0.8000	0.0045	0.1955	0.1406	7.0862	0.1125	
64	0.8000	0.0049	0.1951	0.0275	1.4080	0.0220	
65	1.0000	0.0000	0.0000	0.0054	0.3510	0.0054	
					60.1338	0.9792	

Weighted Average Retirement Age:

61.41

CHILDREN'S HOME OF CINCINNATI
EIN/PN: 31-0536969/001
PLAN YEAR: JANUARY 1, 2010 TO DECEMBER 31, 2010
SCHEDULE SB, PART V – Summary of Plan Provisions

Effective Date

The following summary describes plan provisions assumed in calculating the cost of your pension plan:

1. Original Effective Date: May 1, 2006
2. Effective Date of Last Amendment: May 1, 2006
3. Plan Year: January 1 to December 31
4. Employer Fiscal Year: July 1 to June 30
5. Plan Administrator's ID Number: 31-0536969
6. Plan Number: 001
7. Plan Administrator: The Children's Home of Cincinnati, Inc.

Eligibility

All employees of a participating Employer are eligible to participate in the Plan on first of the month following the attainment of age 21 and the completion of one year of continuous employment.

Service

A year of Service is granted for each full year in which at least 1,000 hours is worked. In partial years, Service is granted in nearest months if annualized hours are at least 1,000.

Normal Retirement Date

Normal Retirement Date is the first day of the month on or after attainment of age 65.

Normal Retirement Benefit

The amount of the monthly benefit to be paid for life is based on the following:

2.6% of Average Monthly Earnings less .65% of Final Average Compensation up to Covered Compensation, all multiplied by years of Service up to 25 years.

Delayed Retirement

A participant may continue in the employment of the Employer after his Normal Retirement Date. In such event he will receive at actual retirement or death his benefit determined as of his actual retirement date.

Annual Compensation

The Participant's total wages reported on Form W-2, excluding any extraordinary pay, and including any Section 125 deferrals.

Average Monthly Earnings

The five consecutive calendar years of compensation prior to determination that produce the highest average.

CHILDREN'S HOME OF CINCINNATI

EIN/PN: 31-0536969/001

PLAN YEAR: JANUARY 1, 2010 TO DECEMBER 31, 2010

SCHEDULE SB, PART V – Summary of Plan Provisions

Final Average Compensation

The average of the three consecutive calendar years of compensation preceding termination. Compensation above the Social Security Taxable Wage Base is not included.

Accrued Benefit

The Accrued Benefit at any time prior to a participant's Normal Retirement Date shall be determined using the Average Monthly Earnings, Final Average Compensation, and Service as of the date of determination.

Early Retirement Benefits

Eligibility for early retirement is the later of age 55 and the completion of five years of Service. Payments may begin immediately, with the benefit being reduced for payment prior to the Normal Retirement Date.

Death Benefit

In the event of an active vested participant's death, it will be assumed the participant had terminated on the day prior to death and elected a joint and one-half contingent annuitant survivor benefit, commencing at the earliest possible retirement date. Payments will continue thereafter for the life of the surviving spouse.

Termination Benefits

Upon the termination of employment, a participant shall have a vested interest in his Accrued Benefit which will be payable at his Normal Retirement Date. The percentage vested shall be:

Years of Service	Vested Percent
Less than 3	0%
3 to 5	75%
5 or more	100%

In the event that the participant had met the service requirement for early retirement at the date of termination, he may elect to receive his vested interest at his early retirement age. Such benefit will be reduced as described under Early Retirement Benefits.

Optional Forms of Payment

All Optional Forms of Payment are actuarially equivalent to the normal form of annuity, a life annuity. If a married participant does not elect the normal form of annuity or does not elect one of the Optional Methods of Settlement described below, then the participant's retirement benefit shall automatically be paid under option [1] below with the spouse as the beneficiary. The options are:

1. A reduced benefit to be paid during the participant's lifetime with 50% of the reduced benefit to be continued to a beneficiary for their lifetime.
2. A reduced benefit to be paid during the participant's lifetime with 66-2/3%, 75%, or 100% of the reduced benefit to be continued to a beneficiary for their lifetime.
3. A reduced benefit to be paid for 60 or 120 months certain and thereafter for life.
4. A single lump sum payment is available in certain situations.
5. A full cash refund annuity option.

If the amount of the lump sum settlement is less than \$5,000, the benefit may be paid in the form of a lump sum.

CHILDREN'S HOME OF CINCINNATI

EIN/PN: 31-0536969/001

PLAN YEAR: JANUARY 1, 2010 TO DECEMBER 31, 2010

SCHEDULE SB, PART V – Summary of Plan Provisions

Amendment or Termination of Plan

The Employer reserves the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards, or is unable to pay benefits when due.

If the Plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the Employer shall be liable for any unfunded vested benefits to the extent required by law.

The above description is a summary only; for additional details, reference should be made to the formal plan document.

CHILDREN'S HOME OF CINCINNATI
EIN/PN: 31-0536969/001

PLAN YEAR: JANUARY 1, 2010 TO DECEMBER 31, 2010

SCHEDULE SB, LINE 24 – Change in Actuarial Assumptions

- The interest rate basis for computing lump sum liabilities was changed from the full yield curve as of October 2008 to the three-tier segment rates with a four month lookback.

CHILDREN'S HOME OF CINCINNATI
EIN/PN: 31-0536969/001

PLAN YEAR: JANUARY 1, 2010 TO DECEMBER 31, 2010

SCHEDULE SB, LINE 25 – Change in Method

- The interest rate basis for computing funding liabilities was changed from the full yield curve as of October 2008 to the three-tier segment rates with a four month lookback.

CHILDREN'S HOME OF CINCINNATI

EIN/PN: 31-0536969/001

PLAN YEAR: JANUARY 1, 2010 TO DECEMBER 31, 2010

SCHEDULE SB, PART V – Statement of Actuarial Assumptions/Methods

Prescribed Funding Assumptions and Methods

Funding interest rates

Current Year:	Segment Rates with four months lookback:	
	First Segment Rate	5.03%
	Second Segment Rate	6.73%
	Third Segment Rate	6.82%
	Effective Interest Rate	6.70%
Prior Year:	Yield Curve applicable 2 months prior to the valuation date.	
	1st Year Rate	5.45%
	5th Year Rate	8.11%
	10th Year Rate	8.81%
	20th Year Rate	8.22%
	Effective Interest Rate	7.89%

Lump Sum Payment

Current Year:	Underlying funding interest rates
Prior Year:	Underlying funding interest rates

Mortality

	Current Year	Prior Year
Annuitant	RP-2000 Healthy Annuitant Table projected to 2017	RP-2000 Healthy Annuitant Table projected to 2016
Non-annuitant	RP-2000 Employees Table projected to 2025	RP-2000 Employees Table projected to 2024

Lump Sum Mortality

Current Year:	2010 Applicable Mortality Table
Prior Year:	2009 Applicable Mortality Table

Actuarial cost method

Unit Credit Method. The Funding Target is the present value of accrued benefits and based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, reflecting the effect of expected compensation increases during the year.

CHILDREN'S HOME OF CINCINNATI

EIN/PN: 31-0536969/001

PLAN YEAR: JANUARY 1, 2010 TO DECEMBER 31, 2010

SCHEDULE SB, PART V – Statement of Actuarial Assumptions/Methods

Non-Prescribed Funding Assumptions and Methods

Salary increase assumption

Current Year:	4.00%
Prior Year:	4.00%

Social Security Taxable Wage Base Increase

Current Year:	3.5% compounded annually, CPI at 3.00%
Prior Year:	3.5% compounded annually, CPI at 3.00%

Expenses

None

Disability Rates

None

Termination Rates

Age	Termination Years of Service		
	0	1-3	4+
25	.35000	.20000	.15000
30	.35000	.20000	.15000
35	.35000	.20000	.13125
40	.35000	.20000	.11250
45	.35000	.20000	.07500
50	.35000	.20000	.05250
55	.35000	.20000	.05250
60	.35000	.20000	.05250
65	.00000	.00000	.00000

Retirement:

Age	Retirement Rate
55 - 59	2%
60 - 61	10%
62 - 64	80%
65	100%

CHILDREN'S HOME OF CINCINNATI

EIN/PN: 31-0536969/001

PLAN YEAR: JANUARY 1, 2010 TO DECEMBER 31, 2010

SCHEDULE SB, PART V – Statement of Actuarial Assumptions/Methods

Non-Prescribed Funding Assumptions and Methods (continued)

Frequency of optional payment forms

100% assumed to elect a life only annuity of Post 2004 benefit at retirement.

100% assumed to elect a lump sum payment of Pre 2004 benefit at retirement.

100% assumed to elect a life only annuity deferred to 65 at termination.

100% assumed to elect a lump sum payment at death.

Marital percentage

80% of participants are assumed to be married at death. Husbands are assumed to be 3 years older than their wives.

Maximum Benefit:

\$195,000 per year at Social Security Normal Retirement Age.

Salary Limitations:

\$245,000 in current and future years.

Employees Included in the Calculations

All active employees who have met the plan's eligibility requirements as of the valuation date are included in the calculations. Former employers or their survivors who are entitled to an immediate or deferred benefit under the provisions of the plan are also included.

Asset Valuation Method

For minimum required and maximum contribution purposes:

The Valuation Assets are determined using a method that spreads asset gains/(losses) over 2 years. The gain/(loss) for each period is determined as the actual return during the period less the expected return based on an assumed earnings rate chosen by the actuary but required by PPA to be not greater than the applicable third segment rate. The resulting value is constrained to be within a corridor of 90% to 110% of market value. The discounted value of accrued contributions, if any, is included in the Valuation Assets.

The expected return on plan assets is 8.00% per annum, limited by PPA to the applicable Third Segment Rate as follows:

2009 measurement period:	6.69%
2008 measurement period:	6.43%

CHILDREN'S HOME OF CINCINNATI

EIN/PN: 31-0536969/001

PLAN YEAR: JANUARY 1, 2010 TO DECEMBER 31, 2010

SCHEDULE SB, LINE 26 – Schedule of Active Participant Data

Age	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
15-19	0	0	0	0	0	0	0	0	0	0
20-24	2	0	0	0	0	0	0	0	0	2
25-29	24	5	0	0	0	0	0	0	0	29
30-34	18	9	1	0	0	0	0	0	0	28
35-39	14	12	4	0	0	0	0	0	0	30
40-44	8	6	3	4	0	0	0	0	0	21
45-49	12	10	2	1	0	0	0	0	0	25
50-54	6	9	2	1	0	0	0	0	0	18
55-59	7	6	2	0	2	2	0	2	0	21
60-64	3	3	1	0	1	2	0	0	0	10
65-69	0	0	0	0	1	0	0	0	0	1
70+	0	0	0	0	0	0	0	0	0	0
TOTAL	94	60	15	6	4	4	0	2	0	185

CHILDREN'S HOME OF CINCINNATI

EIN/PN: 31-0536969/001

PLAN YEAR: JANUARY 1, 2010 TO DECEMBER 31, 2010

SCHEDULE SB, LINE 32 – Schedule of Amortization Bases

<u>Type of Base</u>	<u>Present Value of any remaining installments</u>	<u>Valuation Date the base was established</u>	<u>Number of years remaining in the amortization period</u>	<u>Amortization installment</u>
1. Shortfall	982,265	1/1/2010	7	165,307

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) December 31, 2010

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
*	First American Prime Obligation Fund	Interest-bearing cash	\$ 156,509	\$ 156,509
			156,509	156,509
	Amgen Inc	Corporate Bonds	\$ 9,963	\$ 9,528
	Banc Amer Coml Mtg	Corporate Bonds	25,805	25,755
	Bank of America	Corporate Bonds	18,721	20,435
	Bb&t Corporation	Corporate Bonds	15,927	16,503
	Berkshire Hathaway	Corporate Bonds	14,988	15,478
	Chevron Corp	Corporate Bonds	15,068	16,013
	CNH Equipment Trust	Corporate Bonds	30,599	30,674
	Chrysler Financial	Corporate Bonds	22,602	22,439
	Cisco Systems, Inc.	Corporate Bonds	20,245	21,795
	Citigroup, Inc.	Corporate Bonds	15,428	15,031
	Cs First Boston	Corporate Bonds	37,053	37,207
	General Electric Cap	Corporate Bonds	20,528	21,390
	Gmac LLC	Corporate Bonds	20,060	20,571
	Goldman Sachs Group	Corporate Bonds	14,894	15,524
	IBM Corp	Corporate Bonds	16,249	16,104
	John Deere Capital	Corporate Bonds	20,427	21,807
	JP Morgan Chase & Co	Corporate Bonds	30,590	32,699
	Lb Ubs Coml Mtg	Corporate Bonds	15,952	15,842
	Medtronic Inc	Corporate Bonds	14,999	15,393
	Morgan Stanley	Corporate Bonds	15,901	15,984
	Pepsico Inc	Corporate Bonds	24,990	26,227
	Public Service Co	Corporate Bonds	9,946	10,906
	SBC Communications	Corporate Bonds	15,477	16,161
	Simon Property Group LP	Corporate Bonds	15,922	15,684
	Sovereign Bank	Corporate Bonds	15,368	15,341
	State Street Corp	Corporate Bonds	19,981	21,398
	Wal Mart Stores Inc.	Corporate Bonds	15,634	16,957
	Wells Fargo Co	Corporate Bonds	8,996	11,072
	Bank Nova Scotia	Corporate Bonds	20,017	19,510
	Shell Intl Fin	Corporate Bonds	9,972	10,273
		Total Corporate Bonds	552,300	569,701

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2010

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	3M Co	Common Stock	23,052	28,048
	Abbott Labs	Common Stock	10,896	10,301
	Abercrombie & Fitch Co Cl A	Common Stock	12,383	20,171
	Aflac, Inc.	Common Stock	31,833	32,278
	Air Products Chemicals, Inc.	Common Stock	11,216	12,278
	Allergan Inc.	Common Stock	6,126	8,927
	Allstate Corp	Common Stock	19,476	17,056
	Altera Corp	Common Stock	14,491	20,708
	Altria Group, Inc.	Common Stock	6,374	8,002
	Amazon Com Inc	Common Stock	7,573	11,160
	American Express Co	Common Stock	38,817	42,319
	Americansourcebergen Corp	Common Stock	23,865	29,855
	Ameriprise Financial Inc	Common Stock	23,391	29,581
	Amgen, Inc.	Common Stock	24,541	24,870
	Annaly Cap Mgmt Inc	Common Stock	16,480	17,830
	Apple, Inc.	Common Stock	24,297	59,996
	AT&T, Inc.	Common Stock	37,838	36,843
	Autozone, Inc.	Common Stock	8,761	19,899
	Avnet Inc.	Common Stock	6,244	7,597
	Ball Corp	Common Stock	10,791	12,930
	Bank of America Corp	Common Stock	37,923	28,348
	Bank of New York Mellon Corp	Common Stock	8,621	9,966
	Boeing Co.	Common Stock	6,726	8,158
	Borg Warner Inc	Common Stock	8,912	9,769
	Bristol-Myers Squibb Co	Common Stock	14,362	13,664
	Broadcom Corp Class A	Common Stock	20,321	30,137
	Cardinal Health Inc	Common Stock	19,356	19,883
	Caterpillar, Inc.	Common Stock	27,565	40,555
	Celanese Corp Ser A	Common Stock	6,224	10,622
	Celgene Corp	Common Stock	7,964	8,280
	Cheesecake Factory Inc	Common Stock	18,284	21,125
	Chevron Corporation	Common Stock	57,795	57,670
	Chimera Investment Corp	Common Stock	8,951	9,083
	Chipotle Mexican Grill Cl A	Common Stock	3,969	6,592
	Cigna Corp	Common Stock	4,203	6,782
	Cisco Systems, Inc.	Common Stock	59,581	56,138
	Cliffs Natural Resources Inc	Common Stock	10,119	15,602
	Coach, Inc.	Common Stock	21,029	38,275

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2010

Schedule H – Form 5500
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Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Coca Cola Company	Common Stock	21,789	28,939
	Conocophillips	Common Stock	58,427	54,071
	Corning Inc	Common Stock	11,152	12,655
	CSX Corp	Common Stock	10,824	12,922
	Cummins Inc	Common Stock	20,779	33,663
	Danaher Corp	Common Stock	13,594	16,981
	Darden Restaurants Inc	Common Stock	18,574	18,112
	Deere & Co	Common Stock	16,506	22,673
	Dell, Inc.	Common Stock	17,772	16,585
	Dolby Laboratories Inc. Class A	Common Stock	5,441	9,271
	Dollar Tree Inc.	Common Stock	20,256	35,779
	Dominion Resources, Inc.	Common Stock	28,224	26,486
	Donnelley R R & Sons Co	Common Stock	14,180	13,976
	Dover Corp	Common Stock	8,326	9,644
	Dow Chem Co	Common Stock	7,563	12,632
	E M C Corporation	Common Stock	17,041	28,442
	Eastman Chemical Co	Common Stock	9,552	13,032
	Eaton Corp	Common Stock	37,917	55,526
	Emerson Electric Co	Common Stock	29,005	34,588
	Energizer Holdings Inc	Common Stock	7,390	8,384
	Express Scripts Inc	Common Stock	21,850	23,404
	Exxon Mobil Corp	Common Stock	53,716	60,324
	Family Dollar Stores	Common Stock	18,145	18,790
	First Horizon National Corp	Common Stock	5,139	5,065
	Fiserv Inc.	Common Stock	7,142	10,189
	FMC Technologies Inc	Common Stock	10,842	16,448
	Ford Motor Co	Common Stock	7,658	11,669
	Gap Inc	Common Stock	17,896	21,808
	General Electric Co	Common Stock	11,303	11,889
	General Mills Inc	Common Stock	8,102	8,292
	Genuine Parts Co	Common Stock	9,445	11,243
	Gilead Sciences Inc	Common Stock	28,716	25,151
	Goldman Sachs Group Inc.	Common Stock	11,863	13,453
	Google, Inc Cl A	Common Stock	60,802	67,119
	Grainger W W Inc	Common Stock	16,183	20,026
	Hartford Financial Services Group, Inc.	Common Stock	13,900	13,113
	Helmerich Payne Inc	Common Stock	18,561	19,877
	The Hershey Company	Common Stock	13,143	12,966

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2010

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Hewlett Packard Co.	Common Stock	52,814	50,562
	Home Depot, Inc.	Common Stock	8,949	9,642
	Honeywell International, Inc.	Common Stock	8,333	9,250
	Illinois Tool Wks Inc.	Common Stock	19,007	22,321
	Informatica Corp	Common Stock	8,776	11,668
	Intel Corp	Common Stock	61,137	68,852
	International Business Machines Corp	Common Stock	76,361	97,889
	International Paper Co	Common Stock	16,958	19,068
	JP Morgan Chase & Co	Common Stock	27,320	32,451
	Johnson & Johnson	Common Stock	32,599	31,667
	Joy Global Inc	Common Stock	20,732	35,047
	Laboratory Crp of America Hldgs	Common Stock	8,548	11,078
	Lexmark International Inc	Common Stock	16,981	16,017
	Lincoln National Corp. Ind	Common Stock	11,015	12,375
	Marathon Oil Corporation	Common Stock	21,013	16,256
	Marshall Ilsley Corp New	Common Stock	4,671	5,432
	Mastercard Inc	Common Stock	2,247	2,241
	McDonalds Corp	Common Stock	39,420	49,510
	McKesson Corporation	Common Stock	15,768	20,481
	Medco Health Solutions Inc	Common Stock	7,432	9,803
	Merck & Co. Inc. New	Common Stock	41,406	42,635
	Metlife Inc	Common Stock	37,553	38,707
	Microsoft Corp	Common Stock	77,933	86,019
	Micron Technology Inc	Common Stock	7,541	7,820
	Morgan Stanley Group Inc.	Common Stock	19,331	18,911
	NYSE Euronext	Common Stock	18,940	17,778
	National Oilwell Varco Inc	Common Stock	7,786	11,433
	Netapp Inc	Common Stock	21,472	28,964
	Newfield Expl Co	Common Stock	10,021	10,456
	Newmont Mining Corp	Common Stock	17,627	17,815
	Nike Inc	Common Stock	17,161	18,024
	Norfolk Southern Corp	Common Stock	16,164	18,092
	Occidental Petroleum Corporation	Common Stock	12,224	19,326
	Omnicom Group Inc	Common Stock	17,767	20,335
	Oracle Corporation	Common Stock	46,233	68,046
	O'Reilly Automotive Inc	Common Stock	9,688	12,386
	Oshkosh Corporation	Common Stock	20,702	20,439
	P N C Financial Services Group Inc	Common Stock	8,147	12,448

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2010

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Paccar Inc	Common Stock	12,070	15,769
	Parker Hannifin Corp	Common Stock	18,054	23,646
	Pepsico Inc	Common Stock	35,874	38,479
	Petsmart Inc	Common Stock	18,820	19,313
	Pfizer Inc	Common Stock	24,814	25,302
	Philip Morris Intl	Common Stock	11,063	14,340
	Praxair Inc	Common Stock	19,990	22,722
	Pride International Inc	Common Stock	12,499	17,820
	Public Storage Inc	Common Stock	7,380	7,607
	Q Logic Corp	Common Stock	17,528	15,539
	Qualcomm Inc	Common Stock	35,014	37,464
	Ross Stores Inc	Common Stock	33,613	48,639
	St. Jude Med Inc	Common Stock	12,379	13,253
	Sandisk Corp	Common Stock	12,915	17,800
	Shaw Group Inc	Common Stock	7,893	7,531
	Skyworks Solutions Inc	Common Stock	18,927	22,074
	Starbucks Corp	Common Stock	23,712	29,013
	Starwood Hotels & Resorts	Common Stock	7,989	9,725
	State Str Corp	Common Stock	25,361	25,487
	Suntrust Bks Inc	Common Stock	4,471	5,017
	Target Corporation	Common Stock	41,888	52,193
	Texas Instruments Inc	Common Stock	25,187	33,508
	Tiffany & Co New	Common Stock	9,644	14,011
	Travelers Cos Inc	Common Stock	7,742	10,028
	Union Pacific Corp	Common Stock	31,749	39,751
	United Health Group Incorporated	Common Stock	45,636	51,240
	United Parcel Service Inc Cl B	Common Stock	23,149	27,508
	United Technologies Corp	Common Stock	37,565	49,908
	Viacom Inc Class B	Common Stock	7,960	12,675
	Visa Inc Class A Shrs	Common Stock	8,028	7,742
	Wal Mart Stores Inc	Common Stock	26,805	26,695
	Walter Energy Inc	Common Stock	11,567	21,094
	Wells Fargo & Co	Common Stock	18,016	20,763
	Western Digital Corp	Common Stock	25,891	29,357
	Wyndham Worldwide Corp	Common Stock	9,261	9,887
	Xilinx Inc	Common Stock	9,605	11,012
	Ace Ltd	Common Stock	11,095	13,384
	Advantest Corp A D R	Common Stock	16,630	15,221

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2010

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Akzo Nobel Nv Sponsored Adr	Common Stock	15,131	17,707
	Anglo American Plc A D R	Common Stock	12,607	18,016
	Anheuser Busch Inbev Nv A D R	Common Stock	8,763	9,705
	Arcelormittal Ny Registered	Common Stock	4,450	4,576
	Arch Cap Group Ltd	Common Stock	8,716	10,126
	Asml Holding Nv Ny Reg Shs	Common Stock	4,445	5,943
	AXA A D R	Common Stock	11,997	7,742
	Banco Santander Cent Hispano A D R	Common Stock	11,333	10,661
	Barclays Plc ADR	Common Stock	8,170	7,517
	BASFAGADR	Common Stock	3,486	5,997
	Bce Inc	Common Stock	6,149	7,092
	BG Group PLCADR	Common Stock	9,430	11,730
	BHP Billiton Limited	Common Stock	8,953	12,637
	BNP Paribas SA ADR	Common Stock	13,816	12,780
	BP Plc Spons A D R	Common Stock	28,375	24,514
	Bridgeston Corp A D R	Common Stock	9,247	8,908
	Candian Natural Resources Ltd.	Common Stock	11,470	15,547
	China Mobile Limited A D R	Common Stock	8,745	8,187
	Commercial Intl Bank A D R	Common Stock	5,119	5,206
	Core Laboratories N V	Common Stock	7,908	10,063
	Cpfl Energia SA ADR	Common Stock	14,694	17,282
	Daimler A G	Common Stock	11,270	12,164
	Dbs Group Hldgs Ltd.	Common Stock	11,939	14,830
	Denso Corporation ADR	Common Stock	11,086	17,150
	Diageo Plc Sponsored Adr New	Common Stock	17,696	18,508
	Ensco Plc Adr	Common Stock	16,120	12,117
	Experian Group Ltd ADR	Common Stock	9,307	15,960
	Glaxo Smithkline P L C A D R	Common Stock	15,987	16,276
	Gold Fields Ltd Spds ADR	Common Stock	10,170	14,776
	Honda Motor Co Ltd A D R	Common Stock	13,944	16,314
	Hsbc Holdings Plc Spons ADR	Common Stock	16,645	17,354
	Kao Corp A D R	Common Stock	8,273	8,605
	Kirin Brewery Co A D R	Common Stock	6,237	6,200
	Koc Holding As Unspn A D R	Common Stock	6,607	6,724
	Lonza Group Ag Unspn A D R	Common Stock	11,097	8,687
	Luxottica Group S P A Sponsored Adr	Common Stock	6,961	9,492
	Makita Corp ADR	Common Stock	5,216	7,581
	Marvell Technology Group Ltd	Common Stock	8,306	7,235

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2010

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Mitsubishi Corp A D R	Common Stock	9,236	9,639
	Muenchener Rueck Unspn A D R	Common Stock	13,651	13,977
	Murata Manufactur Unspn A D R	Common Stock	13,091	16,868
	Nestle Sa Sponsored A D R	Common Stock	14,316	16,764
	Noble Corp	Common Stock	14,202	14,022
	Novartis AG ADR	Common Stock	40,337	44,271
	Nsk Ltd. A D R	Common Stock	6,540	8,920
	Petroleo Brasileiro SA A D R	Common Stock	6,514	6,811
	Publicis Group ADR	Common Stock	12,022	17,672
	Rexam P L C A D R	Common Stock	3,251	3,226
	Royal Dutch Shell Plc ADR	Common Stock	21,424	24,709
	Seagate Technology	Common Stock	19,677	17,450
	Shin Etsu Chem Unspn A D R	Common Stock	8,217	7,612
	Siemens AG ADR	Common Stock	9,610	12,425
	Sumitomo Metal Ind A D R	Common Stock	7,411	5,942
	Swisscom A G A D R	Common Stock	8,440	9,911
	Telefonica Sa Spon A D R	Common Stock	6,987	6,500
	Telstra Corp Ltd ADR	Common Stock	9,347	9,758
	Teva Pharmaceutical Inds Ltd ADR	Common Stock	29,894	32,686
	Thk Co Ltd	Common Stock	6,590	8,835
	Tokyo Gas Co. Ltd. Unspn ADR	Common Stock	11,345	11,319
	Toyoto Mtr Corp A D R	Common Stock	10,404	11,795
	Transocean Ltd	Common Stock	15,585	16,335
	Tyco Electronics Ltd.	Common Stock	16,922	24,001
	Unilever NV ADR	Common Stock	16,023	17,270
	Vodafone Group Plc A D R	Common Stock	30,499	35,958
	Wesfarmers Ltd A D R	Common Stock	14,144	16,139
	Wheelock & Co Limited A D R	Common Stock	8,396	8,698
	Willis Group Holdings Plc	Common Stock	6,080	6,753
	Wpp Plcsponsored A D R	Common Stock	6,763	6,817
	Yue Yuen Indl Hldgs Ltd. A D R	Common Stock	11,657	13,811
		Total Common Stock	3,813,070	4,439,039
	General Motors Cv Pfd	Preferred Stock	11,839	12,770
		Total Preferred Stock	11,839	12,770

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2010

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	FFCB Deb	US Government Bonds	65,161	67,818
	FHLB Deb	US Government Bonds	41,306	44,732
	FHLMC Mltcl Mtg	US Government Bonds	16,946	16,770
	FHLMC MTN	US Government Bonds	110,725	110,597
	FNMA MTN	US Government Bonds	148,280	154,729
	US Treasury I P	US Government Bonds	40,967	41,072
	US Treasury Nt	US Government Bonds	866,402	864,316
		Total US Government Bonds	1,289,788	1,300,036
			<u>\$ 5,823,505</u>	<u>\$ 6,478,054</u>

* Party-in-Interest

NOTE: The above data is based upon information that has been certified as complete and accurate by U.S. Bank, N.A.

The accompanying notes are an integral part of these financial statements

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2010**This Form is Open to Public
Inspection**

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

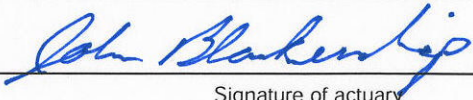
A Name of plan The Childrens Home Pension Plan		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF The Childrens Home of Cincinnati		D Employer Identification Number (EIN) 31-0536969
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2010</u>			
2 Assets:			
a Market value.....		2a	5,390,016
b Actuarial value.....		2b	5,620,330
3 Funding target/participant count breakdown		(1) Number of participants (2) Funding Target	
a For retired participants and beneficiaries receiving payment.....		3a	10 491,749
b For terminated vested participants.....		3b	112 1,675,323
c For active participants:			
(1) Non-vested benefits.....		3c(1)	334,282
(2) Vested benefits.....		3c(2)	4,251,848
(3) Total active.....		3c(3)	185 4,586,130
d Total.....		3d	307 6,753,202
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions.....		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor.....		4b	
5 Effective interest rate.....		5	6.70 %
6 Target normal cost.....		6	446,192

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>10/13/2011</u>
John Blankenship Type or print name of actuary		Date 11-04180
Buck Consultants, LLC Firm name		Most recent enrollment number (513) 852-1676
720 East Pete Rose Way, Suite 300 Cincinnati OH 45202 Address of the firm		Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2010
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	102,347	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	102,347	0
10	Interest on item 9 using prior year's actual return of <u>16.78</u> %	17,174	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>7.89</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	119,521	0

Part III Funding percentages			
14	Funding target attainment percentage	14	81.45 %
15	Adjusted funding target attainment percentage	15	81.45 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	98.89 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/14/2010	55,930				
04/14/2010	139,374				
06/23/2010	312,366				
03/25/2011	442,928				
			Totals ▶	18(b)	950,598
				18(c)	0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	904,598

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	446,192
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	982,265	165,307
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	611,499
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	611,499
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	904,598
38 Interest-adjusted excess contributions for current year (see instructions)	38	293,099
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0