| Form 5500 | Annual Return/Report of Employee Benefit Plan | OMB Nos. 1210-0110 1210-0089 |
|---|---|---|
| Department of the Treasury Internal Revenue Service<br>Department of Labor Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | 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).<br>▶ **Complete all entries in accordance with the instructions to the Form 5500.** | **2021**<br>**This Form is Open to Public Inspection** |

## Part I Annual Report Identification Information

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

**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.)
- [x] a single-employer plan
- [ ] a DFE (specify) ____

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

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

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

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

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
GREATER CINCINNATI BEHAVIORAL HEALTH SERVICES RETIREMENT PLAN

**1b** Three-digit plan number (PN) ▶ 002

**1c** Effective date of plan 07/01/1991

**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)
GREATER CINCINNATI BEHAVIORAL HEALTH SERVICES

1501 MADISON ROAD
WALNUT HILLS, OH 45206

**2b** Employer Identification Number (EIN) 31-0802647

**2c** Plan Sponsor's telephone number 513-354-5200

**2d** Business code (see instructions) 621420

**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. | 04/14/2023 | JOCELYN ARVISAIS |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

**3a** Plan administrator's name and address [X] Same as Plan Sponsor

**3b** Administrator's EIN

**3c** Administrator's telephone number

**4** If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

**a** Sponsor's name

**c** Plan Name

**4b** EIN

**4d** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 816 |
| **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)** | 658 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 632 |
| **b** | Retired or separated participants receiving benefits | **6b** | 12 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 183 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 827 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 827 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 667 |
| **h** | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 230 |
| **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:

2E 2F 2G 2M 2T 3D

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

**b General Schedules**

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **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) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury Internal Revenue Service | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). | 2021 |
| Department of Labor Employee Benefits Security Administration | ▶ **File as an attachment to Form 5500.** | **This Form is Open to Public Inspection.** |
| Pension Benefit Guaranty Corporation | | |

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

**A** Name of plan
GREATER CINCINNATI BEHAVIORAL HEALTH SERVICES RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
GREATER CINCINNATI BEHAVIORAL HEALTH SERVICES

**D** Employer Identification Number (EIN)
31-0802647

## 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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**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)

FIFTH THIRD BANK RETIREMENT SERVICE

38 FOUNTAIN SQUARE PLAZA
CINCINNATI, OH 45263

| (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? |
|---|---|---|---|---|---|---|
| 64 | RECORDKEEPER | 1750 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] No [ ] |

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

LINCOLN FINANCIAL GROUP

1300 S CLINTON ST STE 150
FORT WAYNE, IN 46802-9999

| (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? |
|---|---|---|---|---|---|---|
| 64 | FINANCIAL | 850 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] No [ ] |

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

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

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| SCHEDULE H (Form 5500) | Financial Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury Internal Revenue Service<br>Department of Labor Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | 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>▶ **File as an attachment to Form 5500.** | **2021**<br>**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
GREATER CINCINNATI BEHAVIORAL HEALTH SERVICES RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
GREATER CINCINNATI BEHAVIORAL HEALTH SERVICES

**D** Employer Identification Number (EIN)
31-0802647

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | 0 | 0 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| (1) Employer contributions | 1b(1) | 1453743 | 1142114 |
| (2) Participant contributions | 1b(2) | 0 | 0 |
| (3) Other | 1b(3) | 0 | 0 |
| **c** General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 0 | 0 |
| (2) U.S. Government securities | 1c(2) | 0 | 0 |
| (3) Corporate debt instruments (other than employer securities): | | | |
| (A) Preferred | 1c(3)(A) | 0 | 0 |
| (B) All other | 1c(3)(B) | 0 | 0 |
| (4) Corporate stocks (other than employer securities): | | | |
| (A) Preferred | 1c(4)(A) | 0 | 0 |
| (B) Common | 1c(4)(B) | 0 | 0 |
| (5) Partnership/joint venture interests | 1c(5) | 0 | 0 |
| (6) Real estate (other than employer real property) | 1c(6) | 0 | 0 |
| (7) Loans (other than to participants) | 1c(7) | 0 | 0 |
| (8) Participant loans | 1c(8) | 213009 | 242947 |
| (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) | 0 | 0 |
| (12) Value of interest in 103-12 investment entities | 1c(12) | 0 | 0 |
| (13) Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 23307311 | 21438513 |
| (14) Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| (15) Other | 1c(15) | 4544172 | 3980269 |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(1)** Employer securities | 1d(1) | 0 | 0 |
| **(2)** Employer real property | 1d(2) | 0 | 0 |
| **e** Buildings and other property used in plan operation | 1e | 0 | 0 |
| **f** Total assets (add all amounts in lines 1a through 1e) | 1f | 29518235 | 26803843 |
| **Liabilities** | | | |
| **g** Benefit claims payable | 1g | 0 | 0 |
| **h** Operating payables | 1h | | |
| **i** Acquisition indebtedness | 1i | 0 | 0 |
| **j** Other liabilities | 1j | 0 | 0 |
| **k** Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 29518235 | 26803843 |

## Part II Income and Expense Statement

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

| Income | | (a) Amount | (b) Total |
|---|---|---|---|
| **a Contributions:** | | | |
| **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | 1483512 | |
| **(B)** Participants | 2a(1)(B) | 1333801 | |
| **(C)** Others (including rollovers) | 2a(1)(C) | 179153 | |
| **(2)** Noncash contributions | 2a(2) | 0 | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 2996466 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 0 | |
| **(B)** U.S. Government securities | 2b(1)(B) | 0 | |
| **(C)** Corporate debt instruments | 2b(1)(C) | 0 | |
| **(D)** Loans (other than to participants) | 2b(1)(D) | 0 | |
| **(E)** Participant loans | 2b(1)(E) | 8571 | |
| **(F)** Other | 2b(1)(F) | 0 | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 8571 |
| **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | 0 | |
| **(B)** Common stock | 2b(2)(B) | 0 | |
| **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 689495 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 689495 |
| **(3)** Rents | 2b(3) | | 0 |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 0 | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 0 | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | 0 | |
| **(B)** Other | 2b(5)(B) | 0 | |
| **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | 0 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 0 |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | 0 |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | 0 |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | -4757182 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | -1062650 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 1637243 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | 0 | |
| (3) Other | 2e(3) | 0 | |
| (4) Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 1637243 |
| f Corrective distributions (see instructions) | 2f | | 0 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 11899 |
| h Interest expense | 2h | | 0 |
| i Administrative expenses: (1) Professional fees | 2i(1) | 0 | |
| (2) Contract administrator fees | 2i(2) | 2600 | |
| (3) Investment advisory and management fees | 2i(3) | 0 | |
| (4) Other | 2i(4) | 0 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 2600 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 1651742 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | -2714392 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

**(1)** [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

**(1)** [X] 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: BARNES DENNIG **(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 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:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | | X | |

| | | | 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? | 4e | X | | 500000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 | 4n | | | |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ 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) | Retirement Plan Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury Internal Revenue Service<br>Department of Labor Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | 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).<br>▶ **File as an attachment to Form 5500.** | **2021**<br>**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
GREATER CINCINNATI BEHAVIORAL HEALTH SERVICES RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
GREATER CINCINNATI BEHAVIORAL HEALTH SERVICES

**D** Employer Identification Number (EIN)
31-0802647

## 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): 20-3691658 31-0861029

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

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

## Part II Funding Information

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

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

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

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

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

**6 a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) ..... **6a**

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b**

**c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... **6c**

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

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

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

## Part III Amendments

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

## Part IV ESOPs

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

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

**11 a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

**13** Enter the following information for each employer that 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_____

# Greater Cincinnati Behavioral Health Services Retirement Plan

**Financial Statements**
**With Supplementary Information**
**Years Ended June 30, 2022 and 2021**
**With Independent Auditors' Report**

BARNES DENNIG
Accounting • Tax • Business Insight

OHIO
CINCINNATI OFFICE
150 E. 4th Street
Cincinnati, OH 45202
Main: 513.241.8313
Fax: 513.241.8303

# Independent Auditors' Report

To the Plan Administrator of
Greater Cincinnati Behavioral Health Services Retirement Plan
Cincinnati, Ohio

## Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2022 Financial Statements

We have performed an audit of the accompanying financial statements of Greater Cincinnati Behavioral Health Services Retirement 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 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 2022 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 4 to the financial statements, is complete and accurate.

## Opinion on the 2022 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2022 Financial Statements section:

- The amounts and disclosures in the accompanying 2022 financial statements, 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 accompanying 2022 financial statements 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).

**Independent Auditors' Report**
**(Continued)**

**Basis for Opinion on the 2022 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2022 Financial Statements section of our report. We are required to be independent of Greater Cincinnati Behavioral Health Services Retirement 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 2022 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 Greater Cincinnati Behavioral Health Services Retirement 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 2022 Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material, if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

**Independent Auditors' Report**
**(Continued)**

**Auditors' Responsibilities for the Audit of the 2022 Financial Statements (Continued)**

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Greater Cincinnati Behavioral Health Services Retirement 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 Greater Cincinnati Behavioral Health Services Retirement 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 2022 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.

**Other Matters**

*2022 Supplemental Schedule Required by ERISA*

The supplemental schedule of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of June 30, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is 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.

**Independent Auditors' Report**
**(Continued)**

**Other Matters (Continued)**

The information included in the supplemental schedule, 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 GAAS. For information included in the supplemental schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is 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 schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is 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 schedule 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).

*Auditors' Report on the 2021 Financial Statements*

We were engaged to audit the 2021 financial statements of Greater Cincinnati Behavioral Health Services Retirement Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated January 13, 2022, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2021 financial statements, and (b) the form and content of the information included in the 2021 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Barnes Dennig Co., LTD.

April 11, 2023
Cincinnati, Ohio

## GREATER CINCINNATI BEHAVIORAL HEALTH SERVICES RETIREMENT PLAN

### Statements of Net Assets Available for Benefits
### June 30, 2022 and 2021

| | 2022 | 2021 |
|---|---|---|
| **Assets** | | |
| Investments: | | |
| Mutual funds, at fair value | $ 21,438,511 | $ 23,307,311 |
| Pooled separate accounts, at fair value | 2,994,836 | 3,573,036 |
| Unallocated insurance contracts, at contract value | 985,435 | 971,136 |
| Total investments | 25,418,782 | 27,851,483 |
| Receivables: | | |
| Employer contribution receivable | 1,142,114 | 1,453,743 |
| Notes receivable from participants | 242,947 | 213,009 |
| Total receivables | 1,385,061 | 1,666,752 |
| Net assets available for benefits | $ 26,803,843 | $ 29,518,235 |

The accompanying notes are an integral part of these financial statements

## GREATER CINCINNATI BEHAVIORAL HEALTH SERVICES RETIREMENT PLAN

### Statement of Changes in Net Assets Available for Benefits
### Year Ended June 30, 2022

| | |
|---|---|
| **Additions** | |
| Investment income: | |
| Interest and dividends | $ 689,495 |
| Interest income on notes receivable from participants | 8,571 |
| Contributions: | |
| Participant deferral contributions | 1,333,801 |
| Employer contributions, net of forfeitures | 1,452,336 |
| Other employer contributions | 31,176 |
| Rollover contributions | 179,153 |
| Total contributions | 2,996,466 |
| Total additions | 3,694,532 |
| **Deductions** | |
| Net depreciation in fair value of investments | 4,757,182 |
| Benefits paid directly to participants | 1,649,142 |
| Plan expenses | 2,600 |
| Total deductions | 6,408,924 |
| Net decrease | (2,714,392) |
| **Net assets available for benefits, beginning of year** | 29,518,235 |
| **Net assets available for benefits, end of year** | $ 26,803,843 |

The accompanying notes are an integral part of these financial statements

## GREATER CINCINNATI BEHAVIORAL HEALTH SERVICES RETIREMENT PLAN

### Notes to Financial Statements

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

***Basis of Presentation***

The financial statements of Greater Cincinnati Behavioral Health Services Retirement Plan (the "Plan") have been prepared on the accrual basis using accounting principles generally accepted in the United States of America ("GAAP").

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

***Investment Valuation***

Investments are reported at fair value except for the fully benefit-responsive investment contracts, which is reported at contract 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 5 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 depreciation includes the plan's gains and losses on investments bought and sold as well as held during the year.

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

***Notes Receivable from Participants***

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan document.

***Benefit Payments***

Benefit payments are recorded upon distribution.

***Related-Party Transactions***

Certain Plan assets are in investment funds managed by Fifth Third Bank (Now Empower) and Lincoln National Life Insurance Company or their affiliates. Fifth Third and Lincoln National Life Insurance Company are custodians of the Plan and therefore, these transactions qualify as party-in-interest transactions.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### *Related-Party Transactions (Continued)*

Certain employees of the Greater Cincinnati Behavioral Health Services ("Plan sponsor") provide administrative and executive oversight services to the Plan. The Plan is not charged by the Plan sponsor for the services.

### *Administrative Expenses*

Certain Plan expenses are paid by the Plan sponsor, and accordingly, are not reflected in the Plan's financial statements. Certain investment related expenses are included in net depreciation of fair value of investments.

### *Estimates*

The preparation of financial statements in conformity with GAAP requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

### *Subsequent Events*

The Plan has evaluated subsequent events through April 11, 2023, which is the date these financial statements were available to be issued.

## NOTE 2 DESCRIPTION OF THE PLAN

The following description of the Plan provides only general information. Participants should refer to the Plan document and summary plan description for a more complete description of the Plan's provisions.

### *General*

The Plan is a defined contribution plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"). The original effective date of the Plan was July 1, 1991 whereby it was called the Clermont Recovery Center TSA Plan and covered substantially all of the employees of Clermont Recovery Center. Effective July 1, 2015, the Plan was amended and restated as the Greater Cincinnati Behavioral Health Services Retirement Plan and covers substantially all employees of Greater Cincinnati Behavioral Health Services. Employees are immediately eligible to participant upon attaining age 18. The amended and restated Plan reflects the merger of three organizations with three separate retirement plans. The Greater Cincinnati Behavioral Health Services 401(k) Plan and LifePoint Solutions Retirement Plan were former plans that were terminated resulting in significant rollover contributions into this Plan during 2016. The most recent restatement of the Plan was effective December 2, 2019 and was done as part of transferring the assets of the Plan from TIAA to Fifth Third Bank.

## NOTE 2 DESCRIPTION OF THE PLAN (CONTINUED)

### *Contributions*

Participants may make pre-tax and post-tax salary deferral contributions to the Plan not to exceed 100% of eligible compensation. However, contributions may not exceed limitations established under Section 402(g) of the Internal Revenue Code of 1986 as amended ($20,500 as of June 30, 2022). Section 414(v) of the Internal Revenue Code of 1986 as amended allows a maximum catch-up contribution of $6,500 as of June 30, 2022.

The Plan sponsor may make a discretionary matching contribution under the Plan. The Plan sponsor has elected to make a matching contribution of 50% of employee deferrals up to 4% of eligible compensation for the year ending June 30, 2022. For the year ended June 30, 2022, the Plan sponsor made $341,398 in discretionary matching contributions to the Plan.

The Plan sponsor may also make a discretionary employer contribution under the Plan. The Plan sponsor has elected to make an employer contribution of 6% of eligible compensation allocated based on eligible compensation. Participants must complete a year of service during the Plan year and be actively employed on the last day of the Plan year to share in the discretionary employer contributions. For the year ended June 30, 2022, the Plan sponsor made $1,142,114 in discretionary employer contributions to the Plan.

### *Rollover Contributions*

Participants may rollover their taxable portion of funds previously held for their account in another employee benefit plan to the Plan on a tax-free basis.

### *Participant Accounts*

Each participant's account is credited with the participant's and Plan sponsor's contributions and a pro-rata allocation of the Plan's earnings and expenses. The pro-rata allocation is based upon the proportion of individual account balances to total participant's account balances in the respective investment funds. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

### *Vesting*

Participants are immediately vested in all employee deferrals plus earnings thereon. Vesting in the Company's matching and other discretionary contribution portions of their accounts plus earnings thereon is based on years of continuous service. A participant is fully vested after three years of continuous service. The non-vested balance is forfeited upon termination of service. Forfeitures are used to reduce employer contributions. At June 30, 2022 and 2021 the balance in the forfeiture account was $4,018 and $113, respectively. During June 30, 2022, forfeitures of $52,901 were used to offset employer contributions.

## NOTE 2 DESCRIPTION OF THE PLAN (CONTINUED)

***Payment of Benefits***

Upon a participant's retirement, death, total and permanent disability, other termination of employment with the Company or termination of the Plan, the participant's account is distributed by a lump sum distribution. Participants with a vested account balance of $5,000 or less may be automatically distributed as a lump-sum.

In-service distributions are permissible from a participant's elective deferral account balance if the participant has attained the age of 59 ½. Matching and other discretionary contribution balances are eligible for in-service distributions if the participant has attained the age of 59 ½ and reached three years of continuous service.

In conditions of "financial hardship" a participant may apply to the Plan administrator for approval to withdraw that portion of their vested account balance necessary to meet the financial hardship, subject to the limitations of the Plan and the Internal Revenue Code.

Participants are permitted to withdrawal amounts segregated as rollover contributions at any time.

***Notes Receivable from Participants***

The Plan allows all participants to borrow against their assets held in the Plan. Participants may borrow up to the lesser of $50,000 or 50% of the participant's vested interest. The minimum note receivable amount is $1,000. Only one active note receivable is allowed per participant per plan year. All notes receivable from participants bear interest at a fixed rate over a term not more than five years, except in the case of a note for the purpose of acquiring a home. Interest rates are charged at market rates at the inception of the note receivable. Generally, payments of principal and interest are made through quarterly remittances. Prior to May 2019, only participants from the Clermont Recovery Center TSA Plan could take a loan from the Plan; they were permitted to only borrow against their assets held prior to Plan restatement on July 1, 2015.

## NOTE 3 UNALLOCATED INSURANCE CONTRACTS

The Plan entered into a benefit-responsive investment contract with TIAA-CREF which was transferred to Fifth Third Bank in the 2021 plan year. At June 30, 2022 and 2021, the contract value of this traditional investment contract was $-0- and $122, respectively. As described in Note 1, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan.

TIAA-CREF maintains the contributions in a separate account that is invested at its discretion. TIAA-CREF establishes a Participant Accumulation for each participant to track contributions, interest credited and charges for participant withdrawals and administrative expenses. The contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The minimum crediting interest rate under the contract is 1%.

## NOTE 3 UNALLOCATED INSURANCE CONTRACTS (CONTINUED)

Liquidation of the entire contract may cause a one-time adjustment to the aggregate contract value, limiting the ability of the Plan to transact at contract value with TIAA-CREF. This liquidation is a contingent event, which cannot be initiated by the Plan participants and can only be initiated by the Plan sponsor upon termination of the Plan or complete termination of the contract. The occurrence of these events that may limit the ability of the Plan to transact at contract value is not probable.

The Plan also entered into benefit-responsive investment contracts with Lincoln National Life Insurance Company. At June 30, 2022 and 2021, the contract values of these traditional investment contract were $985,435 and $971,014, respectively.

Lincoln National Life Insurance Company maintains the contributions in a general account that is invested at its discretion. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The minimum crediting interest rate under the contracts is 1.50% or 3.00% depending on the contract terms.

Lincoln National Life Insurance Company limits certain transfers from its contracts. On an annual basis, no more than twelve transfers are permitted, individual transfers cannot be for an amount less than $500 or the remaining amount in the contract, if under $500, and total transfers from the contracts are limited to 25% of the value of the contract.

Liquidation of an entire contract may cause a one-time adjustment to the aggregate contract value, limiting the Plan to transact at contract value with Lincoln National Life Insurance Company. This total liquidation is a contingent event, which can be initiated by the Plan participants on an individual contract basis or by the Plan sponsor upon the termination of the Plan. The occurrence of these events that may limit the ability of the Plan to transact at contract value is not probable.

## NOTE 4 INFORMATION CERTIFIED BY A QUALIFIED INSTITUTION

The following information provided by Lincoln National Life Insurance Company as of as of June 30, 2022 and 2021 and for the year ended June 30, 2022 was certified to be complete and accurate with respect to the following:

(a) The assets held by custodians noted above as of June 30, 2022 and 2021 as well as the transactions involving these assets for the year ended June 30, 2022.

(b) The amount of investment income for the year ended June 30, 2022.

(c) The Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of June 30, 2022.

## NOTE 4 INFORMATION CERTIFIED BY A QUALIFIED INSTITUTION

The following information provided by Fifth Third Bank as of as of June 30, 2022 and 2021 and for the year ended June 30, 2022 was certified to be complete and accurate with respect to the following:

(a) The assets held by custodians noted above as of June 30, 2022 and 2021 as well as the transactions involving these assets for the year ended June 30, 2022.

(b) The amount of investment income for the year ended June 30, 2022.

(c) The Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of June 30, 2022.

## NOTE 5 FAIR VALUE MEASUREMENTS

FASB *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, provides the 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 and the lowest priority to unobservable inputs.

The hierarchy is broken down into three levels based on the ability to observe inputs as follows:

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

*Level 2* – Inputs to the valuation methodology include:

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

If the asset 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 methodologies used for assets measured at fair value. There have been no changes in methodologies used at June 30, 2022 and 2021.

## NOTE 5 FAIR VALUE MEASUREMENTS (CONTINUED)

*Mutual funds*: Valued at the net asset value ('NAV") of shares held by the Plan. The mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish the NAV and to transact at that price.

*Pooled separate accounts:* Valued at the NAV of shares held by the Plan. NAV is based on the market value of underlying investments. The pooled separate accounts are not publicly-quoted price in an active market. The NAV is measured by the custodian as of the close of regular daily trading. The pooled separate accounts invest in various registered mutual funds to generate their investment return.

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 methodologies 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 June 30, 2022:

| | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Mutual funds | $ 21,438,511 | $ - | $ - | $ 21,438,511 |
| Pooled separate accounts | - | 2,994,836 | - | 2,994,836 |
| Total assets at fair value | $ 21,438,511 | $ 2,994,836 | $ - | $ 24,433,347 |

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2021:

| | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Mutual funds | $ 23,307,311 | $ - | $ - | $ 23,307,311 |
| Pooled separate accounts | - | 3,573,036 | - | 3,573,036 |
| Total assets at fair value | $ 23,307,311 | $ 3,573,036 | $ - | $ 26,880,347 |

## NOTE 6 TAX STATUS

The Company has adopted a prototype plan which has received an opinion letter from the Internal Revenue Service dated March 31, 2014, which states the provider's prototype, as then designed, was in compliance with the applicable requirements of the IRC. The Plan itself has not received a determination letter from the IRS. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC, therefore, no provision for income taxes has been included in the Plan's financial statements.

## NOTE 7 PLAN TERMINATION

Although it has not expressed any intent to do so, the Plan sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event the Plan is terminated, participants will become fully vested in their account balances.

## NOTE 8 RECONCILIATION TO FORM 5500

The following is a reconciliation of investments per the financial statements to Schedule H of Form 5500:

| | 2022 | 2021 |
|---|---|---|
| Investments classified as mutual funds per the financial statements | $ 21,438,511 | $ 23,307,311 |
| Investments classified as pooled separate accounts per the financial statements | 2,994,836 | 3,573,036 |
| Investments classified as unallocated insurance contracts per the financial statements | 985,435 | 971,136 |
| Investments classified as mutual funds or other investments per the Form 5500 | $ 25,418,782 | $ 27,851,483 |

## GREATER CINCINNATI BEHAVIORAL HEALTH SERVICES RETIREMENT PLAN

**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)**
**June 30, 2022**

Schedule H (Form 5500)
EIN 31-0802647
Plan Number – 002

| Column A | Column B | Column C | Column D | Column E |
|---|---|---|---|---|
| | Identity of issuer, borrower of similar entity | Description of Investment | Cost | Current Value |
| | Vanguard Ttl Bd Mkt Idx Adm | Mutual fund | | $ 65,576 |
| | BlackRock Lifepath Index 2025 K | Mutual fund | | 2,052,046 |
| | BlackRock Lifepath Index 2030 K | Mutual fund | | 3,019,109 |
| | BlackRock Lifepath Index 2035 K | Mutual fund | | 1,699,855 |
| | BlackRock Lifepath Index 2040 K | Mutual fund | | 2,792,043 |
| | BlackRock Lifepath Index 2045 K | Mutual fund | | 2,054,079 |
| | BlackRock Lifepath Index 2050 K | Mutual fund | | 1,739,173 |
| | BlackRock Lifepath Index 2055 K | Mutual fund | | 1,914,707 |
| | BlackRock Lifepath Index 2060 K | Mutual fund | | 637,745 |
| | BlackRock Lifepath Index Ret K | Mutual fund | | 1,025,680 |
| | Fidelity Emerging Mkts Index | Mutual fund | | 15,346 |
| | Fidelity Internation Indx | Mutual fund | | 573,746 |
| | DFA Commodity Strategy I | Mutual fund | | 49,656 |
| | Vanguard Real Estate Indx Adml | Mutual fund | | 3,958 |
| | Fidelity Sm Cap Index | Mutual fund | | 514,100 |
| | Fidelity Mid Cap Index | Mutual fund | | 231,542 |
| | Janus Henderson Enterprise | Mutual fund | | 503,429 |
| | Fidelity 500 Index | Mutual fund | | 1,130,902 |
| | Vanguard Growth Indx Adml | Mutual fund | | 221,202 |
| | Vanguard Value Indx Amdl | Mutual fund | | 376,439 |
| | Fidelity US Bond Index | Mutual fund | | 269,906 |
| | Loomis Sayles Core Plus Bond | Mutual fund | | 326,808 |
| | Vanguard Federal Money Mkt Inv | Mutual fund | | 176,795 |
| | BlackRock LifePath Index 2065 K | Mutual fund | | 44,665 |
| | PIMCO Real Return INSTL | Mutual fund | | 4 |
| | AB VPS Global Thematic Growth | Pooled separate account | | 24,781 |
| | American Funds Global Growth | Pooled separate account | | 187,347 |
| | American Funds Growth | Pooled separate account | | 276,291 |
| | American Funds Growth- Income | Pooled separate account | | 413,342 |
| | American Funds International | Pooled separate account | | 53,278 |
| | Delaware VIP Diversified Income | Pooled separate account | | 7,935 |
| | Delaware VIP High Yield | Pooled separate account | | 15,974 |

* Denotes Party-In-Interest

NOTE: The above data is based upon information that has been certified as complete and accurate by Fifth Third Bank and Lincoln National Life Insurance Company.

(Continued)

## GREATER CINCINNATI BEHAVIORAL HEALTH SERVICES RETIREMENT PLAN

**Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued)**
**June 30, 2022**

Schedule H (Form 5500)
EIN 31-0802647
Plan Number – 002

| | Identity of issuer, borrower of similar entity | Description of Investment | Cost | Current Value |
|---|---|---|---|---|
| | Delaware VIP Reit | Pooled separate account | | $ 1,442 |
| | Delaware VIP Small Cap Value | Pooled separate account | | 94,929 |
| | Delaware VIP Smid Cap Growth | Pooled separate account | | 122,888 |
| | Delaware VIP Value | Pooled separate account | | 261,810 |
| | Fidelity VIP Contra Fund | Pooled separate account | | 278,375 |
| * | LVIP Baron Growth Opportunities | Pooled separate account | | 43,219 |
| * | LVIP Blackrock Dividend Value MNGDVLTLTY | Pooled separate account | | 7,148 |
| * | LVIP Blackrock Inflation Protected Bond | Pooled separate account | | 14,207 |
| * | LVIP Blended Lrg Cap Growth MNGD Voltlty | Pooled separate account | | 196,576 |
| * | LVIP Delaware Bond | Pooled separate account | | 433 |
| * | LVIP Delaware Social Awareness | Pooled separate account | | 188,786 |
| * | LVIP Delaware Special Opportunities | Pooled separate account | | 54,093 |
| * | LVIP Dimensional U.S. Core Equity 1 | Pooled separate account | | 207,012 |
| * | LVIP Global Conservative Allocation MRSK | Pooled separate account | | 3,368 |
| * | LVIP Global Growth Allocation Mangd Risk | Pooled separate account | | 2,698 |
| * | LVIP Global Moderate Allocation Mgd Risk | Pooled separate account | | 3,387 |
| * | LVIP Government Money Market | Pooled separate account | | 61,959 |
| * | LVIP Mondrian International Value | Pooled separate account | | 55,648 |
| * | LVIP SSGA S&P 500 Index | Pooled separate account | | 190,035 |
| * | LVIP SSGA Small- Cap Index | Pooled separate account | | 12,197 |
| * | LVIP T. Rowe Price Mid Cap Growth | Pooled separate account | | 10,353 |
| * | LVIP T. Rowe Price Structured Mid-Cap Growth | Pooled separate account | | 93,259 |
| * | MFS Utilities | Pooled separate account | | 21,617 |
| * | LVIP SSGA Emerging Markets 100 | Pooled separate account | | 21,455 |
| | Fidelity VIP Growth | Pooled separate account | | 12,607 |
| * | LVIP Delaware Wealth Builder | Pooled separate account | | 53,831 |
| * | LVIP T. Rowe Price 2030 Fund | Pooled separate account | | 2,556 |
| * | Lincoln Fixed Account | Unallocated Insurance Contract | | 985,435 |
| * | Participant Loans | 4.25% - 6.5% | | 242,947 |
| | | | | $ 25,661,729 |

* Denotes Party-In-Interest

NOTE: The above data is based upon information that has been certified as complete and accurate by Fifth Third Bank and Lincoln National Life Insurance Company.

See accompanying independent auditors' report

# SCHEDULE OF ASSETS (HELD AT END OF YEAR)



## Greater Cincinnati Behavioral Health Services Retirement Plan

## 01-JUL-21 to 30-JUN-22



| INVESTMENT OPTION | MATURITY DATE | INTEREST RATE | COST OF ASSETS | CURRENT VALUE |
|---|---|---|---|---|
| 1LIBKX | | | 2,133,523.46 | 2,052,045.80 |
| 1LINKX | | | 3,091,961.34 | 3,019,108.59 |
| 1LIJKX | | | 1,722,439.01 | 1,699,854.64 |
| 1LIKKX | | | 2,799,667.04 | 2,792,042.71 |
| 1LIHKX | | | 2,046,204.55 | 2,054,079.48 |
| 1LIPKX | | | 1,717,557.58 | 1,739,172.65 |
| 1LIVKX | | | 1,936,389.42 | 1,914,707.22 |
| 1LIZKX | | | 690,435.11 | 637,745.15 |
| 1LIWKX | | | 52,356.60 | 44,665.22 |
| 1LIRKX | | | 1,079,587.96 | 1,025,679.50 |
| 1FPADX | | | 20,364.95 | 15,345.92 |
| 1FSPSX | | | 618,019.97 | 573,746.10 |
| 1DCMSX | | | 45,263.43 | 49,655.75 |
| 1VGSLX | | | 4,272.99 | 3,957.62 |
| 1FSSNX | | | 521,679.54 | 514,099.72 |
| 1FSMDX | | | 229,452.26 | 231,542.19 |
| 1JDMNX | | | 582,940.79 | 503,428.51 |
| 1FXAIX | | | 977,086.98 | 1,130,901.80 |
| 1VIGAX | | | 196,423.88 | 221,202.04 |
| 1VVIAX | | | 337,152.39 | 376,438.70 |
| 1FXNAX | | | 304,904.67 | 269,906.33 |
| 1NERNX | | | 368,416.83 | 326,807.57 |
| 1PRRIX | | | 7.44 | 6.47 |
| 1VTABX | | | 76,829.59 | 65,576.30 |
| 1VMFXX | | | 172,778.72 | 172,778.72 |
| | | | **21,725,716.50** | **21,434,494.70** |
| PARTICIPANT LOANS | VARIOUS | 4.250-6.500 | 201,035.76 | 201,035.76 |
| FORFEITURES | | | 4,016.65 | 4,016.65 |

Attachment to Form 5500, Schedule H, Part 4, Item I
EIN # 31-0802647

# SCHEDULE OF ASSETS (HELD AT END OF YEAR)



## Greater Cincinnati Behavioral Health Services Retirement Plan

## 01-JUL-21 to 30-JUN-22

02-JUL-22 18:24:09

| INVESTMENT OPTION | MATURITY DATE | INTEREST RATE | COST OF ASSETS | CURRENT VALUE |
|---|---|---|---|---|

LEGEND

INVESTMENT OPTION:

| | | | |
|---|---|---|---|
| 1LIBKX | BlackRock Lifepath Index 2025 K | 1LINKX | BlackRock Lifepath Index 2030 K |
| 1LIJKX | BlackRock Lifepath Index 2035 K | 1LIKKX | BlackRock Lifepath Index 2040 K |
| 1LIHKX | BlackRock Lifepath Index 2045 K | 1LIPKX | BlackRock Lifepath Index 2050 K |
| 1LIVKX | BlackRock Lifepath Index 2055 K | 1LIZKX | BlackRock LifePath Index 2060 K |
| 1LIWKX | BlackRock LifePath Index 2065 K | 1LIRKX | BlackRock Lifepath Index Retirement K |
| 1FPADX | Fidelity Emerging Markets Index | 1FSPSX | Fidelity International Index |
| 1DCMSX | DFA Commodity Strategy I | 1VGSLX | Vanguard Real Estate Index Admiral |
| 1FSSNX | Fidelity Small Cap Index | 1FSMDX | Fidelity Mid Cap Index |
| 1JDMNX | Janus Henderson Enterprise N | 1FXAIX | Fidelity 500 Index |
| 1VIGAX | Vanguard Growth Index -Admiral | 1VVIAX | Vanguard Value Index - Admiral |
| 1FXNAX | Fidelity US Bond Index | 1NERNX | Loomis Sayles Core Plus Bond N |
| 1PRRIX | PIMCO Real Return Instl | 1VTABX | Vanguard Total Intl Bd Idx Admiral |
| 1VMFXX | Vanguard Federal Money Market Inv | | |

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year
CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year