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| <div>Form 5500</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security<br/>Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Annual Return/Report of Employee Benefit Plan</div> <div>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), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div> | <div>OMB Nos. 1210-0110<br/>1210-0089</div> <div>2011</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                            |                                                                                                                                                                                                                                                                                                                   |
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| Part I                                                                                     | Annual Report Identification Information                                                                                                                                                                                                                                                                          |
| For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011 |                                                                                                                                                                                                                                                                                                                   |
| A                                                                                          | This return/report is for: <div><div><input type="checkbox"/> a multiemployer plan;</div><div><input checked="" type="checkbox"/> a single-employer plan;</div><div><input type="checkbox"/> a multiple-employer plan; or</div><div><input type="checkbox"/> a DFE (specify) ____</div></div>                     |
| B                                                                                          | This return/report is: <div><div><input type="checkbox"/> the first return/report;</div><div><input type="checkbox"/> the final return/report;</div><div><input type="checkbox"/> an amended return/report;</div><div><input type="checkbox"/> a short plan year return/report (less than 12 months).</div></div> |
| C                                                                                          | If the plan is a collectively-bargained plan, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                         |
| D                                                                                          | Check box if filing under: <div><div><input type="checkbox"/> Form 5558;</div><div><input type="checkbox"/> automatic extension;</div><div><input type="checkbox"/> the DFVC program;</div><div><input type="checkbox"/> special extension (enter description)</div></div>                                        |

|         |                                                                                                                                                                                                  |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part II | Basic Plan Information—enter all requested information                                                                                                                                           |
| 1a      | Name of plan<br>THE CHILDRENS HOME PENSION PLAN                                                                                                                                                  |
| 1b      | Three-digit plan number (PN) ▶ 001                                                                                                                                                               |
| 1c      | Effective date of plan<br>05/01/2006                                                                                                                                                             |
| 2a      | Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)<br><br>THE CHILDRENS HOME OF CINCINNATI<br><br>5050 MADISON ROAD<br>CINCINNATI, OH 45227 |
| 2b      | Employer Identification Number (EIN)<br>31-0536969                                                                                                                                               |
| 2c      | Sponsor's telephone number<br>513-272-2800                                                                                                                                                       |
| 2d      | Business code (see instructions)<br>624100                                                                                                                                                       |

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

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

|           |                                                   |            |                                                              |
|-----------|---------------------------------------------------|------------|--------------------------------------------------------------|
| SIGN HERE | Filed with authorized/valid electronic signature. | 07/30/2012 | ROBERT KERR                                                  |
|           | 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                      |

|                                                                                                                                                                              |                                                                                                               |
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| <b>3a</b> Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>THE CHILDRENS HOME OF CINCINNATI<br><br>5050 MADISON ROAD<br>CINCINNATI, OH 45227 | <b>3b</b> Administrator's EIN<br>31-0536969<br><br><b>3c</b> Administrator's telephone number<br>513-272-2800 |
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|                                                                                                                                                                                                                       |                                   |
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| <b>4</b> 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:<br><br><b>a</b> Sponsor's name | <b>4b</b> EIN<br><br><b>4c</b> PN |
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|                                                                         |          |     |
|-------------------------------------------------------------------------|----------|-----|
| <b>5</b> Total number of participants at the beginning of the plan year | <b>5</b> | 319 |
|-------------------------------------------------------------------------|----------|-----|

|                                                                                                                                                        |           |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). |           |     |
| <b>a</b> Active participants.....                                                                                                                      | <b>6a</b> | 206 |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                     | <b>6b</b> | 14  |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                      | <b>6c</b> | 127 |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                               | <b>6d</b> | 347 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                              | <b>6e</b> | 0   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                | <b>6f</b> | 347 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....         | <b>6g</b> |     |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....             | <b>6h</b> | 13  |

|                                                                                                                                      |          |  |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|--|
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) ..... | <b>7</b> |  |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|--|

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan 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:

|                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

**a Pension Schedules**

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

**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)

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
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| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2011</b><br><br><b>This Form is Open to Public Inspection</b> |
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

▶ **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.

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

|                                                                                                                                                                                                                 |                                                             |
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| <b>Part I</b>                                                                                                                                                                                                   | <b>Basic Information</b>                                    |
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2011</u>                                                                                                                               |                                                             |
| <b>2</b> Assets:                                                                                                                                                                                                |                                                             |
| <b>a</b> Market value .....                                                                                                                                                                                     | <b>2a</b> <u>6933924</u>                                    |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  | <b>2b</b> <u>6614270</u>                                    |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                                            |                                                             |
|                                                                                                                                                                                                                 | <b>(1) Number of participants</b> <b>(2) Funding Target</b> |
| <b>a</b> For retired participants and beneficiaries receiving payment .....                                                                                                                                     | <b>3a</b> <u>10</u> <u>501172</u>                           |
| <b>b</b> For terminated vested participants .....                                                                                                                                                               | <b>3b</b> <u>124</u> <u>2194984</u>                         |
| <b>c</b> For active participants:                                                                                                                                                                               |                                                             |
| <b>(1)</b> Non-vested benefits .....                                                                                                                                                                            | <b>3c(1)</b> <u>289645</u>                                  |
| <b>(2)</b> Vested benefits .....                                                                                                                                                                                | <b>3c(2)</b> <u>5115126</u>                                 |
| <b>(3)</b> Total active .....                                                                                                                                                                                   | <b>3c(3)</b> <u>185</u> <u>5404771</u>                      |
| <b>d</b> Total .....                                                                                                                                                                                            | <b>3d</b> <u>319</u> <u>8100927</u>                         |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) .....                                                                                                                   | <input type="checkbox"/>                                    |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                                                   |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                                                   |
| <b>5</b> Effective interest rate .....                                                                                                                                                                          | <b>5</b> <u>6.36 %</u>                                      |
| <b>6</b> Target normal cost .....                                                                                                                                                                               | <b>6</b> <u>525259</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.

|                                                                         |                               |                                        |
|-------------------------------------------------------------------------|-------------------------------|----------------------------------------|
| <b>SIGN HERE</b>                                                        |                               | <u>04/17/2012</u>                      |
| <u>JOHN BLANKENSHIP</u>                                                 | Signature of actuary          | Date                                   |
| <u>BUCK CONSULTANTS, LLC</u>                                            | Type or print name of actuary | <u>11-04180</u>                        |
| <u>720 EAST PETE ROSE WAY, SUITE 300</u><br><u>CINCINNATI, OH 45202</u> | Firm name                     | Most recent enrollment number          |
|                                                                         | Address of the firm           | <u>513-852-1676</u>                    |
|                                                                         |                               | 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) 2011**  
**v.012611**

| <b>Part II</b> |                                                                                                                          | <b>Beginning of year carryover and prefunding balances</b> |                        |
|----------------|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|------------------------|
|                |                                                                                                                          | (a) Carryover balance                                      | (b) Prefunding balance |
| <b>7</b>       | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                          | 119521                                                     | 0                      |
| <b>8</b>       | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                       | 0                                                          | 0                      |
| <b>9</b>       | Amount remaining (line 7 minus line 8) .....                                                                             | 119521                                                     | 0                      |
| <b>10</b>      | Interest on line 9 using prior year's actual return of <u>11.33</u> % .....                                              | 13542                                                      |                        |
| <b>11</b>      | Prior year's excess contributions to be added to prefunding balance:                                                     |                                                            |                        |
| <b>a</b>       | Present value of excess contributions (line 38 from prior year) .....                                                    |                                                            | 293099                 |
| <b>b</b>       | Interest on (a) using prior year's effective rate of <u>6.70</u> % except as otherwise provided (see instructions) ..... |                                                            | 19638                  |
| <b>c</b>       | Total available at beginning of current plan year to add to prefunding balance .....                                     |                                                            | 312737                 |
| <b>d</b>       | Portion of (c) to be added to prefunding balance .....                                                                   |                                                            |                        |
| <b>12</b>      | Other reductions in balances due to elections or deemed elections .....                                                  |                                                            |                        |
| <b>13</b>      | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                       | 133063                                                     | 0                      |

| <b>Part III</b> |                                                                                                                                                                  | <b>Funding percentages</b> |         |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------|
| <b>14</b>       | Funding target attainment percentage .....                                                                                                                       | <b>14</b>                  | 80.00 % |
| <b>15</b>       | Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b>                  | 80.00 % |
| <b>16</b>       | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b>                  | 83.22 % |
| <b>17</b>       | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b>                  | %       |

| <b>Part IV</b>                                                                           |                                   | <b>Contributions and liquidity shortfalls</b> |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                               |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees               | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 04/15/2011                                                                               | 152875                            |                                               |                          |                                   |                                 |
| 07/27/2011                                                                               | 243906                            |                                               |                          |                                   |                                 |
| 03/28/2012                                                                               | 866501                            |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               | <b>Totals ▶</b>          | <b>18(b)</b>                      | 1263282                         |
|                                                                                          |                                   |                                               |                          | <b>18(c)</b>                      | 0                               |

|                                                                                                                                      |                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |                                                                     |
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....                                 | <b>19a</b> 0                                                        |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                   | <b>19b</b> 0                                                        |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | <b>19c</b> 1185843                                                  |
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</b> If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....                   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> 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**

|                                                                                                                                                                                              |                       |                       |                       |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                       |                       |                       |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>3.78% | 2nd segment:<br>6.31% | 3rd segment:<br>6.57% | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                       |                       |                       | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                       |                       |                       | <b>22</b> 61                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                       |                       |                       |                                                     |

**Part VI Miscellaneous items**

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

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

|                                                                                                                                     |           |   |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                   | <b>30</b> | 0 |

**Part VIII Minimum required contribution for current year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>          | 525259             |               |
| <b>b</b> Excess assets, if applicable, but not greater than 31a .....                                                                                                                | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 1619720             | 285332             |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> 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 ..... | <b>33</b>           | 0                  |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                            | <b>34</b>           | 810591             |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 810591             |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 1185843            |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 375252             |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                   | <b>40</b>           | 0                  |               |

**Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)**

|                                                                                                                 |                                                                                                                         |  |  |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule: |                                                                                                                         |  |  |
| <b>a</b> Schedule elected .....                                                                                 | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....                                | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....                                                               | <b>42</b>                                                                                                               |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years .....                  | <b>43</b>                                                                                                               |  |  |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                |
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| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>2011</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

|                                                                                                          |                                                                    |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>THE CHILDRENS HOME PENSION PLAN</u>                                          | <b>B</b> Three-digit plan number (PN) ▶ <u>001</u>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>THE CHILDRENS HOME OF CINCINNATI</u> | <b>D</b> Employer Identification Number (EIN)<br><u>31-0536969</u> |

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

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

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

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

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

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

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

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

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

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

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

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

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

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| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 21                     | TRUSTEE                                                                                           | 11537                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

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

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

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

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

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

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

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

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

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

**Part I Service Provider Information (continued)**

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

| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(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<br>(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<br>(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 |
|--------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------|
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |

**Part III** **Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2011</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                           |
| <b>A</b> Name of plan<br><u>THE CHILDRENS HOME PENSION PLAN</u>                                                                                                                                                                                                          | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span>                                                                                                                                                                                                   | <u>001</u>                                                                                |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>THE CHILDRENS HOME OF CINCINNATI</u>                                                                                                                                                                 | <b>D</b> Employer Identification Number (EIN)<br><br><u>31-0536969</u>                                                                                                                                                                                                       |                                                                                           |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement |  | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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. |                               |  |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                 |  |                       |                 |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>                     |  | 0                     | 0               |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |  |                       |                 |
| <b>(1)</b> Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1b(1)</b>                  |  | 442928                | 866501          |
| <b>(2)</b> Participant contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1b(2)</b>                  |  |                       |                 |
| <b>(3)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1b(3)</b>                  |  | 19426                 | 15312           |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |  |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(1)</b>                  |  | 156509                | 110204          |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)</b>                  |  | 1300036               | 817492          |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |  |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b>               |  | 0                     | 0               |
| <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(B)</b>               |  | 569701                | 526495          |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |  |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b>               |  | 12770                 | 0               |
| <b>(B)</b> Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(4)(B)</b>               |  | 4439038               | 3142983         |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>                  |  |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(6)</b>                  |  |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>                  |  |                       |                 |
| <b>(8)</b> Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(8)</b>                  |  |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(9)</b>                  |  |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(10)</b>                 |  |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>                 |  |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(12)</b>                 |  |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(13)</b>                 |  |                       | 2243519         |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(14)</b>                 |  |                       |                 |
| <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(15)</b>                 |  |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 6940408               | 7722506         |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> | 0 |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |         |         |
|-----------------------------------------------------------|-----------|---------|---------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 6940408 | 7722506 |
|-----------------------------------------------------------|-----------|---------|---------|

**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: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 1263282    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 1263282   |

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

|                                                                                                      |                 |          |         |
|------------------------------------------------------------------------------------------------------|-----------------|----------|---------|
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> | 0        |         |
| <b>(B)</b> U.S. Government securities .....                                                          | <b>2b(1)(B)</b> | 37186    |         |
| <b>(C)</b> Corporate debt instruments .....                                                          | <b>2b(1)(C)</b> | 25349    |         |
| <b>(D)</b> Loans (other than to participants) .....                                                  | <b>2b(1)(D)</b> |          |         |
| <b>(E)</b> Participant loans .....                                                                   | <b>2b(1)(E)</b> |          |         |
| <b>(F)</b> Other .....                                                                               | <b>2b(1)(F)</b> |          |         |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                        | <b>2b(1)(G)</b> |          | 62535   |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                      | <b>2b(2)(A)</b> | 700      |         |
| <b>(B)</b> Common stock .....                                                                        | <b>2b(2)(B)</b> | 90854    |         |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                            | <b>2b(2)(C)</b> | 22069    |         |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....            | <b>2b(2)(D)</b> |          | 113623  |
| (3) Rents .....                                                                                      | <b>2b(3)</b>    |          | 0       |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                           | <b>2b(4)(A)</b> | 15519049 |         |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                        | <b>2b(4)(B)</b> | 15714866 |         |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....            | <b>2b(4)(C)</b> |          | -195817 |

|                                                                                                   |          | (a) Amount | (b) Total |
|---------------------------------------------------------------------------------------------------|----------|------------|-----------|
| <b>2b</b> (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....              | 2b(5)(A) | 0          |           |
| (B) Other .....                                                                                   | 2b(5)(B) | -104228    |           |
| (C) Total unrealized appreciation of assets.<br>Add lines 2b(5)(A) and (B).....                   | 2b(5)(C) |            | -104228   |
| (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<br>companies (e.g., mutual funds)..... | 2b(10)   |            | -5559     |
| <b>c</b> Other income.....                                                                        | 2c       |            | 4403      |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....           | 2d       |            | 1138239   |

**Expenses**

|                                                                                            |       |        |        |
|--------------------------------------------------------------------------------------------|-------|--------|--------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....            | 2e(1) | 344604 |        |
| (2) To insurance carriers for the provision of benefits .....                              | 2e(2) |        |        |
| (3) Other .....                                                                            | 2e(3) |        |        |
| (4) Total benefit payments. Add lines 2e(1) through (3).....                               | 2e(4) |        | 344604 |
| <b>f</b> Corrective distributions (see instructions) .....                                 | 2f    |        |        |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | 2g    |        |        |
| <b>h</b> Interest expense.....                                                             | 2h    |        |        |
| <b>i</b> Administrative expenses: (1) Professional fees .....                              | 2i(1) | 10141  |        |
| (2) Contract administrator fees .....                                                      | 2i(2) | 0      |        |
| (3) Investment advisory and management fees .....                                          | 2i(3) | 1396   |        |
| (4) Other .....                                                                            | 2i(4) | 0      |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                        | 2i(5) |        | 11537  |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |        | 356141 |

**Net Income and Reconciliation**

|                                                                |       |  |        |
|----------------------------------------------------------------|-------|--|--------|
| <b>k</b> Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 782098 |
| <b>l</b> Transfers of assets:                                  |       |  |        |
| (1) To this plan.....                                          | 2l(1) |  |        |
| (2) From this plan .....                                       | 2l(2) |  |        |

**Part III Accountant's Opinion**

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

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

(1) ☐ 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 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....                 |     | X  |        |
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)..... |     | X  |        |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                                                                                                            |     | X  |        |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....                                                                                                                  |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond?.....                                                                                                                                                                                                                                                         | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                         |     | X  |        |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                                      |     | X  |        |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                            |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                                                                                                   | X   |    |        |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....                                                                                    | X   |    |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....                                                                                                                                              |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                              |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                                                                                                     |     | X  |        |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                                                                                                        |     |    |        |
| <b>4n</b>                                                                                                                                                                                                                                                                                                       |     |    |        |

- 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) |
|--------------|-------------|
|              |             |
|              |             |
|              |             |
|              |             |
|              |             |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2011</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

|                                                                                                          |                                                                    |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>THE CHILDRENS HOME PENSION PLAN</u>                                          | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>THE CHILDRENS HOME OF CINCINNATI</u> | <b>D</b> Employer Identification Number (EIN)<br><u>31-0536969</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>31-0841368</u> |          |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                   |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> | <u>5</u> |

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

|                                                                                                                                                                                                                                                                                                                                                             |                              |                                        |                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------|-----------------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                         | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | <input type="checkbox"/> N/A            |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                                                                                                        |                              |                                        |                                         |
| <b>5</b> 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 _____<br>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule. |                              |                                        |                                         |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                              | <b>6a</b>                    |                                        |                                         |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                  | <b>6b</b>                    |                                        |                                         |
| <b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....                                                                                                                                                                                                             | <b>6c</b>                    |                                        |                                         |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                               |                              |                                        |                                         |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                          | <input type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A            |
| <b>8</b> If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....                                                                                  | <input type="checkbox"/> Yes | <input type="checkbox"/> No            | <input checked="" type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|
| <b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input checked="" type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|

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

|                                                                                                                                                                                             |                              |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.)..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                              | <input type="checkbox"/> Yes | <input type="checkbox"/> 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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

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

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

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

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

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

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

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

- 19** If the total number of participants is 1,000 or more, complete 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, 2011 and 2010  
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, 2011 and 2010, the related Statements of Changes in Net Assets Available for Benefits for the years then ended, the supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year), and the supplemental Schedule H, Line 4j – Schedule of Reportable Transactions. These financial statements and supplemental 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, 2011 and 2010, 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 supplemental schedules taken as a whole. The supplemental schedules are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedules, 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 Ltd*

Cincinnati, Ohio  
May 17, 2012

# THE CHILDREN'S HOME PENSION PLAN

## Statements of Net Assets Available for Benefits December 31, 2011 and 2010

|                                   | 2011                | 2010                |
|-----------------------------------|---------------------|---------------------|
| <b>Investments at fair value:</b> |                     |                     |
| Cash and cash equivalents         | \$ 110,204          | \$ 156,509          |
| Common stock                      | 3,142,983           | 4,439,038           |
| Preferred stock                   | -                   | 12,770              |
| U.S. Government bonds             | 817,492             | 1,300,036           |
| Mutual funds                      | 2,243,519           | -                   |
| Corporate bonds                   | 526,494             | 569,701             |
| Total investments at fair value   | 6,840,692           | 6,478,054           |
| <b>Receivables:</b>               |                     |                     |
| Employer contribution receivable  | 866,501             | 442,928             |
| Other receivables                 | 15,312              | 19,426              |
| Total receivables                 | 881,813             | 462,354             |
| Net assets available for benefits | <u>\$ 7,722,505</u> | <u>\$ 6,940,408</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, 2011 and 2010

|                                                             | <u>2011</u>                | <u>2010</u>                |
|-------------------------------------------------------------|----------------------------|----------------------------|
| <b>Additions:</b>                                           |                            |                            |
| Investment income:                                          |                            |                            |
| Net appreciation in fair value of investments               | \$ -                       | \$ 512,891                 |
| Dividend income                                             | 113,622                    | 71,025                     |
| Interest income                                             | <u>62,535</u>              | <u>65,453</u>              |
| Total investment income                                     | 176,157                    | 649,369                    |
| <b>Contributions:</b>                                       |                            |                            |
| Employer contributions                                      | <u>1,263,282</u>           | <u>950,598</u>             |
| Total additions                                             | <u>1,439,439</u>           | <u>1,599,967</u>           |
| <b>Deductions:</b>                                          |                            |                            |
| Net depreciation in fair value of investments               | 301,201                    | -                          |
| Benefits paid for retirements and terminations              | 344,604                    | 43,931                     |
| Administrative expenses                                     | <u>11,537</u>              | <u>5,763</u>               |
| Total deductions                                            | <u>657,342</u>             | <u>49,694</u>              |
| <b>Net increase</b>                                         | 782,097                    | 1,550,273                  |
| <b>Net assets available for benefits, beginning of year</b> | <u>6,940,408</u>           | <u>5,390,135</u>           |
| <b>Net assets available for benefits, end of year</b>       | <u><u>\$ 7,722,505</u></u> | <u><u>\$ 6,940,408</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 Home") 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 2011 and 2010, \$111,017 and \$82,218, respectively, of expenses were paid by the Plan Sponsor.

##### ***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 May 17, 2012, 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, 2011 and 2010 are:

|                                                            | <u>2011</u>         | <u>2010</u>         |
|------------------------------------------------------------|---------------------|---------------------|
| Vested benefits:                                           |                     |                     |
| Participants currently receiving payments                  | \$ 430,231          | \$ 438,080          |
| Other participants                                         | <u>5,918,127</u>    | <u>5,083,680</u>    |
|                                                            | 6,348,358           | 5,521,760           |
| Nonvested benefits                                         | <u>293,481</u>      | <u>351,076</u>      |
| Total actuarial present value of accumulated plan benefits | <u>\$ 6,641,839</u> | <u>\$ 5,872,836</u> |

The components of the changes in accumulated Plan benefits for the year ending January 1, 2011 and 2010 are:

|                                                                           | <u>2011</u>         | <u>2010</u>         |
|---------------------------------------------------------------------------|---------------------|---------------------|
| Actuarial present value of accumulated plan benefits at beginning of year | \$ 5,872,836        | \$ 5,106,163        |
| Increase (decrease) during the year attributable to:                      |                     |                     |
| Benefits paid                                                             | (43,931)            | (86,317)            |
| Interest                                                                  | 468,103             | 405,107             |
| Assumption changes                                                        | 3,876               | 18,451              |
| Benefits accumulated and other                                            | <u>340,955</u>      | <u>429,432</u>      |
| Net increase                                                              | <u>769,003</u>      | <u>766,673</u>      |
| Actuarial present value of accumulated plan benefits at end of year       | <u>\$ 6,641,839</u> | <u>\$ 5,872,836</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, 2011 and 2010 are as follows:

|                                | 2011       | 2010       |
|--------------------------------|------------|------------|
| Government bonds:              |            |            |
| US Treasury Nt                 | \$ 384,923 | \$ 864,316 |
| Mutual funds:                  |            |            |
| Blackrock Equity Divid Fd      | 553,921    | -          |
| Templeton Global Bd Fd Advisor | 451,192    | -          |

During the years ended December 31, 2011 and 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by \$(301,201) and \$512,891, respectively as follows:

|                  | 2011                | 2010              |
|------------------|---------------------|-------------------|
| Mutual funds     | \$ (5,559)          | \$ -              |
| Government bonds | 37,724              | 20,824            |
| Corporate bonds  | 1,508               | 6,367             |
| Common stock     | (329,162)           | 484,769           |
| Preferred stock  | (5,712)             | 931               |
|                  | <u>\$ (301,201)</u> | <u>\$ 512,891</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 2011, 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, 2011 and 2010:

- (a) The assets held by U.S. Bank, N.A at December 31, 2011 and 2010, as well as the transactions involving these assets for the years ended December 31, 2011 and 2010.
- (b) The amount of investment income for the years ended December 31, 2011 and 2010.
- (c) Schedule H, Line 4i – Schedule of Assets (Held at End of Year) for the years ended December 31, 2011 and 2010.
- (d) Schedule H, Line 4j – Schedule of Reportable Transactions for the years ended December 31, 2011 and 2010.

#### 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, 2011 and 2010 are:

Consulting Actuary

Buck Consultants, LLC

2011 Assumed Rate of Return on Investments

Segment rates with four months lookback:

|                         |       |
|-------------------------|-------|
| First segment rate      | 3.78% |
| Second segment rate     | 6.31% |
| Third segment rate      | 6.57% |
| Effective interest rate | 6.36% |

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% |

Salary Progression

4.00% compounded annually for 2011 and 2010

Mortality

2011

Annuitant - RP-2000 Healthy Annuitant Table  
projected to 2018

Non-annuitant - RP-2000 Employees Table  
projected to 2026

Lump Sums - 2011 Applicable Mortality Table

# THE CHILDREN'S HOME PENSION PLAN

## Notes to Financial Statements (Continued)

### NOTE 8 GENERAL ACTUARIAL DATA (CONTINUED)

| 2010                                            | Annuitant - RP-2000 Healthy Annuitant Table<br>projected to 2017                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |        |        |     |                                 |  |  |   |     |    |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |
|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|-----|---------------------------------|--|--|---|-----|----|----|---------|--------|--------|----|---------|--------|--------|----|---------|--------|--------|----|---------|--------|--------|----|---------|--------|--------|----|---------|--------|--------|----|---------|--------|--------|----|---------|--------|--------|----|---------|--------|--------|
|                                                 | Non-annuitant - RP-2000 Employees Table<br>projected to 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |        |        |     |                                 |  |  |   |     |    |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |
|                                                 | Lump Sums - 2010 Applicable Mortality Table                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |        |        |     |                                 |  |  |   |     |    |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |
| Termination of Employment                       | Sample probabilities of withdrawal areas follow for<br>2011 and 2010:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |        |        |     |                                 |  |  |   |     |    |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |
|                                                 | <table> <tr> <th rowspan="2">Age</th><th colspan="3">Termination<br/>Years of Service</th></tr> <tr> <th>0</th><th>1-3</th><th>4+</th></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> |        |        | Age | Termination<br>Years of Service |  |  | 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 |
| Age                                             | Termination<br>Years of Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |        |        |     |                                 |  |  |   |     |    |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |
|                                                 | 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<br>Spouses' Benefit | 80% of participants are assumed to be married at<br>death. Husbands are assumed to be 3 years older<br>than their wives for 2011 and 2010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |        |        |     |                                 |  |  |   |     |    |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |
| Assumed Expense                                 | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |        |        |     |                                 |  |  |   |     |    |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |
| Actuarial Method of Calculation                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |        |        |     |                                 |  |  |   |     |    |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |    |         |        |        |
| 2011 and 2010                                   | 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 assumptions prescribed by law have changed. The actuary used the 2011 prescribed mortality table and the compensation and maximum benefit limitations in effect at the beginning of the year.

## THE CHILDREN'S HOME PENSION PLAN

### Notes to Financial Statements (Continued)

#### 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.

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, U.S. government bonds and mutual funds* – Valued at the closing price reported on the active market on which the individual securities are traded.

## THE CHILDREN'S HOME PENSION PLAN

### Notes to Financial Statements (Continued)

#### NOTE 10 FAIR VALUE MEASUREMENTS (CONTINUED)

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, 2011 and 2010:

| Description               | Assets at fair value as of December 31, 2011 |                     |                   |             |
|---------------------------|----------------------------------------------|---------------------|-------------------|-------------|
|                           | Total                                        | Level 1             | Level 2           | Level 3     |
| <b>Assets</b>             |                                              |                     |                   |             |
| Cash and cash equivalents | \$ 110,204                                   | \$ -                | \$ 110,204        | \$ -        |
| Mutual funds              | 2,243,519                                    | 2,243,519           | -                 | -           |
| Common stock              | 3,142,983                                    | 3,142,983           | -                 | -           |
| Government bonds          | 817,492                                      | 817,492             | -                 | -           |
| Corporate bonds           | 526,494                                      | 526,494             | -                 | -           |
| Total assets              | <u>\$ 6,840,692</u>                          | <u>\$ 6,730,488</u> | <u>\$ 110,204</u> | <u>\$ -</u> |

| Description               | Assets at fair value as of December 31, 2010 |                     |                   |             |
|---------------------------|----------------------------------------------|---------------------|-------------------|-------------|
|                           | Total                                        | Level 1             | Level 2           | Level 3     |
| <b>Assets</b>             |                                              |                     |                   |             |
| 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> |

#### NOTE 11 SUBSEQUENT EVENTS

Effective April 19, 2012, the Plan was amended and restated in its entirety using the EGTRRA specimen. In connection with the restatement resulting in no significant changes to the Plan, the Plan has requested a determination letter be issued by the IRS, which states that the specimen document satisfies the applicable provisions of the Internal Revenue Code.

### **Accompanying Information**

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) December 31, 2011

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

| Column A | Column B                                          | Column C                     | Column D   | Column E         |
|----------|---------------------------------------------------|------------------------------|------------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost       | Current<br>Value |
| *        | First American Prime Obligation Fund              | Interest-bearing cash        | \$ 110,204 | \$ 110,204       |
|          |                                                   |                              | 110,204    | 110,204          |
|          | Amgen Inc                                         | Corporate Bonds              | \$ 9,963   | \$ 9,768         |
|          | Bb&t Corporation                                  | Corporate Bonds              | 10,618     | 10,940           |
|          | Bnp Paribas Mtn                                   | Corporate Bonds              | 15,062     | 14,437           |
|          | Bc America Commer                                 | Corporate Bonds              | 9,964      | 9,707            |
|          | Bank of America                                   | Corporate Bonds              | 14,040     | 14,291           |
|          | Bank Ny Mellon Mtn                                | Corporate Bonds              | 9,993      | 10,144           |
|          | Cr Bard Inc                                       | Corporate Bonds              | 5,070      | 5,604            |
|          | Berkshire Hathway                                 | Corporate Bonds              | 9,992      | 10,602           |
|          | CNH Equipment Trust                               | Corporate Bonds              | 30,599     | 30,566           |
|          | Chevron Corp                                      | Corporate Bonds              | 15,068     | 16,041           |
|          | Chrysler Financial                                | Corporate Bonds              | 7,762      | 7,636            |
|          | Cisco Systems                                     | Corporate Bonds              | 15,257     | 17,389           |
|          | Citigroup Inc                                     | Corporate Bonds              | 16,612     | 16,009           |
|          | Cs First Boston USA                               | Corporate Bonds              | 37,053     | 36,204           |
|          | John Deere Capital Mtn                            | Corporate Bonds              | 15,438     | 16,003           |
|          | Deutsche Bank Ag Mtn                              | Corporate Bonds              | 14,986     | 15,205           |
|          | Ebay Inc                                          | Corporate Bonds              | 4,575      | 5,047            |
|          | Gmac LLC                                          | Corporate Bonds              | 10,076     | 10,191           |
|          | Gen Elec Cap Crp Mtn                              | Corporate Bonds              | 15,254     | 16,034           |
|          | Goldman Sachs Gp Mtn                              | Corporate Bonds              | 15,308     | 14,805           |
|          | Google inc                                        | Corporate Bonds              | 9,945      | 10,398           |
|          | IBM Corp                                          | Corporate Bonds              | 10,833     | 10,341           |
|          | Jp Morgan Chase & Co                              | Corporate Bonds              | 37,374     | 38,859           |
|          | Medtronic Inc                                     | Corporate Bonds              | 9,999      | 10,560           |
|          | Morgan Stanley                                    | Corporate Bonds              | 15,901     | 15,184           |
|          | Pnc Funding Corp                                  | Corporate Bonds              | 4,994      | 5,090            |
|          | Pepsico Inc                                       | Corporate Bonds              | 15,024     | 16,992           |
|          | Proctor Gamble                                    | Corporate Bonds              | 9,920      | 10,117           |
|          | Public Serv Co                                    | Corporate Bonds              | 9,946      | 11,822           |
|          | Sbc Communications                                | Corporate Bonds              | 15,477     | 15,485           |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2011

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

| Column A | Column B                                          | Column C                     | Column D | Column E         |
|----------|---------------------------------------------------|------------------------------|----------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost     | Current<br>Value |
|          | Simon Prop Gp LP                                  | Corporate Bonds              | 10,614   | 10,604           |
|          | Toyota Mtr Cred Mtn                               | Corporate Bonds              | 14,948   | 15,149           |
|          | Wal Mart Stores Inc                               | Corporate Bonds              | 16,055   | 17,702           |
|          | Wells Fargo Co                                    | Corporate Bonds              | 4,498    | 5,698            |
|          | Ontario Province                                  | Corporate Bonds              | 19,976   | 19,938           |
|          | Shell Intl Fin                                    | Corporate Bonds              | 9,972    | 10,759           |
|          | Westpac Banking                                   | Corporate Bonds              | 15,036   | 15,173           |
|          |                                                   | Total Corporate Bonds        | 513,202  | 526,494          |
|          | Coach Inc                                         | Common Stock                 | 34,924   | 40,958           |
|          | Cbs Corp Class B non Voting                       | Common Stock                 | 28,553   | 31,211           |
|          | International Game Technology                     | Common Stock                 | 24,329   | 29,309           |
|          | Gamestop Corp Cl A                                | Common Stock                 | 10,334   | 9,411            |
|          | Nordstrom Inc                                     | Common Stock                 | 24,611   | 27,142           |
|          | Dollar Tree Inc                                   | Common Stock                 | 19,960   | 28,590           |
|          | Ross Stores Inc                                   | Common Stock                 | 35,388   | 57,987           |
|          | Tempur Pedic Intl Inc                             | Common Stock                 | 28,910   | 22,850           |
|          | Home Depot Inc                                    | Common Stock                 | 8,245    | 10,594           |
|          | Expedia Inc                                       | Common Stock                 | 25,932   | 13,987           |
|          | Tripadvisor Inc                                   | Common Stock                 | -        | 12,151           |
|          | Polaris Inds Inc                                  | Common Stock                 | 31,269   | 26,982           |
|          | McDonalds Corp                                    | Common Stock                 | 16,628   | 25,785           |
|          | Yum Brands Inc                                    | Common Stock                 | 19,818   | 23,073           |
|          | Autozone Inc                                      | Common Stock                 | 22,688   | 26,972           |
|          | Petsmart Inc                                      | Common Stock                 | 25,817   | 30,620           |
|          | Archer Daniles Midland Co                         | Common Stock                 | 5,134    | 4,948            |
|          | Cvs Caremark Corp                                 | Common Stock                 | 28,995   | 30,544           |
|          | General Mills Inc                                 | Common Stock                 | 7,428    | 8,607            |
|          | Pepsico Inc                                       | Common Stock                 | 14,342   | 15,128           |
|          | Chevron Corporation                               | Common Stock                 | 26,306   | 29,366           |
|          | Conocophillips                                    | Common Stock                 | 20,805   | 22,662           |
|          | Marathon Oil Corporation                          | Common Stock                 | 18,302   | 19,962           |
|          | Helmerich Payne Inc                               | Common Stock                 | 32,416   | 33,265           |
|          | National Oilwell Expl Co                          | Common Stock                 | 26,700   | 28,624           |
|          | Marathon Petroleum Corp                           | Common Stock                 | 13,528   | 12,018           |
|          | State Str Corp                                    | Common Stock                 | 22,337   | 20,276           |
|          | American Express Co                               | Common Stock                 | 43,076   | 46,274           |
|          | Capital One Financial Corp                        | Common Stock                 | 10,197   | 8,458            |
|          | JP Morgan Chase Co                                | Common Stock                 | 10,319   | 9,543            |
|          | Aflac Inc                                         | Common Stock                 | 33,593   | 27,946           |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2011

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

| Column A | Column B                                          | Column C                     | Column D | Column E         |
|----------|---------------------------------------------------|------------------------------|----------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost     | Current<br>Value |
|          | Metlife Inc                                       | Common Stock                 | 16,919   | 12,222           |
|          | Blackrock Inc                                     | Common Stock                 | 21,947   | 21,032           |
|          | Gilead Sciences Inc                               | Common Stock                 | 27,329   | 27,628           |
|          | Laboratory Corp of America Holdings               | Common Stock                 | 7,963    | 9,886            |
|          | McKesson Corporation                              | Common Stock                 | 43,385   | 49,551           |
|          | Covance Inc                                       | Common Stock                 | 28,998   | 26,106           |
|          | Express Scripts Inc                               | Common Stock                 | 9,661    | 7,821            |
|          | Dentsply Intl Inc                                 | Common Stock                 | 27,988   | 28,797           |
|          | United Health Group Incorporated                  | Common Stock                 | 42,579   | 54,278           |
|          | Amerisourcebergen Corp                            | Common Stock                 | 26,517   | 26,405           |
|          | Bristol Myers Squibb                              | Common Stock                 | 13,146   | 16,598           |
|          | Endo Pharmaceuticals Holdings Inc                 | Common Stock                 | 37,742   | 31,906           |
|          | United Technologies Corp                          | Common Stock                 | 24,767   | 28,944           |
|          | Cummins Inc                                       | Common Stock                 | 34,292   | 31,775           |
|          | Emerson Elec Co                                   | Common Stock                 | 15,996   | 15,468           |
|          | General Electric Co                               | Common Stock                 | 32,446   | 29,551           |
|          | Roper Inds Inc                                    | Common Stock                 | 27,760   | 30,491           |
|          | Caterpillar Inc                                   | Common Stock                 | 37,372   | 36,965           |
|          | Danaher Corp                                      | Common Stock                 | 43,839   | 43,841           |
|          | Donaldson Co Inc                                  | Common Stock                 | 27,030   | 30,772           |
|          | Dover Corp                                        | Common Stock                 | 33,549   | 29,722           |
|          | Eaton Corp                                        | Common Stock                 | 12,363   | 13,929           |
|          | Gardner Denver Inc                                | Common Stock                 | 29,200   | 27,433           |
|          | Illinois Tool Works                               | Common Stock                 | 17,412   | 17,843           |
|          | Parker Hannifin Corp                              | Common Stock                 | 29,308   | 28,670           |
|          | Union Pacific Corp                                | Common Stock                 | 47,368   | 58,479           |
|          | Genuine Parts Co                                  | Common Stock                 | 8,793    | 12,240           |
|          | Intuit Inc                                        | Common Stock                 | 23,658   | 27,189           |
|          | Cisco Sys Inc                                     | Common Stock                 | 25,862   | 28,132           |
|          | Qualcomm Inc                                      | Common Stock                 | 47,406   | 51,473           |
|          | Apple Inc                                         | Common Stock                 | 20,205   | 26,325           |
|          | Dell Inc                                          | Common Stock                 | 26,294   | 24,330           |
|          | International Business Machines Corp              | Common Stock                 | 37,403   | 49,464           |
|          | EMC Corporation                                   | Common Stock                 | 25,426   | 25,352           |
|          | Sandisk Corp                                      | Common Stock                 | 26,729   | 28,837           |
|          | Western Digital Corp                              | Common Stock                 | 32,879   | 29,712           |
|          | F5 Networks Inc                                   | Common Stock                 | 22,146   | 28,228           |
|          | Jabil Circuit Inc                                 | Common Stock                 | 26,770   | 26,423           |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2011

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

| Column A | Column B                                          | Column C                     | Column D | Column E         |
|----------|---------------------------------------------------|------------------------------|----------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost     | Current<br>Value |
|          | Google Inc Cl A                                   | Common Stock                 | 48,397   | 56,839           |
|          | Teradata Corp Del                                 | Common Stock                 | 25,773   | 22,605           |
|          | Altera Corp                                       | Common Stock                 | 28,616   | 28,864           |
|          | Broadcom Corp Cl A                                | Common Stock                 | 43,884   | 36,759           |
|          | Intel Corp                                        | Common Stock                 | 37,905   | 43,238           |
|          | Xilinx Inc                                        | Common Stock                 | 17,094   | 19,011           |
|          | Microsoft Corp                                    | Common Stock                 | 42,097   | 41,484           |
|          | Oracle Corporation                                | Common Stock                 | 46,603   | 45,170           |
|          | Freeport McMoran Copper Gold                      | Common Stock                 | 55,244   | 38,961           |
|          | Joy Global                                        | Common Stock                 | 22,367   | 26,240           |
|          | Peabody Energy Corp                               | Common Stock                 | 44,072   | 23,442           |
|          | Mosanto Co                                        | Common Stock                 | 27,872   | 26,136           |
|          | Mosaic Co                                         | Common Stock                 | 34,603   | 24,307           |
|          | Praxair Inc                                       | Common Stock                 | 18,333   | 23,304           |
|          | Att Inc                                           | Common Stock                 | 10,338   | 10,282           |
|          | Dominion Resources Inc                            | Common Stock                 | 25,723   | 30,043           |
|          | Daimler Ag                                        | Common Stock                 | 19,268   | 13,597           |
|          | Bridgestone Corp ADR                              | Common Stock                 | 7,786    | 7,425            |
|          | Carnival Plc ADR                                  | Common Stock                 | 7,468    | 7,080            |
|          | Nintendo Ltd ADR                                  | Common Stock                 | 8,010    | 6,945            |
|          | Reckitt Benckiser Group ADR                       | Common Stock                 | 15,232   | 14,219           |
|          | Wpp Picsponsored ADR                              | Common Stock                 | 7,333    | 6,268            |
|          | Westfarmers Ltd ADR                               | Common Stock                 | 20,423   | 20,196           |
|          | Anheuser Busch Inbev Nv ADR                       | Common Stock                 | 11,311   | 12,808           |
|          | Arzyta Ag Unspn ADR                               | Common Stock                 | 16,235   | 14,178           |
|          | British Amern Tob Plc ADR                         | Common Stock                 | 19,176   | 20,874           |
|          | Diageo Plc Sponsored ADR                          | Common Stock                 | 16,328   | 19,932           |
|          | Imperial Tob Group PLC ADR                        | Common Stock                 | 12,390   | 13,185           |
|          | Nestle Sa Sponsored ADR                           | Common Stock                 | 19,236   | 21,064           |
|          | Unilever NV ADR                                   | Common Stock                 | 16,184   | 18,044           |
|          | BG Group PLCADR                                   | Common Stock                 | 14,114   | 16,050           |
|          | Cnooc Ltd ADR                                     | Common Stock                 | 13,612   | 9,607            |
|          | Ensco Plc Spon ADR                                | Common Stock                 | 25,878   | 20,786           |
|          | Oao Gazprom Spon ADR                              | Common Stock                 | 12,209   | 10,200           |
|          | Petroleo Brasileiro SA ADR                        | Common Stock                 | 8,436    | 5,964            |
|          | Royal Dutch Shell Plc ADR                         | Common Stock                 | 20,548   | 26,678           |
|          | Canadian Natural Resources Ltd                    | Common Stock                 | 20,763   | 22,422           |
|          | Axa ADR                                           | Common Stock                 | 7,278    | 4,244            |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2011

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

| Column A | Column B                                          | Column C                     | Column D  | Column E         |
|----------|---------------------------------------------------|------------------------------|-----------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost      | Current<br>Value |
|          | BNP Paribas SA ADR                                | Common Stock                 | 9,825     | 5,502            |
|          | Barclays Plc ADR                                  | Common Stock                 | 18,842    | 14,727           |
|          | DBS Group Hldgs Ltd                               | Common Stock                 | 14,119    | 13,283           |
|          | Hsbc Holdings Plc Spons ADR                       | Common Stock                 | 18,943    | 15,240           |
|          | Itau Unibanco Holdings SA ADR                     | Common Stock                 | 10,187    | 10,115           |
|          | Muenchener Rueck Unspn ADR                        | Common Stock                 | 18,058    | 15,043           |
|          | Westfield Group ADR                               | Common Stock                 | 7,565     | 7,133            |
|          | Wheelock & Co Limited ADR                         | Common Stock                 | 20,903    | 14,005           |
|          | Ubs Ag Reg                                        | Common Stock                 | 5,664     | 5,560            |
|          | Glaxo Smithkline PLC ADR                          | Common Stock                 | 14,133    | 15,742           |
|          | H Lundbeck ASADR                                  | Common Stock                 | 7,525     | 6,570            |
|          | Novartis Ag ADR                                   | Common Stock                 | 29,720    | 31,329           |
|          | Sanofi ADR                                        | Common Stock                 | 26,073    | 24,665           |
|          | Teva Pharmaceuticals Inds Ltd ADR                 | Common Stock                 | 16,498    | 14,409           |
|          | Te Connectivity Ltd                               | Common Stock                 | 16,012    | 19,071           |
|          | Fanuc Corporation ADR                             | Common Stock                 | 13,882    | 13,789           |
|          | Murata Manufacturer Unspn ADR                     | Common Stock                 | 19,370    | 17,325           |
|          | Nsk Ltd ADR                                       | Common Stock                 | 9,627     | 8,694            |
|          | Rexam PLC ADR                                     | Common Stock                 | 23,073    | 21,119           |
|          | Schneider Elect SA Unsp ADR                       | Common Stock                 | 18,338    | 12,822           |
|          | Siemens Ag ADR                                    | Common Stock                 | 20,016    | 17,210           |
|          | Indra Sistemas Sa Unsp ADR                        | Common Stock                 | 16,684    | 10,362           |
|          | Akzo Nobel Nv Sponsored ADR                       | Common Stock                 | 17,293    | 15,698           |
|          | BASF AG ADR                                       | Common Stock                 | 9,127     | 9,762            |
|          | Bayer Ag ADR                                      | Common Stock                 | 16,860    | 13,079           |
|          | BHP Billiton Limited ADR                          | Common Stock                 | 8,425     | 8,758            |
|          | Fletcher Building Spn ADR                         | Common Stock                 | 14,701    | 10,112           |
|          | Gold Fields Ltd Spnd ADR                          | Common Stock                 | 12,767    | 13,420           |
|          | Shin Etsu Chem Unspn ADR                          | Common Stock                 | 11,179    | 9,640            |
|          | Bce Inc                                           | Common Stock                 | 8,842     | 11,251           |
|          | China Mobile Limited A D R                        | Common Stock                 | 13,353    | 12,607           |
|          | Ntt Docomo Inc ADR                                | Common Stock                 | 11,435    | 11,652           |
|          | Publicis Group ADR                                | Common Stock                 | 13,849    | 14,522           |
|          | Vodafone Group Plc ADR                            | Common Stock                 | 34,683    | 35,318           |
|          | National Grid Plc Sp ADR                          | Common Stock                 | 25,991    | 25,937           |
|          |                                                   | Total Common Stock           | 3,113,032 | 3,142,983        |
|          | Blackrock Equity Divid Fd                         | Mutual Funds                 | 539,000   | 553,921          |
|          | Gabelli Small Cap Growth I                        | Mutual Funds                 | 200,626   | 199,963          |
|          | John Hancock III Disc Mc Is                       | Mutual Funds                 | 229,186   | 234,182          |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2011

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

| Column A | Column B                                          | Column C                     | Column D            | Column E            |
|----------|---------------------------------------------------|------------------------------|---------------------|---------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost                | Current<br>Value    |
|          | Oppenheimer Developing Mkts Fds CI Y              | Mutual Funds                 | 166,613             | 158,619             |
|          | Van Eck Global Hard Assets I                      | Mutual Funds                 | 262,627             | 250,788             |
|          | Vanguard MSCI Emerging Markets ETF                | Mutual Funds                 | 162,990             | 161,552             |
|          | Vanguard Mid Cap ETF                              | Mutual Funds                 | 227,983             | 233,301             |
|          | Templeton Global Bd Fd Advisor                    | Mutual Funds                 | 469,547             | 451,193             |
|          |                                                   | Total Mutual Funds           | 2,258,572           | 2,243,519           |
|          | FFCB Deb                                          | US Government Bonds          | 40,142              | 41,914              |
|          | FHLB Deb                                          | US Government Bonds          | 78,779              | 80,729              |
|          | FNMA Deb                                          | US Government Bonds          | 30,072              | 30,265              |
|          | FHLMC MTN                                         | US Government Bonds          | 140,641             | 144,465             |
|          | FHLMC Mtcl Mtg                                    | US Government Bonds          | 12,470              | 12,501              |
|          | FNMA MTN                                          | US Government Bonds          | 92,295              | 95,827              |
|          | US Treasury I P                                   | US Government Bonds          | 26,849              | 26,869              |
|          | US Treasury Nt                                    | US Government Bonds          | 377,060             | 384,923             |
|          |                                                   | Total US Government<br>Bonds | 798,308             | 817,492             |
|          |                                                   |                              | <u>\$ 6,793,318</u> | <u>\$ 6,840,692</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

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4j – Schedule of Reportable Transactions (Category 1 – Single Transaction Exceeds 5% of Value) December 31, 2011

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

| COLUMN A             | COLUMN B             | COLUMN C       | COLUMN D      | COLUMN G       | COLUMN H                          | COLUMN I           |
|----------------------|----------------------|----------------|---------------|----------------|-----------------------------------|--------------------|
| Identity             | Description of Asset | Purchase Price | Selling Price | Cost of Assets | Current Value at Transaction Date | Net Gain or (Loss) |
| Blackrock Equity     |                      |                |               |                |                                   |                    |
| Divid Fd             | Mutual Fund          | \$ 539,000     | \$ -          | \$ 539,000     | \$ 539,000                        | \$ -               |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 442,928        | -             | 442,928        | 442,928                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 530,180        | -             | 530,180        | 530,180                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 343,302        | -             | 343,302        | 343,302                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | -              | 863,542       | 863,542        | 863,542                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 903,476        | -             | 903,476        | 903,476                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | -              | 890,395       | 890,395        | 890,395                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 459,811        | -             | 459,811        | 459,811                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 454,057        | -             | 454,057        | 454,057                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 563,315        | -             | 563,315        | 563,315                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | -              | 567,480       | 567,480        | 567,480                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | -              | 458,000       | 458,000        | 458,000                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 1,695,000      | -             | 1,695,000      | 1,695,000                         | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | -              | 573,000       | 573,000        | 573,000                           | -                  |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4j – Schedule of Reportable Transactions (Category 1 – Single Transaction Exceeds 5% of Value) (Continued) December 31, 2011

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

| COLUMN A                                  | COLUMN B              | COLUMN C       | COLUMN D      | COLUMN G       | COLUMN H                          | COLUMN I           |
|-------------------------------------------|-----------------------|----------------|---------------|----------------|-----------------------------------|--------------------|
| Identity                                  | Description of Asset  | Purchase Price | Selling Price | Cost of Assets | Current Value at Transaction Date | Net Gain or (Loss) |
| First American Prime Obligation Fund CI Y | Interest-bearing Cash | -              | 1,043,000     | 1,043,000      | 1,043,000                         | -                  |
| First American Prime Obligation Fund CI Y | Interest-bearing Cash | -              | 390,972       | 390,972        | 390,972                           | -                  |
| First American Prime Obligation Fund CI Y | Interest-bearing Cash | 505,239        | -             | 505,239        | 505,239                           | -                  |
| First American Prime Obligation Fund CI Y | Interest-bearing Cash | -              | 540,372       | 540,372        | 540,372                           | -                  |
| First American Prime Obligation Fund CI Y | Interest-bearing Cash | 539,829        | -             | 539,829        | 539,829                           | -                  |
| First American Prime Obligation Fund CI Y | Interest-bearing Cash | -              | 539,000       | 539,000        | 539,000                           | -                  |
| Templeton Global BD FD Advisor            | Mutual Fund           | 456,000        | -             | 456,000        | 456,000                           | -                  |

The accompanying notes are an integral part of these financial statements

Children's Home of Cincinnati Pension Plan

EIN: 31-0536969

PN: 001

Schedule SB, Line 19 - Discounted Employer Contributions

| <u>Date</u>                                                                              | <u>Amount</u> | <u>Plan Year</u> | Days Discounted at<br><u>Effective Rate of</u><br><u>6.36%</u> | Days Discounted at<br><u>Penalty Rate of</u><br><u>11.36%</u> | <u>Discounted Value</u> |
|------------------------------------------------------------------------------------------|---------------|------------------|----------------------------------------------------------------|---------------------------------------------------------------|-------------------------|
| Line 19c - Contributions Allocated Toward Minimum Required Contribution for Current Year |               |                  |                                                                |                                                               |                         |
| 4/15/2011                                                                                | 152,875       | 2011             | 104                                                            | 0                                                             | 150,213                 |
| 7/27/2011                                                                                | 152,875       | 2011             | 195                                                            | 12                                                            | 147,399                 |
| 7/27/2011                                                                                | 91,031        | 2011             | 207                                                            | 0                                                             | 87,903                  |
| 3/28/2012                                                                                | 61,844        | 2011             | 287                                                            | 165                                                           | 56,120                  |
| 3/28/2012                                                                                | 152,875       | 2011             | 379                                                            | 73                                                            | 140,341                 |
| 3/28/2012                                                                                | 651,782       | 2011             | 452                                                            | 0                                                             | 603,867                 |
| Total                                                                                    | 1,263,282     |                  |                                                                |                                                               | 1,185,843               |

# CHILDREN'S HOME OF CINCINNATI

EIN/PN: 31-0536969/001

PLAN YEAR: JANUARY 1, 2011 TO DECEMBER 31, 2011

## 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)<br>q <sup>r</sup> | (2)<br>q <sup>r</sup> (not r) | (3)<br>1-q <sup>r</sup> T | (4)<br>tpx | (5)<br>tpx*qx*Age | (6)<br>tpx*qx | (7)<br>Weighted<br>RA =<br>Sum |
|-----|-----------------------|-------------------------------|---------------------------|------------|-------------------|---------------|--------------------------------|
|     | Retirement            | Other                         | Employment                | Cumulative | Age               | Cumulative    |                                |
| Age | Rate                  | Decrements                    | Rate                      | Employment | Weighting         | Decrements    | (5) / (6)                      |
| 55  | 0.0200                | 0.0023                        | 0.9777                    | 1.0000     | 1.1000            | 0.0200        |                                |
| 56  | 0.0200                | 0.0027                        | 0.9773                    | 0.9777     | 1.0950            | 0.0196        |                                |
| 57  | 0.0200                | 0.0031                        | 0.9769                    | 0.9555     | 1.0893            | 0.0191        |                                |
| 58  | 0.0200                | 0.0036                        | 0.9764                    | 0.9334     | 1.0827            | 0.0187        |                                |
| 59  | 0.0200                | 0.0041                        | 0.9759                    | 0.9114     | 1.0755            | 0.0182        |                                |
| 60  | 0.1000                | 0.0046                        | 0.8954                    | 0.8895     | 5.3370            | 0.0890        |                                |
| 61  | 0.1000                | 0.0054                        | 0.8946                    | 0.7964     | 4.8580            | 0.0796        |                                |
| 62  | 0.8000                | 0.0062                        | 0.1938                    | 0.7125     | 35.3400           | 0.5700        |                                |
| 63  | 0.8000                | 0.0071                        | 0.1929                    | 0.1381     | 6.9602            | 0.1105        |                                |
| 64  | 0.8000                | 0.0081                        | 0.1919                    | 0.0266     | 1.3619            | 0.0213        |                                |
| 65  | 1.0000                | 0.0000                        | 0.0000                    | 0.0051     | 0.3315            | 0.0051        |                                |
|     |                       |                               |                           |            | 59.6311           | 0.9711        |                                |

Weighted Average Retirement Age:

61.41

# CHILDREN'S HOME OF CINCINNATI

EIN/PN: 31-0536969/001

PLAN YEAR: JANUARY 1, 2011 TO DECEMBER 31, 2011

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

### *Prescribed Funding Assumptions and Methods*

---

#### **Funding interest rates**

|               |                                         |       |
|---------------|-----------------------------------------|-------|
| Current Year: | Segment Rates with four month lookback: |       |
|               | First Segment Rate                      | 3.78% |
|               | Second Segment Rate                     | 6.31% |
|               | Third Segment Rate                      | 6.57% |
|               | Effective Interest Rate                 | 6.36% |
| Prior Year:   | Segment Rates with four month lookback: |       |
|               | First Segment Rate                      | 5.03% |
|               | Second Segment Rate                     | 6.73% |
|               | Third Segment Rate                      | 6.82% |
|               | Effective Interest Rate                 | 6.70% |

#### **Lump Sum Payment**

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

#### **Mortality**

Mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, using the blended annuitant/non-annuitant table applicable to small plans.

#### **Lump Sum Mortality**

|               |                                 |
|---------------|---------------------------------|
| Current Year: | 2011 Applicable Mortality Table |
| Prior Year:   | 2010 Applicable Mortality Table |

#### **Actuarial cost 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, 2011 TO DECEMBER 31, 2011**

**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%

**Retirement rates**

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

**Expenses**

None

**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.

**Mortality table**

The mortality table is applied on a static basis.

**Disability rates**

None

**Maximum Benefit:**

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

**Salary Limitations:**

\$245,000 in current and future years.

**CHILDREN'S HOME OF CINCINNATI****EIN/PN: 31-0536969/001****PLAN YEAR: JANUARY 1, 2011 TO DECEMBER 31, 2011****SCHEDULE SB, PART V – Statement of Actuarial Assumptions/Methods*****Non-Prescribed Funding Assumptions and Methods (continued)***

---

**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.

**Withdrawal rates<sup>1</sup>**

Sample rates as follows:

| Age | Termination<br>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 |

**Asset valuation method**

The Actuarial Value of Assets is Market Value as of the valuation date, including discounted receivable contributions, reduced by 2/3 and 1/3 of the gain/(loss) in the prior 2 years, respectively. The gain/(loss) for each period is determined as the actual return on Market Value during the period less the expected return on Market Value 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, including discounted receivable contributions.

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

2010 measurement periods: 6.82%

2009 measurement periods: 6.69%

---

<sup>1</sup> For active participants not eligible for retirement.

## **CHILDREN'S HOME OF CINCINNATI**

**EIN/PN: 31-0536969/001**

**PLAN YEAR: JANUARY 1, 2011 TO DECEMBER 31, 2011**

### **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.

**CHILDREN'S HOME OF CINCINNATI**

**EIN/PN: 31-0536969/001**

**PLAN YEAR: JANUARY 1, 2011 TO DECEMBER 31, 2011**

**SCHEDULE SB, PART V – Summary of Plan Provisions**

**Average Monthly Earnings**

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

**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.

**CHILDREN'S HOME OF CINCINNATI**

**EIN/PN: 31-0536969/001**

**PLAN YEAR: JANUARY 1, 2011 TO DECEMBER 31, 2011**

**SCHEDULE SB, PART V – Summary of Plan Provisions**

**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.

**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, 2011 TO DECEMBER 31, 2011****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 | 1   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 1     |
| 25-29 | 21  | 2   | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 23    |
| 30-34 | 25  | 9   | 3     | 0     | 0     | 0     | 0     | 0     | 0   | 37    |
| 35-39 | 7   | 11  | 4     | 2     | 0     | 0     | 0     | 0     | 0   | 24    |
| 40-44 | 11  | 5   | 3     | 3     | 0     | 0     | 0     | 0     | 0   | 22    |
| 45-49 | 8   | 7   | 7     | 2     | 1     | 0     | 0     | 0     | 0   | 25    |
| 50-54 | 5   | 8   | 5     | 0     | 0     | 0     | 0     | 0     | 0   | 18    |
| 55-59 | 5   | 8   | 2     | 1     | 2     | 1     | 1     | 2     | 0   | 22    |
| 60-64 | 3   | 3   | 2     | 0     | 1     | 1     | 1     | 0     | 0   | 11    |
| 65-69 | 0   | 1   | 0     | 0     | 1     | 0     | 0     | 0     | 0   | 2     |
| 70+   | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| TOTAL | 86  | 54  | 26    | 8     | 5     | 2     | 2     | 2     | 0   | 185   |

**CHILDREN'S HOME OF CINCINNATI**

**EIN/PN: 31-0536969/001**

**PLAN YEAR: JANUARY 1, 2011 TO DECEMBER 31, 2011**

**SCHEDULE SB, LINE 32 – Schedule of Amortization Bases**

| <u>Type of Base</u> | <u>Present Value of<br/>any remaining<br/>installments</u> | <u>Valuation Date the<br/>base was<br/>established</u> | <u>Number of years<br/>remaining in the<br/>amortization<br/>period</u> | <u>Amortization<br/>installment</u> |
|---------------------|------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------|
| 1. Shortfall        | 890,215                                                    | 1/1/2010                                               | 6                                                                       | 165,307                             |
| 2. Shortfall        | 729,505                                                    | 1/1/2011                                               | 7                                                                       | 120,025                             |

**SCHEDULE SB  
(Form 5500)**Department of the Treasury  
Internal Revenue ServiceDepartment 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

**2011****This Form is Open to Public  
Inspection**

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

▶ **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.

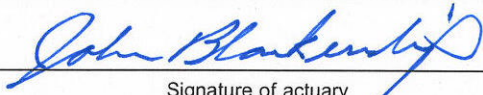
|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------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

**Part I Basic Information**

|                                                                                                                                                                                                                |                            |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------|
| <b>1</b> Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2011</u>                                                                                                                                |                            |                    |
| <b>2</b> Assets:                                                                                                                                                                                               |                            |                    |
| <b>a</b> Market value .....                                                                                                                                                                                    | <b>2a</b>                  | 6,933,924          |
| <b>b</b> Actuarial value .....                                                                                                                                                                                 | <b>2b</b>                  | 6,614,270          |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                                           | (1) Number of participants | (2) Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment.....                                                                                                                                     | <b>3a</b> 10               | 501,172            |
| <b>b</b> For terminated vested participants.....                                                                                                                                                               | <b>3b</b> 124              | 2,194,984          |
| <b>c</b> For active participants:                                                                                                                                                                              |                            |                    |
| (1) Non-vested benefits.....                                                                                                                                                                                   | <b>3c(1)</b>               | 289,645            |
| (2) Vested benefits.....                                                                                                                                                                                       | <b>3c(2)</b>               | 5,115,126          |
| (3) Total active.....                                                                                                                                                                                          | <b>3c(3)</b> 185           | 5,404,771          |
| <b>d</b> Total.....                                                                                                                                                                                            | <b>3d</b> 319              | 8,100,927          |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                          |                            |                    |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions.....                                                                                                                                       | <b>4a</b>                  |                    |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... | <b>4b</b>                  |                    |
| <b>5</b> Effective interest rate .....                                                                                                                                                                         | <b>5</b>                   | 6.36 %             |
| <b>6</b> Target normal cost .....                                                                                                                                                                              | <b>6</b>                   | 525,259            |

**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.

|                                   |                                                                                                             |                                                          |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| <b>SIGN HERE</b>                  | <br>Signature of actuary | <u>4/17/2012</u><br>Date                                 |
| John Blankenship                  | Type or print name of actuary                                                                               | 11-04180<br>Most recent enrollment number                |
| Buck Consultants, LLC             | Firm name                                                                                                   | (513) 852-1676<br>Telephone number (including area code) |
| 720 East Pete Rose Way, Suite 300 | Address of the firm                                                                                         |                                                          |
| Cincinnati                        | OH 45202                                                                                                    |                                                          |

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) 2011  
v.012611

| <b>Part II Beginning of year carryover and prefunding balances</b>                                                               |                       |                        |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
|                                                                                                                                  | (a) Carryover balance | (b) Prefunding balance |
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....                          | 119,521               | 0                      |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                      | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8).....                                                                             | 119,521               | 0                      |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>11.33</u> %.....                                             | 13,542                | 0                      |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                   |                       |                        |
| <b>a</b> Present value of excess contributions (line 38 from prior year) .....                                                   |                       | 293,099                |
| <b>b</b> Interest on (a) using prior year's effective rate of <u>6.70</u> % except as otherwise provided (see instructions)..... |                       | 19,638                 |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance.....                                     |                       | 312,737                |
| <b>d</b> Portion of (c) to be added to prefunding balance.....                                                                   |                       | 0                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections.....                                                 | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d - line 12).....                                      | 133,063               | 0                      |

| <b>Part III Funding percentages</b>                                                                                                                                       |           |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                      | <b>14</b> | 80.00 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                             | <b>15</b> | 80.00 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement..... | <b>16</b> | 83.22 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. ....                                       | <b>17</b> | %       |

| <b>Part IV Contributions and liquidity shortfalls</b>                                    |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 04/15/2011                                                                               | 152,875                           |                                 |                          |                                   |                                 |
| 07/27/2011                                                                               | 243,906                           |                                 |                          |                                   |                                 |
| 03/28/2012                                                                               | 866,501                           |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals -</b>                                                                          |                                   |                                 | <b>18(b)</b>             | 1,263,282                         | <b>18(c)</b>                    |
|                                                                                          |                                   |                                 |                          |                                   | 0                               |

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

|                                                                                                                        |            |           |
|------------------------------------------------------------------------------------------------------------------------|------------|-----------|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....                   | <b>19a</b> | 0         |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date.....                                      | <b>19b</b> | 0         |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date..... | <b>19c</b> | 1,185,843 |

**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**

|                                                                                                                                                                                              |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>3.78 % | 2nd segment:<br>6.31 % | 3rd segment:<br>6.57 %                              |
|                                                                                                                                                                                              |                        |                        | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        | <b>22</b> 61                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                                                     |

**Part VI Miscellaneous items**

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

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

|                                                                                                                                     |           |   |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....                                    | <b>30</b> | 0 |

**Part VIII Minimum required contribution for current year**

| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                  |                                                                                                                                                                                                                                                                                                                                           |                   |                    |  |                     |             |                                                      |           |         |                                               |   |   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|--|---------------------|-------------|------------------------------------------------------|-----------|---------|-----------------------------------------------|---|---|
| <b>a</b> Target normal cost (line 6).....                                                                                                                                           | <b>31a</b>                                                                                                                                                                                                                                                                                                                                | 525,259           |                    |  |                     |             |                                                      |           |         |                                               |   |   |
| <b>b</b> Excess assets, if applicable, but not greater than 31a .....                                                                                                               | <b>31b</b>                                                                                                                                                                                                                                                                                                                                | 0                 |                    |  |                     |             |                                                      |           |         |                                               |   |   |
| <b>32</b> Amortization installments:                                                                                                                                                | <table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td><b>a</b> Net shortfall amortization installment.....</td> <td>1,619,720</td> <td>285,332</td> </tr> <tr> <td><b>b</b> Waiver amortization installment.....</td> <td>0</td> <td>0</td> </tr> </tbody> </table> |                   |                    |  | Outstanding Balance | Installment | <b>a</b> Net shortfall amortization installment..... | 1,619,720 | 285,332 | <b>b</b> Waiver amortization installment..... | 0 | 0 |
|                                                                                                                                                                                     | Outstanding Balance                                                                                                                                                                                                                                                                                                                       | Installment       |                    |  |                     |             |                                                      |           |         |                                               |   |   |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                | 1,619,720                                                                                                                                                                                                                                                                                                                                 | 285,332           |                    |  |                     |             |                                                      |           |         |                                               |   |   |
| <b>b</b> Waiver amortization installment.....                                                                                                                                       | 0                                                                                                                                                                                                                                                                                                                                         | 0                 |                    |  |                     |             |                                                      |           |         |                                               |   |   |
| <b>33</b> 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..... | <b>33</b>                                                                                                                                                                                                                                                                                                                                 |                   |                    |  |                     |             |                                                      |           |         |                                               |   |   |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                           | <b>34</b>                                                                                                                                                                                                                                                                                                                                 | 810,591           |                    |  |                     |             |                                                      |           |         |                                               |   |   |
|                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                           | Carryover balance | Prefunding balance |  |                     |             |                                                      |           |         |                                               |   |   |
| <b>35</b> Balances elected for use to offset funding requirement .....                                                                                                              |                                                                                                                                                                                                                                                                                                                                           | 0                 | 0                  |  |                     |             |                                                      |           |         |                                               |   |   |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                  | <b>36</b>                                                                                                                                                                                                                                                                                                                                 | 810,591           |                    |  |                     |             |                                                      |           |         |                                               |   |   |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                  | <b>37</b>                                                                                                                                                                                                                                                                                                                                 | 1,185,843         |                    |  |                     |             |                                                      |           |         |                                               |   |   |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                 |                                                                                                                                                                                                                                                                                                                                           |                   |                    |  |                     |             |                                                      |           |         |                                               |   |   |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                      | <b>38a</b>                                                                                                                                                                                                                                                                                                                                | 375,252           |                    |  |                     |             |                                                      |           |         |                                               |   |   |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                               | <b>38b</b>                                                                                                                                                                                                                                                                                                                                | 0                 |                    |  |                     |             |                                                      |           |         |                                               |   |   |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....                                                                      | <b>39</b>                                                                                                                                                                                                                                                                                                                                 | 0                 |                    |  |                     |             |                                                      |           |         |                                               |   |   |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                  | <b>40</b>                                                                                                                                                                                                                                                                                                                                 | 0                 |                    |  |                     |             |                                                      |           |         |                                               |   |   |

**Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)**

|                                                                                                                 |                                                                                                                         |  |  |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule: |                                                                                                                         |  |  |
| <b>a</b> Schedule elected .....                                                                                 | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....                                | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....                                                               | <b>42</b>                                                                                                               |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years .....                  | <b>43</b>                                                                                                               |  |  |

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4j – Schedule of Reportable Transactions (Category 1 – Single Transaction Exceeds 5% of Value) December 31, 2011

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

| COLUMN A             | COLUMN B             | COLUMN C       | COLUMN D      | COLUMN G       | COLUMN H                          | COLUMN I           |
|----------------------|----------------------|----------------|---------------|----------------|-----------------------------------|--------------------|
| Identity             | Description of Asset | Purchase Price | Selling Price | Cost of Assets | Current Value at Transaction Date | Net Gain or (Loss) |
| Blackrock Equity     |                      |                |               |                |                                   |                    |
| Divid Fd             | Mutual Fund          | \$ 539,000     | \$ -          | \$ 539,000     | \$ 539,000                        | \$ -               |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 442,928        | -             | 442,928        | 442,928                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 530,180        | -             | 530,180        | 530,180                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 343,302        | -             | 343,302        | 343,302                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | -              | 863,542       | 863,542        | 863,542                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 903,476        | -             | 903,476        | 903,476                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | -              | 890,395       | 890,395        | 890,395                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 459,811        | -             | 459,811        | 459,811                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 454,057        | -             | 454,057        | 454,057                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 563,315        | -             | 563,315        | 563,315                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | -              | 567,480       | 567,480        | 567,480                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | -              | 458,000       | 458,000        | 458,000                           | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | 1,695,000      | -             | 1,695,000      | 1,695,000                         | -                  |
| First American Prime | Interest-bearing     |                |               |                |                                   |                    |
| Obligation Fund CI Y | Cash                 | -              | 573,000       | 573,000        | 573,000                           | -                  |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4j – Schedule of Reportable Transactions (Category 1 – Single Transaction Exceeds 5% of Value) (Continued) December 31, 2011

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

| COLUMN A                                  | COLUMN B              | COLUMN C       | COLUMN D      | COLUMN G       | COLUMN H                          | COLUMN I           |
|-------------------------------------------|-----------------------|----------------|---------------|----------------|-----------------------------------|--------------------|
| Identity                                  | Description of Asset  | Purchase Price | Selling Price | Cost of Assets | Current Value at Transaction Date | Net Gain or (Loss) |
| First American Prime Obligation Fund CI Y | Interest-bearing Cash | -              | 1,043,000     | 1,043,000      | 1,043,000                         | -                  |
| First American Prime Obligation Fund CI Y | Interest-bearing Cash | -              | 390,972       | 390,972        | 390,972                           | -                  |
| First American Prime Obligation Fund CI Y | Interest-bearing Cash | 505,239        | -             | 505,239        | 505,239                           | -                  |
| First American Prime Obligation Fund CI Y | Interest-bearing Cash | -              | 540,372       | 540,372        | 540,372                           | -                  |
| First American Prime Obligation Fund CI Y | Interest-bearing Cash | 539,829        | -             | 539,829        | 539,829                           | -                  |
| First American Prime Obligation Fund CI Y | Interest-bearing Cash | -              | 539,000       | 539,000        | 539,000                           | -                  |
| Templeton Global BD FD Advisor            | Mutual Fund           | 456,000        | -             | 456,000        | 456,000                           | -                  |

The accompanying notes are an integral part of these financial statements

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) December 31, 2011

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

| Column A | Column B                                          | Column C                     | Column D   | Column E         |
|----------|---------------------------------------------------|------------------------------|------------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost       | Current<br>Value |
| *        | First American Prime Obligation Fund              | Interest-bearing cash        | \$ 110,204 | \$ 110,204       |
|          |                                                   |                              | 110,204    | 110,204          |
|          | Amgen Inc                                         | Corporate Bonds              | \$ 9,963   | \$ 9,768         |
|          | Bb&t Corporation                                  | Corporate Bonds              | 10,618     | 10,940           |
|          | Bnp Paribas Mtn                                   | Corporate Bonds              | 15,062     | 14,437           |
|          | Bc America Commer                                 | Corporate Bonds              | 9,964      | 9,707            |
|          | Bank of America                                   | Corporate Bonds              | 14,040     | 14,291           |
|          | Bank Ny Mellon Mtn                                | Corporate Bonds              | 9,993      | 10,144           |
|          | Cr Bard Inc                                       | Corporate Bonds              | 5,070      | 5,604            |
|          | Berkshire Hathway                                 | Corporate Bonds              | 9,992      | 10,602           |
|          | CNH Equipment Trust                               | Corporate Bonds              | 30,599     | 30,566           |
|          | Chevron Corp                                      | Corporate Bonds              | 15,068     | 16,041           |
|          | Chrysler Financial                                | Corporate Bonds              | 7,762      | 7,636            |
|          | Cisco Systems                                     | Corporate Bonds              | 15,257     | 17,389           |
|          | Citigroup Inc                                     | Corporate Bonds              | 16,612     | 16,009           |
|          | Cs First Boston USA                               | Corporate Bonds              | 37,053     | 36,204           |
|          | John Deere Capital Mtn                            | Corporate Bonds              | 15,438     | 16,003           |
|          | Deutsche Bank Ag Mtn                              | Corporate Bonds              | 14,986     | 15,205           |
|          | Ebay Inc                                          | Corporate Bonds              | 4,575      | 5,047            |
|          | Gmac LLC                                          | Corporate Bonds              | 10,076     | 10,191           |
|          | Gen Elec Cap Crp Mtn                              | Corporate Bonds              | 15,254     | 16,034           |
|          | Goldman Sachs Gp Mtn                              | Corporate Bonds              | 15,308     | 14,805           |
|          | Google inc                                        | Corporate Bonds              | 9,945      | 10,398           |
|          | IBM Corp                                          | Corporate Bonds              | 10,833     | 10,341           |
|          | Jp Morgan Chase & Co                              | Corporate Bonds              | 37,374     | 38,859           |
|          | Medtronic Inc                                     | Corporate Bonds              | 9,999      | 10,560           |
|          | Morgan Stanley                                    | Corporate Bonds              | 15,901     | 15,184           |
|          | Pnc Funding Corp                                  | Corporate Bonds              | 4,994      | 5,090            |
|          | Pepsico Inc                                       | Corporate Bonds              | 15,024     | 16,992           |
|          | Proctor Gamble                                    | Corporate Bonds              | 9,920      | 10,117           |
|          | Public Serv Co                                    | Corporate Bonds              | 9,946      | 11,822           |
|          | Sbc Communications                                | Corporate Bonds              | 15,477     | 15,485           |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2011

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

| Column A | Column B                                          | Column C                     | Column D | Column E         |
|----------|---------------------------------------------------|------------------------------|----------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost     | Current<br>Value |
|          | Simon Prop Gp LP                                  | Corporate Bonds              | 10,614   | 10,604           |
|          | Toyota Mtr Cred Mtn                               | Corporate Bonds              | 14,948   | 15,149           |
|          | Wal Mart Stores Inc                               | Corporate Bonds              | 16,055   | 17,702           |
|          | Wells Fargo Co                                    | Corporate Bonds              | 4,498    | 5,698            |
|          | Ontario Province                                  | Corporate Bonds              | 19,976   | 19,938           |
|          | Shell Intl Fin                                    | Corporate Bonds              | 9,972    | 10,759           |
|          | Westpac Banking                                   | Corporate Bonds              | 15,036   | 15,173           |
|          |                                                   | Total Corporate Bonds        | 513,202  | 526,494          |
|          | Coach Inc                                         | Common Stock                 | 34,924   | 40,958           |
|          | Cbs Corp Class B non Voting                       | Common Stock                 | 28,553   | 31,211           |
|          | International Game Technology                     | Common Stock                 | 24,329   | 29,309           |
|          | Gamestop Corp Cl A                                | Common Stock                 | 10,334   | 9,411            |
|          | Nordstrom Inc                                     | Common Stock                 | 24,611   | 27,142           |
|          | Dollar Tree Inc                                   | Common Stock                 | 19,960   | 28,590           |
|          | Ross Stores Inc                                   | Common Stock                 | 35,388   | 57,987           |
|          | Tempur Pedic Intl Inc                             | Common Stock                 | 28,910   | 22,850           |
|          | Home Depot Inc                                    | Common Stock                 | 8,245    | 10,594           |
|          | Expedia Inc                                       | Common Stock                 | 25,932   | 13,987           |
|          | Tripadvisor Inc                                   | Common Stock                 | -        | 12,151           |
|          | Polaris Inds Inc                                  | Common Stock                 | 31,269   | 26,982           |
|          | McDonalds Corp                                    | Common Stock                 | 16,628   | 25,785           |
|          | Yum Brands Inc                                    | Common Stock                 | 19,818   | 23,073           |
|          | Autozone Inc                                      | Common Stock                 | 22,688   | 26,972           |
|          | Petsmart Inc                                      | Common Stock                 | 25,817   | 30,620           |
|          | Archer Daniles Midland Co                         | Common Stock                 | 5,134    | 4,948            |
|          | Cvs Caremark Corp                                 | Common Stock                 | 28,995   | 30,544           |
|          | General Mills Inc                                 | Common Stock                 | 7,428    | 8,607            |
|          | Pepsico Inc                                       | Common Stock                 | 14,342   | 15,128           |
|          | Chevron Corporation                               | Common Stock                 | 26,306   | 29,366           |
|          | Conocophillips                                    | Common Stock                 | 20,805   | 22,662           |
|          | Marathon Oil Corporation                          | Common Stock                 | 18,302   | 19,962           |
|          | Helmerich Payne Inc                               | Common Stock                 | 32,416   | 33,265           |
|          | National Oilwell Expl Co                          | Common Stock                 | 26,700   | 28,624           |
|          | Marathon Petroleum Corp                           | Common Stock                 | 13,528   | 12,018           |
|          | State Str Corp                                    | Common Stock                 | 22,337   | 20,276           |
|          | American Express Co                               | Common Stock                 | 43,076   | 46,274           |
|          | Capital One Financial Corp                        | Common Stock                 | 10,197   | 8,458            |
|          | JP Morgan Chase Co                                | Common Stock                 | 10,319   | 9,543            |
|          | Aflac Inc                                         | Common Stock                 | 33,593   | 27,946           |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2011

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

| Column A | Column B                                          | Column C                     | Column D | Column E         |
|----------|---------------------------------------------------|------------------------------|----------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost     | Current<br>Value |
|          | Metlife Inc                                       | Common Stock                 | 16,919   | 12,222           |
|          | Blackrock Inc                                     | Common Stock                 | 21,947   | 21,032           |
|          | Gilead Sciences Inc                               | Common Stock                 | 27,329   | 27,628           |
|          | Laboratory Corp of America Holdings               | Common Stock                 | 7,963    | 9,886            |
|          | McKesson Corporation                              | Common Stock                 | 43,385   | 49,551           |
|          | Covance Inc                                       | Common Stock                 | 28,998   | 26,106           |
|          | Express Scripts Inc                               | Common Stock                 | 9,661    | 7,821            |
|          | Dentsply Intl Inc                                 | Common Stock                 | 27,988   | 28,797           |
|          | United Health Group Incorporated                  | Common Stock                 | 42,579   | 54,278           |
|          | Amerisourcebergen Corp                            | Common Stock                 | 26,517   | 26,405           |
|          | Bristol Myers Squibb                              | Common Stock                 | 13,146   | 16,598           |
|          | Endo Pharmaceuticals Holdings Inc                 | Common Stock                 | 37,742   | 31,906           |
|          | United Technologies Corp                          | Common Stock                 | 24,767   | 28,944           |
|          | Cummins Inc                                       | Common Stock                 | 34,292   | 31,775           |
|          | Emerson Elec Co                                   | Common Stock                 | 15,996   | 15,468           |
|          | General Electric Co                               | Common Stock                 | 32,446   | 29,551           |
|          | Roper Inds Inc                                    | Common Stock                 | 27,760   | 30,491           |
|          | Caterpillar Inc                                   | Common Stock                 | 37,372   | 36,965           |
|          | Danaher Corp                                      | Common Stock                 | 43,839   | 43,841           |
|          | Donaldson Co Inc                                  | Common Stock                 | 27,030   | 30,772           |
|          | Dover Corp                                        | Common Stock                 | 33,549   | 29,722           |
|          | Eaton Corp                                        | Common Stock                 | 12,363   | 13,929           |
|          | Gardner Denver Inc                                | Common Stock                 | 29,200   | 27,433           |
|          | Illinois Tool Works                               | Common Stock                 | 17,412   | 17,843           |
|          | Parker Hannifin Corp                              | Common Stock                 | 29,308   | 28,670           |
|          | Union Pacific Corp                                | Common Stock                 | 47,368   | 58,479           |
|          | Genuine Parts Co                                  | Common Stock                 | 8,793    | 12,240           |
|          | Intuit Inc                                        | Common Stock                 | 23,658   | 27,189           |
|          | Cisco Sys Inc                                     | Common Stock                 | 25,862   | 28,132           |
|          | Qualcomm Inc                                      | Common Stock                 | 47,406   | 51,473           |
|          | Apple Inc                                         | Common Stock                 | 20,205   | 26,325           |
|          | Dell Inc                                          | Common Stock                 | 26,294   | 24,330           |
|          | International Business Machines Corp              | Common Stock                 | 37,403   | 49,464           |
|          | EMC Corporation                                   | Common Stock                 | 25,426   | 25,352           |
|          | Sandisk Corp                                      | Common Stock                 | 26,729   | 28,837           |
|          | Western Digital Corp                              | Common Stock                 | 32,879   | 29,712           |
|          | F5 Networks Inc                                   | Common Stock                 | 22,146   | 28,228           |
|          | Jabil Circuit Inc                                 | Common Stock                 | 26,770   | 26,423           |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2011

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

| Column A | Column B                                          | Column C                     | Column D | Column E         |
|----------|---------------------------------------------------|------------------------------|----------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost     | Current<br>Value |
|          | Google Inc Cl A                                   | Common Stock                 | 48,397   | 56,839           |
|          | Teradata Corp Del                                 | Common Stock                 | 25,773   | 22,605           |
|          | Altera Corp                                       | Common Stock                 | 28,616   | 28,864           |
|          | Broadcom Corp Cl A                                | Common Stock                 | 43,884   | 36,759           |
|          | Intel Corp                                        | Common Stock                 | 37,905   | 43,238           |
|          | Xilinx Inc                                        | Common Stock                 | 17,094   | 19,011           |
|          | Microsoft Corp                                    | Common Stock                 | 42,097   | 41,484           |
|          | Oracle Corporation                                | Common Stock                 | 46,603   | 45,170           |
|          | Freeport McMoran Copper Gold                      | Common Stock                 | 55,244   | 38,961           |
|          | Joy Global                                        | Common Stock                 | 22,367   | 26,240           |
|          | Peabody Energy Corp                               | Common Stock                 | 44,072   | 23,442           |
|          | Mosanto Co                                        | Common Stock                 | 27,872   | 26,136           |
|          | Mosaic Co                                         | Common Stock                 | 34,603   | 24,307           |
|          | Praxair Inc                                       | Common Stock                 | 18,333   | 23,304           |
|          | Att Inc                                           | Common Stock                 | 10,338   | 10,282           |
|          | Dominion Resources Inc                            | Common Stock                 | 25,723   | 30,043           |
|          | Daimler Ag                                        | Common Stock                 | 19,268   | 13,597           |
|          | Bridgestone Corp ADR                              | Common Stock                 | 7,786    | 7,425            |
|          | Carnival Plc ADR                                  | Common Stock                 | 7,468    | 7,080            |
|          | Nintendo Ltd ADR                                  | Common Stock                 | 8,010    | 6,945            |
|          | Reckitt Benckiser Group ADR                       | Common Stock                 | 15,232   | 14,219           |
|          | Wpp Picsponsored ADR                              | Common Stock                 | 7,333    | 6,268            |
|          | Westfarmers Ltd ADR                               | Common Stock                 | 20,423   | 20,196           |
|          | Anheuser Busch Inbev Nv ADR                       | Common Stock                 | 11,311   | 12,808           |
|          | Arzyta Ag Unspn ADR                               | Common Stock                 | 16,235   | 14,178           |
|          | British Amern Tob Plc ADR                         | Common Stock                 | 19,176   | 20,874           |
|          | Diageo Plc Sponsored ADR                          | Common Stock                 | 16,328   | 19,932           |
|          | Imperial Tob Group PLC ADR                        | Common Stock                 | 12,390   | 13,185           |
|          | Nestle Sa Sponsored ADR                           | Common Stock                 | 19,236   | 21,064           |
|          | Unilever NV ADR                                   | Common Stock                 | 16,184   | 18,044           |
|          | BG Group PLCADR                                   | Common Stock                 | 14,114   | 16,050           |
|          | Cnooc Ltd ADR                                     | Common Stock                 | 13,612   | 9,607            |
|          | Ensco Plc Spon ADR                                | Common Stock                 | 25,878   | 20,786           |
|          | Oao Gazprom Spon ADR                              | Common Stock                 | 12,209   | 10,200           |
|          | Petroleo Brasileiro SA ADR                        | Common Stock                 | 8,436    | 5,964            |
|          | Royal Dutch Shell Plc ADR                         | Common Stock                 | 20,548   | 26,678           |
|          | Canadian Natural Resources Ltd                    | Common Stock                 | 20,763   | 22,422           |
|          | Axa ADR                                           | Common Stock                 | 7,278    | 4,244            |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2011

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<br>of similar entity | Description<br>of Investment | Cost      | Current<br>Value |
|          | BNP Paribas SA ADR                                | Common Stock                 | 9,825     | 5,502            |
|          | Barclays Plc ADR                                  | Common Stock                 | 18,842    | 14,727           |
|          | DBS Group Hldgs Ltd                               | Common Stock                 | 14,119    | 13,283           |
|          | Hsbc Holdings Plc Spons ADR                       | Common Stock                 | 18,943    | 15,240           |
|          | Itau Unibanco Holdings SA ADR                     | Common Stock                 | 10,187    | 10,115           |
|          | Muenchener Rueck Unspn ADR                        | Common Stock                 | 18,058    | 15,043           |
|          | Westfield Group ADR                               | Common Stock                 | 7,565     | 7,133            |
|          | Wheelock & Co Limited ADR                         | Common Stock                 | 20,903    | 14,005           |
|          | Ubs Ag Reg                                        | Common Stock                 | 5,664     | 5,560            |
|          | Glaxo Smithkline PLC ADR                          | Common Stock                 | 14,133    | 15,742           |
|          | H Lundbeck ASADR                                  | Common Stock                 | 7,525     | 6,570            |
|          | Novartis Ag ADR                                   | Common Stock                 | 29,720    | 31,329           |
|          | Sanofi ADR                                        | Common Stock                 | 26,073    | 24,665           |
|          | Teva Pharmaceuticals Inds Ltd ADR                 | Common Stock                 | 16,498    | 14,409           |
|          | Te Connectivity Ltd                               | Common Stock                 | 16,012    | 19,071           |
|          | Fanuc Corporation ADR                             | Common Stock                 | 13,882    | 13,789           |
|          | Murata Manufacturer Unspn ADR                     | Common Stock                 | 19,370    | 17,325           |
|          | Nsk Ltd ADR                                       | Common Stock                 | 9,627     | 8,694            |
|          | Rexam PLC ADR                                     | Common Stock                 | 23,073    | 21,119           |
|          | Schneider Elect SA Unsp ADR                       | Common Stock                 | 18,338    | 12,822           |
|          | Siemens Ag ADR                                    | Common Stock                 | 20,016    | 17,210           |
|          | Indra Sistemas Sa Unsp ADR                        | Common Stock                 | 16,684    | 10,362           |
|          | Akzo Nobel Nv Sponsored ADR                       | Common Stock                 | 17,293    | 15,698           |
|          | BASF AG ADR                                       | Common Stock                 | 9,127     | 9,762            |
|          | Bayer Ag ADR                                      | Common Stock                 | 16,860    | 13,079           |
|          | BHP Billiton Limited ADR                          | Common Stock                 | 8,425     | 8,758            |
|          | Fletcher Building Spn ADR                         | Common Stock                 | 14,701    | 10,112           |
|          | Gold Fields Ltd Spnd ADR                          | Common Stock                 | 12,767    | 13,420           |
|          | Shin Etsu Chem Unspn ADR                          | Common Stock                 | 11,179    | 9,640            |
|          | Bce Inc                                           | Common Stock                 | 8,842     | 11,251           |
|          | China Mobile Limited A D R                        | Common Stock                 | 13,353    | 12,607           |
|          | Ntt Docomo Inc ADR                                | Common Stock                 | 11,435    | 11,652           |
|          | Publicis Group ADR                                | Common Stock                 | 13,849    | 14,522           |
|          | Vodafone Group Plc ADR                            | Common Stock                 | 34,683    | 35,318           |
|          | National Grid Plc Sp ADR                          | Common Stock                 | 25,991    | 25,937           |
|          |                                                   | Total Common Stock           | 3,113,032 | 3,142,983        |
|          | Blackrock Equity Divid Fd                         | Mutual Funds                 | 539,000   | 553,921          |
|          | Gabelli Small Cap Growth I                        | Mutual Funds                 | 200,626   | 199,963          |
|          | John Hancock III Disc Mc Is                       | Mutual Funds                 | 229,186   | 234,182          |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2011

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

| Column A | Column B                                          | Column C                     | Column D            | Column E            |
|----------|---------------------------------------------------|------------------------------|---------------------|---------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost                | Current<br>Value    |
|          | Oppenheimer Developing Mkts Fds CI Y              | Mutual Funds                 | 166,613             | 158,619             |
|          | Van Eck Global Hard Assets I                      | Mutual Funds                 | 262,627             | 250,788             |
|          | Vanguard MSCI Emerging Markets ETF                | Mutual Funds                 | 162,990             | 161,552             |
|          | Vanguard Mid Cap ETF                              | Mutual Funds                 | 227,983             | 233,301             |
|          | Templeton Global Bd Fd Advisor                    | Mutual Funds                 | 469,547             | 451,193             |
|          |                                                   | Total Mutual Funds           | 2,258,572           | 2,243,519           |
|          | FFCB Deb                                          | US Government Bonds          | 40,142              | 41,914              |
|          | FHLB Deb                                          | US Government Bonds          | 78,779              | 80,729              |
|          | FNMA Deb                                          | US Government Bonds          | 30,072              | 30,265              |
|          | FHLMC MTN                                         | US Government Bonds          | 140,641             | 144,465             |
|          | FHLMC Mtcl Mtg                                    | US Government Bonds          | 12,470              | 12,501              |
|          | FNMA MTN                                          | US Government Bonds          | 92,295              | 95,827              |
|          | US Treasury I P                                   | US Government Bonds          | 26,849              | 26,869              |
|          | US Treasury Nt                                    | US Government Bonds          | 377,060             | 384,923             |
|          |                                                   | Total US Government<br>Bonds | 798,308             | 817,492             |
|          |                                                   |                              | <u>\$ 6,793,318</u> | <u>\$ 6,840,692</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