

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>07/01/2021</u> and ending <u>06/30/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY 401(K) RETIREMENT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>10/26/1943</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>10/26/1943</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>10/26/1943</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BOYS & GIRLS CLUBS OF THE TENNESSEE VALLEY</u> <u>967 IRWIN STREET</u> <u>KNOXVILLE, TN 37917</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>62-0475743</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>865-544-3825</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>624410</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>62-0475743</u>	2c Plan Sponsor's telephone number <u>865-544-3825</u>	2d Business code (see instructions) <u>624410</u>	
2b Employer Identification Number (EIN) <u>62-0475743</u>					
2c Plan Sponsor's telephone number <u>865-544-3825</u>					
2d Business code (see instructions) <u>624410</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	04/12/2023	MELISSA BIRKHOLZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	156
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year.....		6a(1)	110
a(2) Total number of active participants at the end of the plan year		6a(2)	105
b Retired or separated participants receiving benefits.....		6b	6
c Other retired or separated participants entitled to future benefits		6c	25
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	136
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	136
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	127
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	9
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2T 2E 2J 2K 2G 3D 2F			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
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) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022		
A Name of plan BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOYS & GIRLS CLUBS OF THE TENNESSEE VALLEY	D Employer Identification Number (EIN) 62-0475743	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
THE TRUST COMPANY OF TENNESSEE
62-1291257

(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)

THE TRUST COMPANY OF TENNESSEE

62-1291257

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 21 37 64 17 24 38 65 19 27 50	NONE	42410	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022		
A Name of plan BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOYS & GIRLS CLUBS OF THE TENNESSEE VALLEY	D Employer Identification Number (EIN) 62-0475743	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	174614	171059
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)	27532	29501
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	9816
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	72605	82562
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	5098036	4230161
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	5372787 4523099
Liabilities			
g	Benefit claims payable	1g	12144 0
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	12144 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	5360643 4523099

Part II Income and Expense Statement

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

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	249798
	(B) Participants	2a(1)(B)	112658
	(C) Others (including rollovers).....	2a(1)(C)	0
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	362456
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	18
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	3626
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	3644
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	129569
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	129569
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-857939
c Other income.....	2c		357
d Total income. Add all income amounts in column (b) and enter total.....	2d		-361913
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	432808	
(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)		432808
f Corrective distributions (see instructions).....	2f		413
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	19308	
(2) Contract administrator fees.....	2i(2)	23102	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		42410
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		475631
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-837544
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: H G & A ASSOCIATES, P.C.

(2) EIN: 62-1206753

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

	Yes	No	Amount
4a		X	

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

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

A Name of plan BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 BOYS & GIRLS CLUBS OF THE TENNESSEE VALLEY	D Employer Identification Number (EIN) 62-0475743

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 46-2345389		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

Part III	Amendments
-----------------	-------------------

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

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2021
v. 201209

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 lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

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

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

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

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

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

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

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

- 19** If the total number of participants is 1,000 or more, complete lines (a) 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 line 19(b)?

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

Boys and Girls Clubs of the Tennessee Valley 401K Plan

Financial Statements with Supplemental Schedules
Years Ended June 30, 2022 and 2021
and
Independent Auditors' Report

BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY
401K PLAN

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Independent Auditors' Report

To the Plan Sponsor
Boys and Girls Clubs of the Tennessee Valley

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

We have performed an audit of the accompanying financial statements of the Boys and Girls Clubs of the Tennessee Valley 401K Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits as of June 30, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended June 30, 2022, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Tim Royster • Jenny C. Raines • Michelle Herrell • Jennifer M. Blackwood



Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Schedules Required by ERISA

The supplemental schedules of Form 5500 Schedule H, Line 4i – Schedule of Assets Held for Investment Purposes at Year End and Form 5500 Schedule H, Line 4j – Schedule of Reportable Transactions as of and for the year ended June 30, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional

procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

H&A Associates, P.C.

Knoxville, Tennessee

April 6, 2023



HG&A Associates, P.C.

Certified Public Accountants

Independent Auditors' Report

To the Plan Sponsor
Boys and Girls Clubs of the Tennessee Valley

Report on the Financial Statements

We were engaged to audit the accompanying statement of net assets available for benefits as of June 30, 2021 and the related statement of changes in net assets available for benefits for the year then ended of the Boys and Girls Clubs of the Tennessee Valley 401K Plan (the Plan), and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 2021 financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 2021 financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the 2021 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

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 sponsor instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by The Trust Company, the trustee and investment fiduciary of the Plan, except for comparing the information with the related information included in the 2021 financial statements. We have been informed by the plan sponsor that The Trust Company holds the Plan's investment assets and executes investment transactions. The plan sponsor has obtained a certification from the trustee and investment fiduciary as of and for the year ended June 30, 2021, that the information provided to the plan sponsor by the trustee and investment fiduciary is complete and accurate.

Tim Royster • Jenny C. Raines • Michelle Herrell • Jennifer M. Blackwood

P.O. Box 50846, Knoxville, TN 37950-0846 • Telephone (865) 691-8000 • FAX (865) 691-3064 • 6504 Deane Hill Drive, Knoxville, TN 37919



The CPA. Never Underestimate The Value.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2021 financial statements. Accordingly, we do not express an opinion on the 2021 financial statements.

Report on Form and Content in Compliance With DOL Rules and Regulations for the 2021 Financial Statements

The form and content of the information included in the 2021 financial statements, other than that derived from the information certified by the trustee and investment fiduciary, 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.

H&A Associates, P.C.

Knoxville, Tennessee

April 6, 2023

BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY
401K PLAN

Statements of Net Assets Available for Benefits

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Cash and cash equivalents	\$ 9,816	7,198
Investments, at fair value	<u>4,230,161</u>	<u>5,090,838</u>
Total cash equivalents and investments	<u>4,239,977</u>	<u>5,098,036</u>
Receivables:		
Employer contributions	171,059	174,614
Notes receivable from participants	82,562	72,605
Accrued interest and dividends	<u>29,500</u>	<u>27,532</u>
Total receivables	<u>283,121</u>	<u>274,751</u>
Total assets	4,523,098	5,372,787
LIABILITIES		
Due to Boys and Girls Clubs of the Tennessee Valley	<u>-</u>	<u>12,144</u>
Net assets available for benefits	<u><u>\$ 4,523,098</u></u>	<u><u>5,360,643</u></u>

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

BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY
401K PLAN

Statements of Changes in Net Assets Available for Benefits

For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Additions:		
Additions to net assets attributed to:		
Investment income:		
Net appreciation (depreciation) in fair value of investments	\$ (857,939)	1,125,841
Interest and dividends	<u>129,587</u>	<u>95,396</u>
	<u>(728,352)</u>	<u>1,221,237</u>
Interest income on notes receivable from participants	<u>3,626</u>	<u>4,382</u>
Contributions:		
Participants	112,658	96,793
Employer	249,798	239,862
Other	<u>357</u>	<u>-</u>
	<u>362,813</u>	<u>336,655</u>
Total additions	<u>(361,913)</u>	<u>1,562,274</u>
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	433,222	260,273
Fees and commissions	<u>42,410</u>	<u>47,804</u>
Total deductions	<u>475,632</u>	<u>308,077</u>
Net increase (decrease) in net assets	(837,545)	1,254,197
Net assets available for benefits:		
Beginning of year	<u>5,360,643</u>	<u>4,106,446</u>
End of year	<u>\$ 4,523,098</u>	<u>5,360,643</u>

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

BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY
401K PLAN

Notes to Financial Statements

June 30, 2022 and 2021

(1) Description of the Plan

The following description of Boys and Girls Clubs of the Tennessee Valley 401K Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

(a) General

The Plan is a defined contribution plan sponsored by the Boys and Girls Clubs of the Tennessee Valley (the Organization). The Plan was established effective October 26, 1943, and was subsequently amended on January 30, 1991 and March 10, 1993 and restated on July 1, 2003 to conform the Plan to new tax laws. The Plan was amended, effective July 1, 2004 to change the normal retirement age for the Plan from 65 to 59 1/2 years of age. The Plan was also amended February 13, 2007, to change the vesting schedule from a 5-year cliff to a 3-year cliff due to changes in the Pension Protection Act, effective January 1, 2007. The Plan is subject to and complies with the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective October 1, 2009, the Money Purchase Plan was amended to a 401K Plan and the plan name was changed. The amended plan allows eligible employees to make contributions of up to the maximum dollar limit which is set by law (\$20,500 for 2022 and \$19,500 for 2021). Employees who will attain age 50 before the end of the calendar year may elect to defer additional "catch-up" contributions up to the maximum dollar limit which is set by law (\$6,500 for 2022 and 2021). The amendment does not require an employer contribution.

Effective November 15, 2013, the 401K Plan was restated to allow participants to borrow from their fund accounts with a maximum number of loans outstanding at two per participant. Effective January 1, 2014, the 401K Plan was amended to include (a) a change to a calendar fiscal year beginning January 1, 2014; (b) a change from 10% employer contribution to a tiered plan consisting of a 7% profit sharing contribution (7% for 10+ years, 5% for 5-9 years, and 3% for 1-4 years) with a 3% match, and (c) forfeitures to be used to reduce the profit sharing owed by the Plan Sponsor. Effective July 1, 2016 the maximum number of loans outstanding per participant at any one time is one.

Effective July 1, 2016, the 401K Plan was amended to allow Roth contributions which are elective deferral contributions that are made in the same manner as pre-tax elective deferral contributions but on an after-tax basis.

Effective June 30, 2020, the 401K Plan was amended for a change to a fiscal year end of June 30, beginning with a short plan year of January 1, 2020 and ending June 30, 2020. An amendment and restatement of the Plan, effective January 1, 2022, was made for the removal of annuity options except for the transfer of funds and for the matching formula change from discretionary to fixed for 100% of compensation.

(continued)

BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY
401K PLAN

Notes to Financial Statements

June 30, 2022 and 2021

(1) Description of the Plan (continued)

(a) General (continued)

As part of the US Government's Coronavirus Aid, Relief and Economic Security Act ("CARES Act") enacted on March 27, 2020, a material modification was made to the 401K Plan effective March 27, 2020 to (a) increase the maximum number of loans from 1 to 2 from March 27, 2020 through September 23, 2020 and (b) allow provisions to qualified individuals to use 100% of their vested account balance as collateral for coronavirus-related loans, suspend any loan payment due by December 31, 2020 for up to one year (interest on the loan will continue to accrue during this suspension and the loan end date will be adjusted accordingly) and will not be in default for missing a scheduled payment from March 27, 2020 through December 31, 2020. These provisions only apply to qualified individuals who satisfy one of the following criteria:

- Participant is diagnosed with the COVID-19 virus by a CDC approved test
- Participant whose spouse or dependent is diagnosed with the virus
- Participant experienced adverse financial consequences as a result of being quarantined, being furloughed or laid off or having worked hours reduced due to such virus/disease, being unable to work due to lack of child care due to such virus/disease, closing or reducing hours owned or operated by the individual due to such virus/disease
- Participant, spouse, or dependent had a reduction in pay (or self-employment income) due to COVID-19 or had a job offer rescinded or start date for a job delayed due to COVID-19

(b) Participation

All employees are eligible to participate in the Plan for the purposes of making contributions, receiving matching employer contributions, and receiving profit sharing contributions if they have completed twelve months of service, 1,000 hours of service and have also attained age 21. One year of service in the Plan is defined as at least 1,000 or more hours of service in twelve consecutive months.

(c) Contributions

Each active participant may elect to make a tax deferred contribution to the Plan through payroll deduction in an amount up to one hundred percent (100%) of his/her compensation subject to IRS limitations set by law.

The Organization may make a matching contribution to the Plan based on an allocation formula determined by the Organization. The Organization may also, in its sole discretion, make a profit sharing contribution for all eligible participants of the Plan. Forfeitures of terminated participants' non-vested accounts may be used to reduce employer profit sharing contributions. The 2022 and 2021 profit sharing contributions have been reduced by \$9,824 and \$7,198, respectively, from forfeitures and interest available to the employer.

(continued)

**BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY
401K PLAN**

Notes to Financial Statements

June 30, 2022 and 2021

(1) Description of the Plan (continued)

(d) Participant Accounts

Each participant's account is credited with, if applicable, the participant's contribution, the Organization's discretionary matching and profit sharing contributions, an allocation of Plan earnings and appreciation in the value of investments, and the amount of any personal transfer contributions or rollover contributions. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account. The participants have several investment options into which they may direct contributions.

(e) Vesting

Vesting refers to participants earning or acquiring a non-forfeitable right to the full amount of their account. Any elective deferrals, rollover contributions, transfer contributions, and account earnings or losses are 100% vested. Organization matching and profit sharing contributions are fully vested upon three or more years of service. A participant will become automatically vested in their account balance if they attain normal retirement age or if employment is terminated due to disability or death. If the Plan is terminated, the participants will automatically become vested in their account balances.

(f) Benefits and Withdrawals

Participants are eligible to receive their vested benefits upon retirement, death, disability, or termination of employment. Upon becoming eligible to receive benefits for any reason other than death, a participant may choose the form of payment. Otherwise, the payment will be made in the form of a lump sum distribution to the participant. If the participant's vested account balance does not exceed \$1,000, a lump sum payment will be made. If the vested amount exceeds \$1,000, the participant must consent to any distribution of their account balance. Upon death, the participant's beneficiary will become entitled to receive the participant's vested account balance.

Participants that have attained the age of 59 ½ and are 100% vested may receive an in-service distribution. Participants may receive a distribution from their rollover contribution at any time.

(g) Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or one-half the present value of their vested account balance. The Participant's vested account balance (up to 50%) will serve as collateral for the loan and bear interest at a rate of 4.25% to 6.50%. Loans must be repaid over a period up to five years, unless the loan is used to acquire a principal residence. Loan fees may be charged against the Participant's fund account. The maximum number of loans outstanding at any one time by a participant at June 30, 2022 is one.

**BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY
401K PLAN**

Notes to Financial Statements

June 30, 2022 and 2021

(2) Summary of Significant Accounting Policies

(a) Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting and present net assets available for benefits and changes in those net assets.

(b) Cash Equivalents

The policy of the Plan is to treat all highly liquid debt instruments with an original maturity of three months or less as cash equivalents. At June 30, 2022 and 2021, the Plan had on deposit \$9,816 and \$7,198, respectively, from accumulated forfeitures of non-vested balances of terminated participants and related earnings. These funds are available on a daily basis.

(c) Trust Fund Management

The Trust Company operates as the trustee and investment fiduciary for the Plan. Under the terms of the trust agreements, the trustee and investment fiduciary are responsible for the safekeeping of assets in the trust funds and the maintenance of records relating to receipts and disbursements from the trust funds. The trustee and investment fiduciary invests funds and makes payments from the trust funds as directed by the Plan Sponsor. All investment information in the accompanying financial statements, including investment income information, is based on data certified as complete and accurate by The Trust Company.

(d) Use of Estimates

Management of the Plan has made certain estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities to prepare these financial statements in conformity with accounting principles generally accepted in the United States of America. Actual results could differ from those estimates.

(e) Valuation of Investments and Income Recognition

Plan investments are recorded at fair value using price evaluations provided by a pricing service. 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. Investment income is made up of interest and dividends and appreciation (depreciation) of investments. Interest is recorded on an accrual basis and dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

(continued)

**BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY
401K PLAN**

Notes to Financial Statements

June 30, 2022 and 2021

(2) Summary of Significant Accounting Policies (continued)

(f) Plan Operating Expenses

In 2022 and 2021, the audit and administrative expenses were paid by the Plan.

(g) Payment of Benefits

Benefits are recorded when paid.

(h) Notes Receivable from Participants

Loans to participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. As of June 30, 2022 and 2021, no allowance for credit losses has been recorded. If a participant does not make loan repayments per Plan requirements, the loan will be deemed in default and the entire balance of the loan will be immediately due and the entire balance will be treated as a taxable distribution.

(3) Plan Termination

Although it has not expressed any intent to do so, the Organization has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would be 100% vested in their accounts.

(4) Financial Information Certified by the Plan Trustee

The Plan Trustee has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, the amounts for investment assets and transactions in those assets included in the accompanying financial statements and supplemental schedules as of June 30, 2022 and 2021 have been prepared from statements certified as complete and accurate by the Plan Trustee in accordance with DOL regulations.

(5) Fair Value Measurements/Investments

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets (Level 1), and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. There were no Level 2 or Level 3 inputs for the Plan.

(continued)

**BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY
401K PLAN**

Notes to Financial Statements

June 30, 2022 and 2021

(5) Fair Value Measurements/Investments (continued)

Fair value measurement inputs for investments, by level within the fair value hierarchy, held at June 30, 2022 and 2021 were as follows:

	Fair Value	Quoted Prices In Active Markets for Identical Assets (Level 1)
<i>June 30, 2022</i>		
Investments (mutual funds):		
Money Market Funds	\$ 9,816	9,816
Equity Funds	2,807,375	2,807,375
International Equity Funds	225,521	225,521
Bonds	65,710	65,710
International Bond Funds	5,610	5,610
Balanced	1,125,945	1,125,945
	<u>\$ 4,239,977</u>	<u>4,239,977</u>
<i>June 30, 2021</i>		
Investments (mutual funds):		
Cash on Hand	\$ 7,198	7,198
Money Market Funds	3,403,901	3,403,901
Equity Funds	270,134	270,134
International Equity Funds	70,107	70,107
Bonds	4,456	4,456
International Bond Funds	1,342,240	1,342,240
	<u>\$ 5,098,036</u>	<u>5,098,036</u>

Historical cost information is not available for any of these investments.

Level 1 Fair Value Investments

The fair value of cash equivalents and mutual funds is based on quoted net asset value of the shares held by the Plan at year-end.

(6) Risks and Uncertainties

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

(7) Fair Value of Financial Instruments

At June 30, 2022 and 2021, the Plan had receivables of \$283,121 and \$274,521, respectively. The carrying value of these financial instruments approximates their estimated fair values at June 30, 2022 and 2021, due to their relatively short maturities.

BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY
401K PLAN

Notes to Financial Statements

June 30, 2022 and 2021

(8) Income Taxes

The original Plan received a favorable determination letter from the Internal Revenue Service stating that it is qualified under provisions of Section 401(a) of the Internal Revenue Code. The Plan obtained its latest determination letter dated November 30, 2014, in which the Internal Revenue Service recognized the Plan as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe the Plan is qualified, and the related trust is tax exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan is subject to routine audits by taxing authorities; however, there are currently no audits for any tax periods in progress.

(9) Subsequent Events

Subsequent events have been evaluated through April 6, 2023, which is the date the financial statements were available to be issued. As a result of that evaluation the following item is of note related to the Plan financial statements:

- The Plan's profit-sharing contribution (employer contributions receivable) due at June, 30, 2022 of \$171,059 was remitted by the Plan Sponsor to the Plan trustee subsequent to year end.

Supplemental Schedules

**BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY
401K PLAN**

Form 5500, Schedule H, Line 4i - Schedule of Assets Held for Investment Purposes at Year End

June 30, 2022

Plan Sponsor Employer Identification Number: 62-0475743

Plan Number: 001

(a)	(b) Identity of issue	(c) Description of investment	(d) Number of Shares	(e) Current value
	<u>Investments</u>			
	Money Market Funds	JP Morgan US Govt Mmkt Capital	9,816.230	\$ 9,816
	Bond	Metropolitan West Total Return Bond Plan Shs	3,444.159	30,825
	Bond	Blackrock Total Return Fd Class K	2,975.262	30,764
	Equity	Conestoga Small Cap Inst'l	890.258	54,902
	Balanced	BlackRock Lifepath Index 2025 Fund K	21,714.760	303,138
	Balanced	BlackRock Lifepath Index 2030 Fund K	19,829.304	290,102
	Balanced	BlackRock Lifepath Index 2035 Fund K	34,390.180	532,704
	Equity	BlackRock Lifepath Index 2040 Fund K	62,699.327	1,011,967
	Equity	BlackRock Lifepath Index 2045 Fund K	37,486.342	630,520
	Equity	BlackRock Lifepath Index 2050 Fund K	13,164.088	226,817
	Equity	BlackRock Lifepath Index 2055 Fund K	13,889.681	245,153
	Equity	BlackRock Lifepath Index 2060 Fund K	2,810.078	44,203
	Equity	BlackRock Lifepath Index 2065 Fund K	139.862	1,544
	Equity	BlackRock Lifepath Index Retirement Fund K	15,690.894	196,607
	International Bond	PGIM Global Total Return R6	1,078.857	5,610
	Bond	Vanguard Inflation-Protected Sec Fd Admiral	164.310	4,121
	Equity	Vanguard Growth Index Admiral	528.518	60,600
	Equity	Vanguard 500 Index Fd #540 Adm Shs	484.101	169,130
	Equity	Nationwide WCM Focused Small Cap R6	2,407.474	63,341
	Equity	Fidelity Real Estate Index Fund	2,579.461	41,349
	International Equity	Goldman Sachs GQG Ptnrs Intl Opps R6	3,504.065	60,095
	International Equity	Schroders International Multi-Cap Value	6,762.817	59,716
	International Equity	JP Morgan Emerging Markets Equity R6	3,687.140	105,710
	Equity	Vanguard Value Index Admiral #506	1,191.958	61,243
				<u>4,239,977</u>
	Participant loans - rates charged from 4.25% to 6.50% (included in receivables)			<u>82,562</u>
				<u>\$ 4,322,539</u>

(a) Denotes party-in interest. There were none at June 30, 2022.

(d) Historical cost was not available for the individual investments.

The above data is based on information which has been certified as complete and accurate by The Trust Company, the Plan Trustee and Investment Fiduciary.

**BOYS AND GIRLS CLUBS OF THE TENNESSEE VALLEY
401K PLAN**

Form 5500, Schedule H, Line 4j - Schedule of Reportable Transactions

For the Year Ended June 30, 2022

Plan Sponsor Employer Identification Number: 62-0475743

Plan Number: 001

Beginning net assets available for benefits	\$	<u>5,360,643</u>
5% of beginning net assets available for benefits	\$	<u>268,032</u>

Single transactions over 5% of beginning net assets:

<u>(a) Identity</u>	<u>(b) Description of Asset</u>	<u>(c) Purchase Price</u>	<u>(d) Selling Price</u>	<u>(g) Cost of Asset</u>	<u>(h) Current Value of Asset on Transaction Date</u>	<u>(i) Net Gain or Loss</u>
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NO REPORTABLE TRANSACTIONS

Series of transactions with the same party over 5% of beginning net assets:

<u>(a) Identity</u>	<u>(b) Description of Asset</u>	<u>(c) Purchase Price</u>	<u>(d) Selling Price</u>	<u>(g) Cost of Asset</u>	<u>(h) Current Value of Asset on Transaction Date</u>	<u>(i) Net Gain or Loss</u>
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NO REPORTABLE TRANSACTIONS

The above data is based on information which has been certified as complete and accurate
by The Trust Company, the Plan Trustee and Investment Fiduciary.

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT 6/30/2022

PLAN NAME:	BOYS & GIRLS CLUBS OF TENNESSEE VALLEY 401(K) PLAN
THREE DIGIT PLAN NUMBER:	001
PLAN SPONSOR'S NAME:	BOYS & GIRLS CLUBS OF TENNESSEE VALLEY
EMPLOYER IDENTIFICATION NUMBER:	62-0475743

(A)	(B) IDENTITY OF ISSUE, BORROWER, LESSOR , OR SIMILAR PARTY	(C) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	(D) COST	(E) CURRENT VALUE
	BlackRock Lifepath Index 2025 Fund K	21,714.760 Shares of Registered Investment Co	n/a	303,138.05
	BlackRock Lifepath Index 2030 Fund K	19,829.304 Shares of Registered Investment Co	n/a	290,102.72
	BlackRock Lifepath Index 2035 Fund K	34,390.180 Shares of Registered Investment Co	n/a	532,703.89
	BlackRock Lifepath Index 2040 Fund K	62,699.327 Shares of Registered Investment Co	n/a	1,011,967.14
	BlackRock Lifepath Index 2045 Fund K	37,486.342 Shares of Registered Investment Co	n/a	630,520.27
	BlackRock Lifepath Index 2050 Fund K	13,164.088 Shares of Registered Investment Co	n/a	226,817.24
	BlackRock Lifepath Index 2055 Fund K	13,889.681 Shares of Registered Investment Co	n/a	245,152.87
	BlackRock LifePath Index 2060 Fund K	2,810.078 Shares of Registered Investment Co	n/a	44,202.53
	BlackRock LifePath Index 2065 Fund K	139.862 Shares of Registered Investment Co	n/a	1,544.08
	BlackRock Lifepath Index Retirement Fund K	15,690.894 Shares of Registered Investment Co	n/a	196,606.90
	Blackrock Total Return Fd CI K	2,975.262 Shares of Registered Investment Co	n/a	30,764.21
	Conestoga Small Cap Inst'l	890.258 Shares of Registered Investment Co	n/a	54,902.21
	Fidelity Real Estate Index Fund	2,579.461 Shares of Registered Investment Co	n/a	41,348.76
	Goldman Sachs GQG Ptnrs Intl Opps R6	3,504.065 Shares of Registered Investment Co	n/a	60,094.71
	JP Morgan Emerging Markets Equity R6	3,687.140 Shares of Registered Investment Co	n/a	105,710.30
	Metropolitan West Total Return Bond Plan Shs	3,444.159 Shares of Registered Investment Co	n/a	30,825.22
	Nationwide WCM Focused Small Cap R6	2,407.474 Shares of Registered Investment Co	n/a	63,340.64
	PGIM Global Total Return R6	1,078.857 Shares of Registered Investment Co	n/a	5,610.06
	Schroders International Multi-Cap Value	6,762.817 Shares of Registered Investment Co	n/a	59,715.67
	Vanguard 500 Index Fd #540 Adm Shs	484.101 Shares of Registered Investment Co	n/a	169,130.37
	Vanguard Growth Index Admiral	528.518 Shares of Registered Investment Co	n/a	60,599.87
	Vanguard Inflation-Protected Sec Fd Admiral	164.310 Shares of Registered Investment Co	n/a	4,120.89
	Vanguard Value Index Admiral #506	1,191.958 Shares of Registered Investment Co	n/a	61,242.80
	Boys & Girls Club Participant Loans	82,561.460 Interest Rate 4.25% - 6.50%	n/a	82,561.46
	JPMorgan US Govt Mmkt Capital	9,816.230 Par Value Money Market Mutual Fund	n/a	9,816.23