

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

2022

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

- 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.)
 - 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>CAMPAGNA ACADEMY PENSION & SAVINGS PLAN</u>	1b Three-digit plan number (PN) ▶ <u>002</u>
	1c Effective date of plan <u>01/01/1989</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>CAMPAGNA ACADEMY, INC.</u> <u>7403 CLINE AVENUE</u> <u>SCHERERVILLE, IN 46375</u>	2b Employer Identification Number (EIN) <u>35-1068483</u>
	2c Plan Sponsor's telephone number <u>219-322-8614</u>
	2d Business code (see instructions) <u>624100</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>09/29/2023</u>	<u>AMY ATCHLEY</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address <input checked="" type="checkbox"/> 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	5 210
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).	
6(1) Total number of active participants at the beginning of the plan year	6a(1) 185
6(2) Total number of active participants at the end of the plan year	6a(2) 101
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 23
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 124
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 124
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g 65
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 18
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 2J 2K 2F 2G 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) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> 0 A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> 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 2022 Form M-1 annual report. If the plan was not required to file the 2022 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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan <u>CAMPAGNA ACADEMY PENSION & SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CAMPAGNA ACADEMY, INC.</u>	D Employer Identification Number (EIN) <u>35-1068483</u>	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

NORTH AMERICAN KTRADE ALLIANCE,LLC 1500 NORTH OAK DRIVE, SUITE B
PLYMOUTH, IN 46563

32-0169227

(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)

LATITUDE SERVICE COMPANY, INC

1500 NORTH OAK DRIVE
PLYMOUTH, IN 46563

82-1371994

(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?
13 34 15 30	NONE	10669	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

CAPFINANCIAL PARTNERS, LLC

4208 SIX FORKS ROAD, SUITE 1700
RALEIGH, NC 27609

26-0058143

(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?
13 34 15 30	NONE	7741	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

NORTH AMERICAN KTRADE ALLIANCE, LLC

1500 NORTH OAK DRIVE, SUITE B
PLYMOUTH, IN 46563

32-0169227

(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?
19 28 64	NONE	7252	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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)

NORTH AMERICAN KTRADE ALLIANCE, LLC

1500 NORTH OAK DRIVE, SUITE B
PLYMOUTH, CO 46563

32-0169227

(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?
19 28 64	NONE	1822	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

MATRIX TRUST COMPANY

717 17TH STREET, SUITE 1300
DENVER, CO 80202

75-3182674

(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?
13 34 15 30	NONE	96	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan CAMPAGNA ACADEMY PENSION & SAVINGS PLAN	B Three-digit plan number (PN) ▶	002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 CAMPAGNA ACADEMY, INC.	D Employer Identification Number (EIN) 35-1068483	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE:	METLIFE SVF GAC 25554	
b Name of sponsor of entity listed in (a):	TD AMERITRADE	
c EIN-PN 26-0142858-094	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**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

2022

**This Form is Open to Public
Inspection**

For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **12/31/2022**

A Name of plan CAMPAGNA ACADEMY PENSION & SAVINGS PLAN	B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 CAMPAGNA ACADEMY, INC.	D Employer Identification Number (EIN) 35-1068483

Part I Asset and Liability Statement

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

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions.....	1b(1)	43702
(2) Participant contributions.....	1b(2)	0
(3) Other.....	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	15254
(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)	19569
(9) Value of interest in common/collective trusts.....	1c(9)	
(10) Value of interest in pooled separate accounts.....	1c(10)	
(11) Value of interest in master trust investment accounts.....	1c(11)	
(12) Value of interest in 103-12 investment entities.....	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1363247
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	
(15) Other.....	1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(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	1840921	1441772

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1840921	1441772
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	43702	
(B) Participants	2a(1)(B)	162447	
(C) Others (including rollovers)	2a(1)(C)	5545	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)		211694
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(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)	1179	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1179
(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)		
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)		
(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)		
(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)		

		(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)		-281308
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-68435
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	305052	
(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)		305052
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees.....	2i(2)	25662	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		25662
j Total expenses. Add all expense amounts in column (b) and enter total	2j		330714
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-399149
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: SWARTZ-RETSON

(2) EIN: 35-1509921

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		34424

		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		1000000
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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
--	---	---

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan <u>CAMPAGNA ACADEMY PENSION & SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CAMPAGNA ACADEMY, INC.</u>	D Employer Identification Number (EIN) <u>35-1068483</u>	

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): 20-0937408

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

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

3	
---	--

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> 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. <input type="checkbox"/> 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 _____

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

DECEMBER 31, 2022 AND 2021

SWARTZ, RETSON & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS
235 E. 86TH AVENUE
MERRILLVILLE, IN 46410

CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Campagna Academy, Inc.
Pension and Savings Plan
7403 Cline Avenue
Scherverville, IN 46375

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

We have performed an audit of the accompanying financial statements of Campagna Academy, Inc. Pension and Savings 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 statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Campagna Academy, Inc. Pension and Savings 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 audits 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 certifications from a qualified institution as of and for the years ended December 31, 2022 and 2021, stating that the certified investment information, as described in Note 9 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 Auditor's 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).

Basis for Opinion

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Campagna Academy, Inc. Pension and Savings 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 these 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 Campagna Academy, Inc. Pension and Savings 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.

Auditor's 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 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.

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 Campagna Academy, Inc. Pension and Savings 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 Campagna Academy, Inc. Pension and Savings 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.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) and Schedule of Delinquent Participant Contributions 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 GAAS. 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).

Swartz, Peterson & Co., P.C.

Merrillville, IN
August 12, 2023

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 AND 2021

ASSETS	<u>2022</u>	<u>2021</u>
CASH ACCOUNT		
Retirement Cash Account	\$ <u>15,254</u>	\$ <u>61,106</u>
INVESTMENTS AT FAIR VALUE		
American Europacific Growth Fund	16,472	38,094
American New World Fund Class R-6	13,160	28,518
BlackRock Mid-Cap Growth Equity Portfolio	10,884	35,391
BlackRock Total Return Fund Class K	8,379	21,564
Janus Henderson Triton Fund Class I	66,404	94,923
JPMorgan US Equity Fund Class R5	35,996	81,986
Prudential Global Real Estate Fund Class	701	879
T. Rowe Price Blue Chip Growth Fund	85,188	116,510
T. Rowe Price Cap Appreciation Fund	238,323	281,256
Vanguard 500 Index Fund – Admiral Shares	66,117	75,533
Vanguard Target Retirement 2015 Fund	00	19,016
Vanguard Target Retirement 2020 Fund	62,716	84,658
Vanguard Target Retirement 2025 Fund	77,936	98,151
Vanguard Target Retirement 2030 Fund	119,247	150,536
Vanguard Target Retirement 2035 Fund	37,398	37,669
Vanguard Target Retirement 2040 Fund	50,260	66,759
Vanguard Target Retirement 2045 Fund	74,773	80,038
Vanguard Target Retirement 2050 Fund	95,689	106,817
Vanguard Target Retirement 2055 Fund	50,493	57,644
Vanguard Target Retirement 2060 Fund	45,181	11,487
Vanguard Target Retirement 2065 Fund	00	188
Vanguard Target Retirement Income Fund	15,808	18,440
Vanguard Total Bond Market Index Fund	40,890	54,868
Vanguard Total International Stock Index	<u>117</u>	<u>308</u>
Total Net Investments at Fair Value	<u>1,212,132</u>	<u>1,561,233</u>
INVESTMENTS AT CONTRACT VALUE		
MetLife GAC 25554-Fee Class 75	<u>151,116</u>	<u>190,458</u>
RECEIVABLES		
Employer Contribution Receivable	43,702	00
Other Receivable	00	85
Notes Receivable from Participants	<u>19,569</u>	<u>28,040</u>
Total Receivables	<u>63,271</u>	<u>28,125</u>
LIABILITIES		
Excess Contribution Payable	<u>6,693</u>	<u>00</u>
TOTAL NET ASSETS AVAILABLE FOR BENEFITS	<u>\$1,435,080</u>	<u>\$1,840,922</u>

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

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
CONTRIBUTIONS		
Participants	\$ 155,755	\$ 197,173
Employer Match	43,702	00
Participant Rollover	<u>5,545</u>	<u>00</u>
Total Contributions	<u>205,002</u>	<u>197,173</u>
INVESTMENT INCOME		
Net Appreciation (Depreciation) in Fair Value of Investments	(281,309)	196,805
Interest and Dividends	<u>1,179</u>	<u>1,011</u>
Total Investment Income	<u>(280,130)</u>	<u>197,816</u>
TOTAL ADDITIONS	<u>(75,128)</u>	<u>394,989</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits Paid to Participants	305,052	248,218
Administration Fees	<u>25,662</u>	<u>25,934</u>
Total Deductions	<u>330,714</u>	<u>274,152</u>
NET INCREASE (DECREASE)	(405,842)	120,837
NET ASSETS AVAILABLE FOR BENEFITS - Beginning of Year	<u>1,840,922</u>	<u>1,720,085</u>
NET ASSETS AVAILABLE FOR BENEFITS - End of Year	<u>\$1,435,080</u>	<u>\$1,840,922</u>

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

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 1 - DESCRIPTION OF PLAN AND BENEFITS

A. Description of Plan

The following description of Campagna Academy, Inc. Pension and Savings Plan provides only general information. Participants should refer to the Plan agreement or the summary plan description for a more complete description of the Plan's provision.

B. General

The Plan is a defined contribution plan, and was organized by Campagna Academy, Inc. Pension and Savings Plan (the Plan). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and Fiscal Responsibility Act of 1982 and subsequent pension amendments.

C. Eligibility

Employees who have attained age twenty-one are eligible to enroll in the Plan. Plan entry is allowed on the first day of the quarter following the date the employee met the eligibility requirements.

D. Contributions

Employee contributions are made through periodic payroll deductions. Participants may contribute up to 90% of their eligible compensation, not to exceed \$20,500 and \$19,500 for the years ended December 31, 2022 and 2021, respectively. Participants that have attained the age of 50 years or older during the Plan year are eligible to make catch up contributions. Roth contributions from participants are permitted by the Plan. Participants may contribute amounts that were distributions from other qualified retirement plans. The employer will make a discretionary matching contribution equal to 50% of each participant's deferral contributions for each calendar month up to 6% of the participant's compensation. In addition, participants must have completed a year of service (over 1,000 hours) and be employed on the last day of the year to be eligible for the match contribution. Non-vested forfeitures are unallocated and available to reduce future Organization contributions and administrative expenses.

E. Allocations

The allocation of earnings, expenses, forfeitures, and other adjustments of the Plan to the participants' accounts are based upon the total amount of credits in the participants account at the beginning of the plan year.

F. Withdrawals

Withdrawals of funds from the Plan at times other than retirement, disability, death, or other termination of employment are permitted on account of hardship if the distribution is necessary in light of immediate and heavy financial needs of the participant. The distribution is limited to the amount of a participant's savings contributions.

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 1 - DESCRIPTION OF PLAN AND BENEFITS CONTINUED

G. Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Participants are vested in employer contributions and related earnings based on years of service. The Plan adopted the following vesting schedule, which complies with current regulatory requirements:

<u>Years of Service</u>	<u>Percentage Vested</u>
Less than 2 years	0%
2 years but less than 3	20%
3 years but less than 4	40%
4 years but less than 5	60%
5 years but less than 6	80%
6 years or more	100%

H. Notes Receivable from Participants

Participants are allowed to borrow against their vested interest up to a maximum of 50% of their entire vested interest, not to exceed \$50,000. The minimum loan amount is \$1,000. The interest rates for loans were 4.25% - 6.25% and will be repaid bi-weekly through payroll deductions.

I. Payment of Benefits

Upon reaching normal retirement date, or upon death, disability, or termination a participant or beneficiary may elect to receive a lump sum equal to the value of the participant's account, an insurance company annuity, an insurance policy on participant's life, or investments valued at fair market value at the date of distribution.

J. Forfeitures

Forfeitures of non-vested benefits of terminated employees are used to reduce Organization contributions and administrative expenses. At December 31, 2022 and 2021, \$9,761 and \$61,106 of non-vested forfeitures are unallocated and available to reduce future Organization contributions and administrative expenses, respectively. For the years ending December 31, 2022 and 2021, \$3,966 and \$4,620 in non-vested forfeitures were used to pay administrative expenses.

K. Termination of Plan

It is the intent of the Board of Trustees to continue the Plan in full force and effect but has the right to terminate the Plan. However, in the unlikely event of termination, the participants will become fully vested in their accounts.

Note: On January 19, 2023 the Board of Directors of Campagna Academy, Inc. authorized management to terminate the Plan effective January 31, 2023. See Footnote 13 on page 18.

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

B. Use of Estimates in Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administration to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

C. Investment Valuation and Income Recognition

Employee and employer contributions are invested in mutual fund options selected by the Board of Trustees and plan sponsor. These investments are valued at quoted market prices. The investment funds available are as follows:

American Europacific Growth Fund seeks growth of capital by employing a flexible approach to investing in attractively valued companies in developed and emerging markets that are positioned to benefit from innovation and global economic growth. It primarily invests in common stocks, convertibles, American Depository Receipts, European Depository Receipts, bonds and cash.

The American New World Fund Class R-6 Fund seeks long-term capital appreciation. The fund invests primarily in common stocks of companies with significant exposure to countries with developing economies. It normally invests at least 35% of assets in equity and debt securities of issuers primarily based in qualified countries that have developing economies.

BlackRock Total Return K Fund seeks to realize a total return that exceeds the Barclays U.S. Aggregate Bond Index. The fund typically invests more than 90% of its assets in a diversified portfolio of fixed-income securities such as corporate bonds and notes, mortgage-backed securities, asset-backed securities, convertible securities, preferred securities, and government obligations. It normally invests at least 80% of its assets in bonds and invests primarily in investment grade fixed-income securities.

The Janus Triton Fund Class I Fund seeks long-term growth of capital. The fund invests primarily in common stocks selected for their growth potential. It invests in equity securities of small and medium sized companies.

The JP Morgan US Equity Fund Class R5 seeks to provide high total return from a portfolio of selected equity securities. The fund invests at least 80% of assets in equity securities of U.S. companies. It primarily invests in large and medium capitalization U.S. companies, but may also invest up to 20% of assets in common stocks of foreign companies.

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

The MetLife GAC 25554-Fee Class 75 is a collective trust that seeks to preserve principal investment while earning interest income. It primarily invests in investment contracts issued by insurance companies and other financial institutions.

The Prudential Global Real Estate Fund Class Fund seeks capital appreciation and income. The fund normally invests at least 80% of its investable assets (net assets plus any borrowings made for investment purposes) in equity-related securities of real estate companies, principally real estate investment trusts (REITs), and other real estate securities.

The T. Rowe Price Blue Chip Growth Fund seeks long-term growth of capital; income is a secondary objective. The fund will normally invest at least 80% of assets in the common stocks of large and medium sized blue chip growth companies. It focuses on companies with leading market positions, seasoned management, and strong financial fundamentals.

The T. Rowe Price Capital Appreciation Fund seeks long-term capital appreciation. The fund will normally invest at least 50% of its total assets in the common stocks of established U.S. companies that the advisor believes have above-average potential for capital growth. The remaining assets are generally invested in convertible securities, corporate and government debt, bank loans, and foreign securities.

The Vanguard 500 Index Fund – Admiral Shares Fund seeks to track the performance of a benchmark index that measures the investment return of large capitalization stocks. The fund employs an indexing investment approach designed to track the performance of the S&P 500 Index, a widely recognized benchmark of U.S. stock market performance that is dominated by the stocks of large U.S. companies.

The Vanguard Target Retirement 2015 Fund seeks to provide capital appreciation and current income consistent with its current asset allocation. The fund primarily invests in other Vanguard mutual funds according to an asset allocation strategy designed for investors planning to retire and leave the work force in or within a few years of 2015.

The Vanguard Target Retirement 2020 Fund seeks to provide capital appreciation and current income consistent with its current asset allocation. The fund primarily invests in other Vanguard mutual funds according to an asset allocation strategy designed for investors planning to retire and leave the work force in or within a few years of 2020.

The Vanguard Target Retirement 2025 Fund seeks to provide capital appreciation and current income consistent with its current asset allocation. The fund primarily invests in other Vanguard mutual funds according to an asset allocation strategy designed for investors planning to retire and leave the work force in or within a few years of 2025.

The Vanguard Target Retirement 2030 Fund seeks to provide capital appreciation and current income consistent with its current asset allocation. The fund primarily invests in other Vanguard mutual funds according to an asset allocation strategy designed for investors planning to retire and leave the work force in or within a few years of 2030.

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

The Vanguard Target Retirement 2035 Fund seeks to provide capital appreciation and current income consistent with its current asset allocation. The fund primarily invests in other Vanguard mutual funds according to an asset allocation strategy designed for investors planning to retire and leave the work force in or within a few years of 2035.

The Vanguard Target Retirement 2040 Fund seeks to provide capital appreciation and current income consistent with its current asset allocation. The fund primarily invests in other Vanguard mutual funds according to an asset allocation strategy designed for investors planning to retire and leave the work force in or within a few years of 2040.

The Vanguard Target Retirement 2045 Fund seeks to provide capital appreciation and current income consistent with its current asset allocation. The fund primarily invests in other Vanguard mutual funds according to an asset allocation strategy designed for investors planning to retire and leave the work force in or within a few years of 2045.

The Vanguard Target Retirement 2050 Fund seeks to provide capital appreciation and current income consistent with its current asset allocation. The fund primarily invests in other Vanguard mutual funds according to an asset allocation strategy designed for investors planning to retire and leave the work force in or within a few years of 2050.

The Vanguard Target Retirement 2055 Fund seeks to provide capital appreciation and current income consistent with its current asset allocation. The fund primarily invests in other Vanguard mutual funds according to an asset allocation strategy designed for investors planning to retire and leave the work force in or within a few years of 2055.

The Vanguard Target Retirement 2060 Fund seeks to provide capital appreciation and current income consistent with its current asset allocation. The fund primarily invests in other Vanguard mutual funds according to an asset allocation strategy designed for investors planning to retire and leave the work force in or within a few years of 2060.

The Vanguard Target Retirement 2065 Fund seeks to provide capital appreciation and current income consistent with its current asset allocation. The fund primarily invests in other Vanguard mutual funds according to an asset allocation strategy designed for investors planning to retire and leave the work force in or within a few years of 2065.

The Vanguard Target Retirement Income Fund seeks current income and some capital appreciation. The fund invests in other Vanguard mutual funds according to an asset allocation strategy designed for investors currently in retirement.

The Vanguard Total Bond Market Index Admiral Fund seeks to track the performance of a broad, market-weighted bond index. The fund employs an indexing investment approach designed to track the performance of the Barclays Capital U.S. Aggregate Float Adjusted Index. It invests by sampling the index, holding a broadly diversified collection of securities that, in aggregate, approximates the full index in terms of key risk factors and other characteristics.

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

The Vanguard Total International Stock Index Fund seeks to track the performance of a benchmark index that measures the investment returns of stocks issued by companies located in developed and emerging markets, excluding the United States. The fund employs a passive management or indexing investment approach designed to track the performance of the MSCI All Country World ex USA Investable Market Index, a free-float-adjusted market capitalization index designed to measure equity market performance of companies located in developed and emerging markets.

The BlackRock Mid-Cap Growth Equity Fund seeks long-term capital appreciation. The fund normally invests at least 80% of its net assets in equity securities issued by U.S. mid-capitalization companies which the fund management believes have above-average earnings growth potential. The fund adviser generally defines these companies, at the time of the fund's investment, as those with market capitalizations comparable in size to the companies in the Russell Midcap® Growth Index. It primarily invests in common stock but also can invest in preferred stock, convertible securities, and other equity securities.

D. Payment of Benefits

Benefits are recorded when paid.

E. Income Tax Status

The Plan obtained its latest determination letter on June 30, 2020, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified, and the related trust was tax-exempt as of the financial statement date.

Employer contributions and interest income are not taxable to the participant until distributed.

F. Notes Receivable from Participants

Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 and 2021. If a participant ceases to make loan payments, the Plan administrator will deem the participant loan to be a distribution in accordance with applicable legal requirements, and the participant's account balance will be reduced at the earliest permitted date. The Plan has loans receivable from participants as of December 31, 2022 and 2021 of \$19,569 and \$28,040, respectively.

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

G. Uncertain Income Tax Positions

When applicable, changes in benefits arising from current and prior tax positions taken by the Plan are recognized in the period in which the change occurs. Changes resulting from settlements with taxing authorities are recognized in the period that settlement occurs. Reductions in unrecognized tax benefits as a result of a lapse of the applicable statute of limitations are recognized in the period the statute lapses. Projected penalties and interest recognized on tax positions where it is reasonably possible that the Plan's tax position will not prevail in a review by taxing authorities is recognized as part of current period income tax expense. The Board of Trustees believe that the current and three prior tax periods remain subject to examination by taxing jurisdictions.

NOTE 3 - INVESTMENTS AT FAIR VALUE

During the years ended December 31, 2022 and 2021, the Plan's investments, including bought, sold, as well as held during the years, appreciated (depreciated) in value by \$(281,309) and \$196,805, respectively.

NOTE 4 - FAIR VALUE MEASUREMENTS

The Plan has implemented accounting standards related to fair value measurements, which establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under the standard are described below:

Basis of Fair Value Measurement

- Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;
- Level 2: Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;
- Level 3: Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable

A financial instruments level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 4 - FAIR VALUE MEASUREMENTS CONTINUED

The following tables present by level, within the fair value hierarchy, the Plan investment assets at fair value, as of December 31, 2022 and 2021. As required, investment assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement.

<u>Description</u>	<u>December 31, 2022</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Mutual Funds	\$1,212,132	\$1,212,132	\$ 00	\$ 00
Suspense Account	<u>15,254</u>	<u>15,254</u>	<u>00</u>	<u>00</u>
Total	<u>\$1,227,386</u>	<u>\$1,227,386</u>	<u>\$ 00</u>	<u>\$ 00</u>

<u>Description</u>	<u>December 31, 2021</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Mutual Funds	\$1,561,233	\$1,561,233	\$ 00	\$ 00
Suspense Account	<u>61,106</u>	<u>61,106</u>	<u>00</u>	<u>00</u>
Total	<u>\$1,622,339</u>	<u>\$1,622,339</u>	<u>\$ 00</u>	<u>\$ 00</u>

The following is a description of the valuation techniques and inputs used as of December 31, 2022 and 2021 for the Plan's assets measured at fair value.

Mutual Funds: Valued at quoted market prices

Suspense Accounts: Valued at the amount of cash deposits, credits, and earnings less withdrawals from account.

NOTE 5 - TERMINATED PARTICIPANTS

Included in net assets available for benefits are amounts allocated to individuals who are terminated. Amounts allocated to these individuals were \$588,386 and \$584,435 for the years ended December 31, 2022 and 2021, respectively.

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS

Latitude Service Company, Inc. provided administrative services to the Plan and therefore qualifies as a party-in-interest. Administrative fees paid to Latitude Service Company, Inc. were \$10,669 and \$10,609 for the years ended December 31, 2022 and 2021, respectively.

KTRADE provided recordkeeping services to the Plan and therefore qualifies as a party-in-interest. Administrative fees paid to KTRADE were \$7,252 and \$7,027 for the years ended December 31, 2022 and 2021, respectively.

Certain employees of the Organization provide administrative and trustee services to the Plan. These employees are not paid by the Plan for their services. Certain other administrative expenses are paid by the Organization on behalf of the Plan.

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS CONTINUED

Notes Receivable from participants qualifies as party-in-interest loans. Notes Receivable from participants had a balance of \$19,569 and \$28,040 for the years ended December 31, 2022 and 2021, respectively.

Swartz, Retson & Co., P.C., by virtue of its role as auditor of the Plan's financial statements, qualifies as a party-in-interest. Fees paid to Swartz, Retson & Co., P.C. were \$0 and \$0 for the years ended December 31, 2022 and 2021, respectively.

CAPTRUST provides investment advisory services to the Plan and therefore qualifies as a party-in-interest. Administrative fees paid to CAPTRUST were \$7,741 and \$8,298 for the years ended December 31, 2022 and 2021, respectively.

Matrix Trust Company provides custody services for the Plan and therefore qualifies as a party-in-interest. Fees paid to Matrix Trust Company were \$0 and \$0 for the years ended December 31, 2022 and 2021, respectively.

NOTE 7 - FULLY BENEFIT RESPONSIVE INVESTMENT CONTRACTS

The MetLife Group Annuity Contract No. 25554 is a collective trust that is partially invested in fully benefit-responsive investment contracts. Generally accepted accounting standards require fully benefit-responsive contracts to be valued at fair value on the Statements of Net Assets Available for Benefits which is an adjustment from contract value. Contract value is the relevant measure to the Plan since it is the amount that is available for Plan benefits.

The Portfolio purchases wrap contracts to protect the contract value. The wrap contracts accrue income through interest crediting rates. Future interest crediting rates can be influenced by numerous factors, including by purchases and redemptions by participants. Interest crediting rates are reset monthly, and the minimum interest crediting rate is 0%. The average interest crediting rate was 2.35% and 1.75% for the years ended December 31, 2022 and 2021, respectively.

NOTE 8 - 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 Statements of Net Assets Available for Benefits.

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 9 - INVESTMENTS AND INFORMATION CERTIFIED BY TRUSTEE

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Matrix Trust Company, except for comparing such information certified by the custodian to information included in the Plan's financial statements and supplemental schedule.

	<u>2022</u>	<u>2021</u>
Investments at Fair Value	\$1,227,386	\$1,622,339
Investments at Contract Value	\$ 151,116	\$ 190,458

Matrix Trust Company also certified to the completeness and accuracy of \$(281,309) and \$196,805 of net appreciation (depreciation) in fair value of investments, and \$1,179 and \$1,011 of interest and dividends related to the aforementioned investments for the years ended December 31, 2022 and 2021, respectively.

NOTE 10 - FORFEITURE ACCOUNT

The activity for the forfeiture account for the years ended December 31, 2022 and 2021 is as follows:

	<u>2022</u>	<u>2021</u>
Beginning Balance	\$ 61,106	\$ 46,471
Add: Forfeiture Credits	12,238	19,232
Add: Gains	47	23
Less: Forfeitures Used to Reduce Employer Contributions	59,664	00
Less: Forfeitures Used to Pay Administrative Fees	<u>3,966</u>	<u>4,620</u>
Ending Balance	\$ <u>9,761</u>	\$ <u>61,106</u>

NOTE 11 - EXCESS CONTRIBUTION

Contributions received from participants are net contributions accrued and refunded to certain active participants to return to them excess contributions as required to satisfy certain non-discrimination provisions of the Plan. The amount is included in the Statement of Net Assets Available for Benefits. The excess contributions accrual was \$6,693 and \$0 for the years ended December 31, 2022 and 2021, respectively.

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 12 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets per the financial statements to the Form 5500 for the year ended December 31, 2022:

	<u>Amount</u>
Total Net Assets per Financial Statements	\$1,435,080
Plus: Excess Contributions Payable in 2022	<u>6,693</u>
Total Net Assets per the Form 5500	<u>\$1,441,773</u>

The following is a reconciliation of the participant contributions per the financial statements to the Form 5500 for the year ended December 31, 2022:

	<u>Amount</u>
Participant Contributions per the Financial Statement	\$155,755
Plus: Excess Contributions Payable in 2022	<u>6,693</u>
Participant Contributions per the Form 5500	<u>\$162,448</u>

The following is a reconciliation of the net income per the financial statements to the Form 5500 for the year ended December 31, 2022:

	<u>Amount</u>
Net Income per Financial Statements	\$(405,842)
Plus: Excess Contributions Payable in 2022 and Refunded in 2023	<u>6,693</u>
Net Income per the Form 5500	<u>\$(399,149)</u>

NOTE 13 - SUBSEQUENT EVENT - PLAN TERMINATION

On January 19, 2023, the Board of Directors of Campagna Academy, Inc. authorized management to terminate the Plan effective January 31, 2023. Participants in the Plan shall be 100% vested as of the date of the Plan termination. Plan assets will be distributed to participants or rolled into IRA accounts for their benefit. All Plan assets are expected to be distributed by the end of 2023.

NOTE 14 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through August 12, 2023, the date the financial statements were available for issuance.

SUPPLEMENTARY INFORMATION

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

ITEM 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

FEIN: 35-1068483

PLAN NUMBER 002

DECEMBER 31, 2022

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Assets	Maturity Date	Interest Rate	Collat- eral	Par or Maturity Value	(e) Current Value
	<u>Cash – Suspense Account</u>						
	Cash – Suspense Account	Retirement Cash Account	n/a	n/a	n/a	n/a	\$ <u>15,254</u>
	<u>Mutual Funds</u>						
	American Funds	American Europacific Growth Fund	n/a	n/a	n/a	n/a	16,472
	American Funds	American New World Fund Class R-6	n/a	n/a	n/a	n/a	13,160
	BlackRock	BlackRock Total Return Fund Class K	n/a	n/a	n/a	n/a	8,379
	BlackRock	BlackRock Mid-Cap Growth Equity Portfolio	n/a	n/a	n/a	n/a	10,884
	Janus	Janus Henderson Triton Fund Class I	n/a	n/a	n/a	n/a	66,404
	JPMorgan	JPMorgan US Equity Fund Class R5	n/a	n/a	n/a	n/a	35,996
	Prudential Investments	Prudential Global Real Estate Fund Class	n/a	n/a	n/a	n/a	701
	T. Rowe Price	T. Rowe Price Blue Chip Growth Fund	n/a	n/a	n/a	n/a	85,188
	T. Rowe Price	T. Rowe Price Cap Appreciation Fund	n/a	n/a	n/a	n/a	238,323
	Vanguard	Vanguard 500 Index Fund – Admiral Shares	n/a	n/a	n/a	n/a	66,117
	Vanguard	Vanguard Target Retirement 2020 Fund	n/a	n/a	n/a	n/a	62,716
	Vanguard	Vanguard Target Retirement 2025 Fund	n/a	n/a	n/a	n/a	77,936
	Vanguard	Vanguard Target Retirement 2030 Fund	n/a	n/a	n/a	n/a	119,247
	Vanguard	Vanguard Target Retirement 2035 Fund	n/a	n/a	n/a	n/a	37,398
	Vanguard	Vanguard Target Retirement 2040 Fund	n/a	n/a	n/a	n/a	50,260
	Vanguard	Vanguard Target Retirement 2045 Fund	n/a	n/a	n/a	n/a	74,773
	Vanguard	Vanguard Target Retirement 2050 Fund	n/a	n/a	n/a	n/a	95,689
	Vanguard	Vanguard Target Retirement 2055 Fund	n/a	n/a	n/a	n/a	50,493
	Vanguard	Vanguard Target Retirement 2060 Fund	n/a	n/a	n/a	n/a	45,181
	Vanguard	Vanguard Target Retirement Income Fund	n/a	n/a	n/a	n/a	15,808
	Vanguard	Vanguard Total Bond Market Index Fund	n/a	n/a	n/a	n/a	40,890
	Vanguard	Vanguard Total International Stock Index	n/a	n/a	n/a	n/a	<u>117</u>
	Total Mutual Funds						<u>1,212,132</u>
	<u>Collective Trusts</u>						
	Metlife	Metlife GAC 25554-Fee Class 75	n/a	n/a	n/a	n/a	<u>151,116</u>
	<u>Participants</u>						
*	Participant Loans	Participant Loans	various	4.25% – 6.25%	n/a	n/a	<u>19,569</u>
TOTALS							<u>\$1,398,071</u>

* Indicates Party-in-Interest to the Plan

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FEIN: 35-1068483

PLAN NUMBER 002

DECEMBER 31, 2022

Participant Contributions Transferred Late to Plan \$ <u>34,424</u>	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: <input checked="" type="checkbox"/>	Contributions Not Corrected * \$ <u> 00</u>	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	

* This was corrected in 2022.

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

2022

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022


- 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.)
 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 CAMPAGNA ACADEMY PENSION & SAVINGS PLAN	1b Three-digit plan number (PN) ▶	002
	1c Effective date of plan	01/01/1989
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) CAMPAGNA ACADEMY, INC. 7403 CLINE AVENUE SCHERERVILLE IN 46375	2b Employer Identification Number (EIN)	35-1068483
	2c Plan Sponsor's telephone number	219-322-8614
	2d Business code (see instructions)	624100

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

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

SIGN HERE		<u>9/29/2023</u>	AMY ATCHLEY
	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 (2022)
v. 220413

**CAMPAGNA ACADEMY, INC.
PENSION AND SAVINGS PLAN**

ITEM 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

FEIN: 35-1068483

PLAN NUMBER 002

DECEMBER 31, 2022

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Assets	Maturity Date	Interest Rate	Collat- eral	Par or Maturity Value	(e) Current Value
	<u>Cash – Suspense Account</u>						
	Cash – Suspense Account	Retirement Cash Account	n/a	n/a	n/a	n/a	\$ <u>15,254</u>
	<u>Mutual Funds</u>						
	American Funds	American Europacific Growth Fund	n/a	n/a	n/a	n/a	16,472
	American Funds	American New World Fund Class R-6	n/a	n/a	n/a	n/a	13,160
	BlackRock	BlackRock Total Return Fund Class K	n/a	n/a	n/a	n/a	8,379
	BlackRock	BlackRock Mid-Cap Growth Equity Portfolio	n/a	n/a	n/a	n/a	10,884
	Janus	Janus Henderson Triton Fund Class I	n/a	n/a	n/a	n/a	66,404
	JPMorgan	JPMorgan US Equity Fund Class R5	n/a	n/a	n/a	n/a	35,996
	Prudential Investments	Prudential Global Real Estate Fund Class	n/a	n/a	n/a	n/a	701
	T. Rowe Price	T. Rowe Price Blue Chip Growth Fund	n/a	n/a	n/a	n/a	85,188
	T. Rowe Price	T. Rowe Price Cap Appreciation Fund	n/a	n/a	n/a	n/a	238,323
	Vanguard	Vanguard 500 Index Fund – Admiral Shares	n/a	n/a	n/a	n/a	66,117
	Vanguard	Vanguard Target Retirement 2020 Fund	n/a	n/a	n/a	n/a	62,716
	Vanguard	Vanguard Target Retirement 2025 Fund	n/a	n/a	n/a	n/a	77,936
	Vanguard	Vanguard Target Retirement 2030 Fund	n/a	n/a	n/a	n/a	119,247
	Vanguard	Vanguard Target Retirement 2035 Fund	n/a	n/a	n/a	n/a	37,398
	Vanguard	Vanguard Target Retirement 2040 Fund	n/a	n/a	n/a	n/a	50,260
	Vanguard	Vanguard Target Retirement 2045 Fund	n/a	n/a	n/a	n/a	74,773
	Vanguard	Vanguard Target Retirement 2050 Fund	n/a	n/a	n/a	n/a	95,689
	Vanguard	Vanguard Target Retirement 2055 Fund	n/a	n/a	n/a	n/a	50,493
	Vanguard	Vanguard Target Retirement 2060 Fund	n/a	n/a	n/a	n/a	45,181
	Vanguard	Vanguard Target Retirement Income Fund	n/a	n/a	n/a	n/a	15,808
	Vanguard	Vanguard Total Bond Market Index Fund	n/a	n/a	n/a	n/a	40,890
	Vanguard	Vanguard Total International Stock Index	n/a	n/a	n/a	n/a	<u>117</u>
	Total Mutual Funds						<u>1,212,132</u>
	<u>Collective Trusts</u>						
	Metlife	Metlife GAC 25554-Fee Class 75	n/a	n/a	n/a	n/a	<u>151,116</u>
	<u>Participants</u>						
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TOTALS							<u>\$1,398,071</u>

* Indicates Party-in-Interest to the Plan