

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2022</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	▶ ☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	▶ ☐

Part II	Basic Plan Information —enter all requested information		
1a Name of plan	<u>LEGAL AID SOCIETY OF COLUMBUS 403(B) RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ▶	<u>003</u>
		1c Effective date of plan	<u>01/01/1983</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)		2b Employer Identification Number (EIN)	<u>31-4416407</u>
<u>LEGAL AID SOCIETY OF COLUMBUS</u>		2c Plan Sponsor's telephone number	<u>614-824-2507</u>
<u>1108 CITY PARK AVE., STE. 101</u> <u>COLUMBUS, OH 43206</u>		2d Business code (see instructions)	<u>541110</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2023	KATHLEEN MCGARVEY
	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 ☒ 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		5 128
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 77
a(2) Total number of active participants at the end of the plan year		6a(2) 69
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 63
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 132
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 132
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 132
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 12
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 2G 2J 2L 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 2 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

<div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>► File as an attachment to Form 5500.</div> <div>► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection</div>
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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 LEGAL AID SOCIETY OF COLUMBUS 403(B) RETIREMENT PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 LEGAL AID SOCIETY OF COLUMBUS	D Employer Identification Number (EIN) 31-4416407	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
THE VARIABLE ANNUITY LIFE INSURANCE CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
74-1625348	70238	51416	77	01/01/2022	12/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
3978	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
SHIRLEY A. MCALLISTER

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
3695			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
CLIENT SUPPORT TEAM

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
123			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

ROBERT A. HYNEMAN

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
96			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

DEAN T. KOLLER

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
64			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end.....	4	1000045
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	2652099

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year	7b	965042
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c	Additions: (1) Contributions deposited during the year	7c(1)	36413	
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	20153	
	(4) Transferred from separate account.....	7c(4)	417	
	(5) Other (specify below)	7c(5)		

(6) Total additions.....	7c(6)	56983
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	1022025
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	21934	
(2) Administration charge made by carrier.....	7e(2)		
(3) Transferred to separate account.....	7e(3)		
(4) Other (specify below)	7e(4)	46	

▶ **CONTRACT SURRENDER CHARGES**

(5) Total deductions.....	7e(5)	21980
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	1000045
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

<div>SCHEDULE A (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>► File as an attachment to Form 5500.</div> <div>► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection</div>
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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 LEGAL AID SOCIETY OF COLUMBUS 403(B) RETIREMENT PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 LEGAL AID SOCIETY OF COLUMBUS	D Employer Identification Number (EIN) 31-4416407	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	VFB047	55	01/01/2022	12/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.
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(a) Total amount of commissions paid 4293	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid DALE VAN VALKENBURG

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4271			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
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RANDY SHARP

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
22			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end.....	4	1201057
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	1585455

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **UNALLOCATED ANNUITY CONTRACT**

b Balance at the end of the previous year **7b** 912655

c	Additions: (1) Contributions deposited during the year	7c(1)	57206	
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	17233	
	(4) Transferred from separate account.....	7c(4)	285004	
	(5) Other (specify below)	7c(5)	292	

▶ CAN CONSIST OF VALUE ADJUSTMENT, TRANSFER BETWEEN VOYA ACCOUNTS

(6) Total additions..... **7c(6)** 359735

d Total of balance and additions (add lines **7b** and **7c(6)**)..... **7d** 1272390

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	71041	
(2) Administration charge made by carrier.....	7e(2)		
(3) Transferred to separate account.....	7e(3)		
(4) Other (specify below)	7e(4)	292	

▶ CAN CONSIST OF VALUE ADJUSTMENT, TRANSFER BETWEEN VOYA ACCOUNTS

(5) Total deductions..... **7e(5)** 71333

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 1201057

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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 LEGAL AID SOCIETY OF COLUMBUS 403(B) RETIREMENT PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 LEGAL AID SOCIETY OF COLUMBUS	D Employer Identification Number (EIN) 31-4416407	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
VOYA RETIREMENT INS AND ANNUITY CO
71-0294708

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>LEGAL AID SOCIETY OF COLUMBUS 403(B) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LEGAL AID SOCIETY OF COLUMBUS</u>	D Employer Identification Number (EIN) <u>31-4416407</u>	

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)	306
(2) Participant contributions.....		1b(2)	
(3) Other.....		1b(3)	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1)	
(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)	
(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)	68280234237554
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	9676652203750
(15) Other		1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	7795994	6441304

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7795994	6441304
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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)	263013	
(B) Participants	2a(1)(B)	260621	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		523634
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	20342	
(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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		20342
(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)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-1012266
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-468290
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	886152	
(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)		886152
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)	248	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		248
j Total expenses. Add all expense amounts in column (b) and enter total	2j		886400
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-1354690
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: MALONEY + NOVOTNY, LLC

(2) EIN: 34-0677006

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

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

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan LEGAL AID SOCIETY OF COLUMBUS 403(B) RETIREMENT PLAN		B Three-digit plan number (PN) ► 003
C Plan sponsor's name as shown on line 2a of Form 5500 LEGAL AID SOCIETY OF COLUMBUS		D Employer Identification Number (EIN) 31-4416407
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): 71-0294708 74-1625348		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☒ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

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: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a	
	b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
	c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
	b The corresponding number for the second preceding plan year.....	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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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	<p>If the total number of participants is 1,000 or more, complete lines (a) through (c)</p> <p>a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%</p> <p>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</p> <p>c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____</p>
20	<p>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.</p> <p>a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No</p> <p>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:</p> <p>☐ Yes.</p> <p>☐ 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.</p> <p>☐ 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.</p> <p>☐ No. Other. Provide explanation _____</p>

**LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN**

FINANCIAL REPORT

December 31, 2022 and 2021

**LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN**

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Management
Legal Aid Society of Columbus
403(b) Retirement Plan
Columbus, Ohio

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

We have performed an audit of the financial statements of Legal Aid Society of Columbus 403(b) Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements ("2022 financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's 2022 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from qualified institutions as of and for the year ended December 31, 2022, stating that the certified investment information, as described in Note D to the financial statements, is complete and accurate.

Disclaimer of Opinion on the 2022 Financial Statements

We do not express an opinion on the accompanying 2022 financial statements of the Plan. Because of the significance of the matters described in the Basis for Disclaimer of Opinion on the 2022 Financial Statements section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Disclaimer of Opinion on the 2022 Financial Statements

The Plan has not maintained sufficient accounting records and supporting documents relating to certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009. Accordingly, we were unable to apply auditing procedures sufficient to determine the extent to which the accompanying financial statements may have been affected by these conditions.

Further, as described in Note H to the financial statements, the Plan has excluded from investments in the accompanying statement of net assets available for benefits certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009, as permitted by the DOL's Field Assistance Bulletin No. 2009-02, *Annual Reporting Requirements for 403(b) Plans*. The investment income and distributions related to such accounts have also been excluded in the accompanying statement of changes in net assets available for benefits. The amount of these excluded annuity contracts and custodial accounts and the related income and distributions is not reasonably determinable. Accounting principles generally accepted in the United States of America ("GAAP") require that these accounts and the related income and distributions be included in the accompanying financial statements.

Responsibilities of Management for the 2022 Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the 2022 Financial Statements

Our responsibility is to conduct an audit of the Plan's financial statements in accordance with auditing standards generally accepted in the United States of America and to issue an auditor's report. However, because of the matters described in the Basis for Disclaimer of Opinion on the 2022 Financial Statements section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are required to be independent of the Plan, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

2022 Supplemental Schedule Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL'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. Because of the significance of the matters described in the Basis for Disclaimer of Opinion on the 2022 Financial Statements section of our report, it is inappropriate to, and we do not, express an opinion on this supplemental schedule.

Other Matter

The accompanying statement of net assets available for benefits of the Plan as of December 31, 2021 was not audited, reviewed, or compiled by us and, accordingly, we do not express an opinion or any other form of assurance on them.

A handwritten signature in cursive script that reads "Meloney + Novotny LLC".

Columbus, Ohio
October 10, 2023

**LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2022 and 2021

	<u>2022</u>	<u>2021 (Unaudited)</u>
ASSETS		
Investments, at fair value		
Mutual funds	\$ 2,647,410	\$ 3,215,680
Pooled separate accounts	<u>1,585,455</u>	<u>2,695,170</u>
Total Investments, at fair value	4,232,865	5,910,850
Investments, at contract value		
Fully benefit responsive investment contracts	<u>2,205,790</u>	<u>1,882,217</u>
Total Investments	<u>6,438,655</u>	<u>7,793,067</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u><u>\$ 6,438,655</u></u>	 <u><u>\$ 7,793,067</u></u>

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

**LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2022

ADDITIONS

Investment earnings:	
Interest and dividend income	\$ 20,322
Contributions:	
Employee deferrals	263,319
Employer contributions	260,641
Total contributions	<u>523,960</u>
Total additions	<u>544,282</u>

DEDUCTIONS

Benefits paid to participants	886,152
Net depreciation in fair value of investments	1,012,293
Administrative expenses	248
Total deductions	<u>1,898,693</u>

NET DECREASE (1,354,411)

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year	<u>7,793,066</u>
End of year	<u>\$ 6,438,655</u>

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

**LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN**

NOTES TO FINANCIAL STATEMENTS

NOTE A - DESCRIPTION OF PLAN

The following description of the Legal Aid Society of Columbus 403(b) Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. *General*

The Plan was adopted by the Legal Aid Society of Columbus (the "Organization") effective January 1, 1983, and was amended and restated on January 1, 2020. The purpose of the Plan is to provide an opportunity for full-time employees (1,000 hours of service per year) to increase their savings and provide additional income upon retirement. The Plan is a defined contribution plan covering substantially all full-time employees of the Organization. Employees are eligible to participate in the Plan and make contributions immediately upon commencement of employment.

2. *Contributions*

The Plan provides for employee salary deferrals subject to maximum tax-deferred limitations established by the Internal Revenue Code ("IRC"). Participants age 50 or over may be eligible to make an additional catch-up contribution. Participants may also rollover distributions from other qualified retirement plans.

The Plan allows for nonelective employer contributions, which are fixed and based upon each participants' years of service and compensation. The following table outlines the percentage of each participants' compensation that is contributed to the Plan based on the corresponding years of service:

Years of Service	Contribution Percentage
0	3%
1	4%
2	5%
3+	6%

3. *Vesting*

Participants are immediately vested in elective deferrals, rollover contributions, and the earnings thereon. Participants become 100% vested in the Organization's nonelective employer contributions and earnings thereon after completing 3 years of service with the Organization.

**LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

4. *Forfeitures*

When certain terminations of participation in the Plan occur, the nonvested portion of a participant's account represents a forfeiture, as defined by the Plan. Forfeitures can be used to offset Plan expenses or nonelective employer contributions. Forfeiture balances at December 31, 2022 and 2021 (unaudited) totaled \$4,956 and \$2,027, respectively. No forfeitures were used in 2022.

5. *Participant accounts*

Each participant's account is increased by the participant's voluntary deferral, the Organization's nonelective contribution, rollovers, and investment earnings. Each participant's account is reduced by investment losses, participant withdrawals, and an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which each participant is entitled is the benefit that can be provided from that participant's vested account.

Plan participants are permitted to determine the investments within their account based on a combination of permitted investment options. The Company has the sole discretion to determine or change the number and nature of investment options in the Plan.

6. *Notes receivable from participants*

The Plan does not allow for participant notes receivable.

7. *Benefits paid to participants*

Distributions are payable upon normal retirement age, death, disability, or termination of employment in the form of a lump-sum amount equal to the vested balance of a participant's account or scheduled distribution payments authorized by the participant or beneficiary. Minimum annual distributions occur to comply with the IRC.

On termination of service, a participant with a balance less than \$5,000 must elect to take a lump-sum distribution or roll the balance into another retirement account. A participant with a balance in excess of \$5,000 may elect to receive a single lump-sum distribution or roll the account balance into a qualifying account.

The Plan also provides for hardship in-service withdrawals if certain restrictions are met.

**LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

8. *Party-in-interest Transactions*

Certain plan assets are in investment funds managed by AIG Retirement Services ("AIG") and Voya Retirement Insurance and Annuity Company ("Voya") or their affiliates, including Variable Annuity Life Insurance Company ("VALIC"). AIG and Voya are the custodians of the Plan; therefore, these transactions qualify as party-in-interest transactions, as defined under ERISA guidelines. In addition, the Organization provides certain accounting, recordkeeping and administrative services to the Plan for which it is not compensated.

NOTE B - BASIS OF ACCOUNTING

The financial statements are prepared on an accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

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

The financial statements of the Plan do not include amounts related to certain investment contracts which became inactive prior to January 1, 2009. As contemplated in the Department of Labor's Field Assistance Bulletin No. 2009-02, *Annual Reporting Requirements for 403(b) Plans*, the Organization has made a good faith effort to determine the population of plan participants and has included amounts related to all known contracts in these financial statements. Accordingly, these financial statements are acceptable to the Department of Labor as part of the Plan's Form 5500 filing. However, because of the uncertainty involved in ascertaining all previous arrangements, it is possible that contracts may exist related to this Plan which have not been included in these financial statements and those amounts may be material. Accounting principles generally accepted in the United States of America require these amounts to be included in the financial statements.

LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE C - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies consistently applied in preparation of the accompanying financial statements follows:

1. *Investment valuation and income recognition*

The Plan's investments are stated at fair value except for the fully benefit-responsive investment contracts. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the investment adviser. See Note E for discussion of fair value measurements.

The fully benefit-responsive investment contracts are valued at contract value. Contract value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees. See Note F for discussion of the guaranteed investment contracts.

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

2. *Benefits paid to participants*

Benefits paid to participants are recorded when paid.

3. *Administrative expenses*

Administrative expenses are paid by the Plan to the extent they are not paid by the Organization. Participant loan fees and fees for plan distributions are charged directly to the specific participants.

4. *Use of estimates*

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE D - UNAUDITED INFORMATION

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, AIG and Voya have certified to the completeness and accuracy of all investments reflected in the statements of net assets available for benefits at December 31, 2022, the supplemental schedule at December 31, 2022, the related investment activity reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2022, and investment related information in the accompanying notes to the financial statements. This information is unaudited by independent accountants.

NOTE E - FAIR VALUE MEASUREMENTS

The Plan estimates the fair value of financial instruments using available market information and other generally accepted valuation methodologies. Fair value is defined as the price that would be received to sell an asset or would be paid to transfer a liability in an orderly transaction between market participants at the measurement date. The inputs used to measure fair value are classified into three levels:

- | | |
|---------|---|
| Level 1 | Quoted market prices in active markets for identical assets and liabilities. |
| Level 2 | Observable market-based inputs or unobservable inputs that are corroborated by market data. |
| Level 3 | Unobservable inputs in which little or no market data exists. |

Investments – The following is a description of the valuation methodology used for assets measured at fair value:

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily price and to transact at that price. These funds are deemed to be actively traded and are classified as Level 1.

Pooled Separate Accounts: The investments in pooled separate accounts are held and managed by Voya. The fair value of investments held in these accounts is based on their reported net asset value. The NAV is based primarily on observable inputs, the market value of the underlying investments, and are classified as Level 2.

**LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE E - FAIR VALUE MEASUREMENTS (CONTINUED)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. There have been no changes in the methodologies used. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

2022				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 2,647,410	\$ -	\$ -	\$ 2,647,410
Pooled separate accounts	-	1,585,455	-	1,585,455
Total investments at fair value	<u>\$ 2,647,410</u>	<u>\$ 1,585,455</u>	<u>\$ -</u>	<u>\$ 4,232,865</u>

2021 (Unaudited)				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 3,215,680	\$ -	\$ -	\$ 3,215,680
Pooled separate accounts	-	2,695,170	-	2,695,170
Total investments at fair value	<u>\$ 3,215,680</u>	<u>\$ 2,695,170</u>	<u>\$ -</u>	<u>\$ 5,910,850</u>

NOTE F - GUARANTEED INVESTMENT CONTRACTS

The Plan has benefit-responsive investment contracts with VALIC and Voya. The issuers maintain the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The investment contract issuers are contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Interest is credited on contract balances. Using a single portfolio rate approach. Under this methodology, a single interest rate is applied to all contributions made to the product, regardless of the timing of those contributions. Interest crediting rates are reviewed on a semiannual basis for resetting but may not be less than 2 percent. Such interest rates are reviewed on a periodic basis for resetting.

Generally, there are no events that could limit the ability of the Plan to transact at contract value paid within 90 days or, in rare circumstances, contract value paid over time. There are no events that allow the issuer to terminate the contract and that require the plan sponsor to settle an amount different than contract value paid either within 90 days or over time.

**LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE F - GUARANTEED INVESTMENT CONTRACTS (CONTINUED)

As described in Note C(1), because the contracts are fully benefit responsive, contract value is the relevant measurement for that portion of net assets attributable to the investment contract. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value.

NOTE G - INCOME TAX STATUS

The Organization adopted the Retirement Plan Professionals 403(b) Volume Submitter Plan. The prototype document has obtained a determination letter from the Internal Revenue Service ("IRS") dated March 31, 2017. The IRS determined that the prototype plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since adopting the prototype document. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the Company believes the Plan is qualified and the related trust is tax-exempt.

Management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

NOTE H - RISK AND UNCERTAINTIES

The Plan invests in various investment securities. The Plan's 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 the amounts reported in the statement of net assets available for benefits and participants' individual account balances.

NOTE I - PLAN TERMINATION

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

NOTE J - SUBSEQUENT EVENTS

Prior to the date of the Independent Auditors' Report, which is the date the financial statements were available to be issued, the Organization approved a plan to merge with Ohio State Legal Services Association ("OSLSA"), which is a related party. Under the terms of the agreement employees of the Organization will become employees of OSLSA, effective January 1, 2024. The impact to the Plan has yet to be determined.

SUPPLEMENTAL SCHEDULE

**LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN**

EIN # 31-4416407

Plan Number 003

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2022

(a)	(b)	(c)	(e)
Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, interest rate, collateral, par, or maturity value	Current value	
<u>Mutual Funds:</u>			
* VALIC	AGGRESSIVE GROWTH LIFESTYLE	\$ 148,808	
* VALIC	ARIEL APPRECIATION FUND	83	
* VALIC	BLUE CHIP GROWTH FUND	18,502	
* VALIC	CORE BOND FUND	86,222	
* VALIC	DIVIDEND VALUE	15,722	
* VALIC	EMERGING ECONOMIES	5,840	
* VALIC	GLOBAL REAL ESTATE FUND	5,264	
* VALIC	GLOBAL STRATEGY	22,867	
* VALIC	GOVERNMENT SECURITIES FUND	175	
* VALIC	GROWTH FUND	2,770	
* VALIC	GS VIT GOV MONEY MKT FD INST	70,678	
* VALIC	HIGH YIELD BOND FUND	1,376	
* VALIC	INFLATION PROTECTED FUND	6,935	
* VALIC	INTERNATIONAL GOVERNMENT BOND	30,384	
* VALIC	INTERNATIONAL GROWTH FUND	8,388	
* VALIC	INTERNATIONAL VALUE FUND	6,110	
* VALIC	INTERNATIONAL EQUITIES INDEX FUND	147,620	
* VALIC	INTERNATIONAL OPPORTUNITIES	60,104	
* VALIC	INTERNATIONAL SOCIALLY RESPONSIBLE FUND	7,310	
* VALIC	LARGE CAPITAL GROWTH	337	
* VALIC	MID CAP INDEX FUND	420,768	
* VALIC	MID CAP STRATEGIC GWTH	6,505	
* VALIC	MID CAP VALUE FUND	1,717	
* VALIC	MODERATE GROWTH LIFESTYLE	148,100	
* VALIC	NASDAQ-100(R) INDEX FUND	1,360	
* VALIC	SCIENCE & TECHNOLOGY FUND	107,717	
* VALIC	SMALL CAP GROWTH FUND	5,803	
* VALIC	SMALL CAP INDEX FUND	316,664	
* VALIC	SMALL CAP SPECIAL VALUE FUND	91	
* VALIC	SMALL CAP VALUE FUND	6,908	

LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN

EIN # 31-4416407

Plan Number 003

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2022

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, interest rate, collateral, par, or maturity value	Current value
*	VALIC	STOCK INDEX FUND	\$ 523,662
*	VALIC	SYSTEMATIC CORE FUND	90,518
*	VALIC	SYSTEMATIC VALUE	48,793
*	VALIC	US SOCIALLY RESPONSIBLE FUND	14,257
*	VALIC	VC I CONSERV GROWTH LIFESTYLE	113,947
	T. Rowe Price	T ROWE PRICE RETIRMNT 2025 ADV	4,292
	T. Rowe Price	T ROWE PRICE RETIRMNT 2030 ADV	4,734
	T. Rowe Price	T ROWE PRICE RETIRMNT 2040 ADV	5,799
	T. Rowe Price	T ROWE PRICE RETIRMNT 2045 ADV	589
	T. Rowe Price	T ROWE PRICE RETIRMNT 2050 ADV	28,098
	T. Rowe Price	T ROWE PRICE RETIRMNT 2055 ADV	55,407
	T. Rowe Price	T ROWE PRICE RETIRMNT 2060 ADV	12,564
	Vanguard	VANGUARD LIFESTRATEGY GROWTH	2,468
	Vanguard	VANGUARD LIFESTRATEGY MODERA	5,776
	Vanguard	VANGUARD LONG-TERM TREASURY	44,489
	Vanguard	VANGUARD LT INV-GRADE FUND	6,430
	Vanguard	VANGUARD WELLINGTON FUND INC	13,383
	Vanguard	VANGUARD WINDSOR II	11,076
			2,647,410
<u>Pooled Separate Accounts:</u>			
*	Voya	AMERICAN FUNDS AM BALANCED R3	320,107
*	Voya	AMERICAN FUNDS EUROPACIFIC R3	44,168
*	Voya	AMERICAN FUNDS GROWTH FND R3	24,160
*	Voya	AMERICAN FUNDS WASH MUTUAL R3	108,277
*	Voya	ARIEL FUND INV	7,028
*	Voya	FIDELITY VIP CONTRAFUND PT I	124,274
*	Voya	FIDELITY VIP EQTY-INC PRT I	80,125
*	Voya	FIDELITY VIP GROWTH PORT I	40,791
*	Voya	IMPAX SUST ALLOC FUND INV	13,299
*	Voya	PIONEER HIGH YIELD FUND A	39,945
*	Voya	TEMPLETON FOREIGN FUND A	2,897
*	Voya	VANGUARD VIF - DIVRSD VL PORT	114,960
*	Voya	VANGUARD VIF - SM COMP GRW PORT	62,536

**LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN**

EIN # 31-4416407

Plan Number 003

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2022

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, interest rate, collateral, par, or maturity value	Current value
*	Voya	VOYA INDEX PLUS LARGE CAP PRT I	\$ 2,048
*	Voya	VOYA INDEX PLUS MIDCAP PRT I	52,549
*	Voya	VOYA INDEX PLUS SMALLCAP PRT I	46,290
*	Voya	VOYA INTERMEDIATE BOND PRT I	46,182
*	Voya	VOYA SOLUTION 2025 PORT SRV2	8,087
*	Voya	VOYA SOLUTION 2035 PORT SRV2	286,236
*	Voya	VOYA SOLUTION 2045 PORT SRV2	49,378
*	Voya	VOYA SOLUTION 2055 PORT SRV2	22,183
*	Voya	VOYA SOLUTION 2060 PORT SRV2	681
*	Voya	VOYA SOLUTION INCOME PT SRV2	28,009
*	Voya	VY INV GLOB PORTF - INIT CL	39,230
*	Voya	VY T ROWE PRICE DIVR MDCP GR PT I	22,015
			<u>1,585,455</u>
<u>Guaranteed Investment Contracts:</u>			
*	VALIC	FIXED ACCOUNT PLUS	957,369
*	VALIC	SHORT TERM FIXED ACCOUNT	47,364
*	Voya	VOYA FIXED PLUS ACCOUNT II A	579,040
*	Voya	VOYA FIXED PLUS ACCT II (4571)	622,017
			<u>\$ 2,205,790</u>
	Total Investments		<u>\$ 6,438,655</u>

* Party-in-interest.

** Column (d) Cost is omitted for participant directed investments.

**LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN**

EIN # 31-4416407

Plan Number 003

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2022

(a)	(b)	(c)	(e)
Identity of issue, borrower, lessor, or similar party		Description of investment including maturity date, interest rate, collateral, par, or maturity value	Current value
<u>Mutual Funds:</u>			
*	VALIC	AGGRESSIVE GROWTH LIFESTYLE	\$ 148,808
*	VALIC	ARIEL APPRECIATION FUND	83
*	VALIC	BLUE CHIP GROWTH FUND	18,502
*	VALIC	CORE BOND FUND	86,222
*	VALIC	DIVIDEND VALUE	15,722
*	VALIC	EMERGING ECONOMIES	5,840
*	VALIC	GLOBAL REAL ESTATE FUND	5,264
*	VALIC	GLOBAL STRATEGY	22,867
*	VALIC	GOVERNMENT SECURITIES FUND	175
*	VALIC	GROWTH FUND	2,770
*	VALIC	GS VIT GOV MONEY MKT FD INST	70,678
*	VALIC	HIGH YIELD BOND FUND	1,376
*	VALIC	INFLATION PROTECTED FUND	6,935
*	VALIC	INTERNATIONAL GOVERNMENT BOND	30,384
*	VALIC	INTERNATIONAL GROWTH FUND	8,388
*	VALIC	INTERNATIONAL VALUE FUND	6,110
*	VALIC	INTERNATIONAL EQUITIES INDEX FUND	147,620
*	VALIC	INTERNATIONAL OPPORTUNITIES	60,104
*	VALIC	INTERNATIONAL SOCIALLY RESPONSIBLE FUND	7,310
*	VALIC	LARGE CAPITAL GROWTH	337
*	VALIC	MID CAP INDEX FUND	420,768
*	VALIC	MID CAP STRATEGIC GWTH	6,505
*	VALIC	MID CAP VALUE FUND	1,717
*	VALIC	MODERATE GROWTH LIFESTYLE	148,100
*	VALIC	NASDAQ-100(R) INDEX FUND	1,360
*	VALIC	SCIENCE & TECHNOLOGY FUND	107,717
*	VALIC	SMALL CAP GROWTH FUND	5,803
*	VALIC	SMALL CAP INDEX FUND	316,664
*	VALIC	SMALL CAP SPECIAL VALUE FUND	91
*	VALIC	SMALL CAP VALUE FUND	6,908

LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN

EIN # 31-4416407

Plan Number 003

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2022

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, interest rate, collateral, par, or maturity value	Current value
*	VALIC	STOCK INDEX FUND	\$ 523,662
*	VALIC	SYSTEMATIC CORE FUND	90,518
*	VALIC	SYSTEMATIC VALUE	48,793
*	VALIC	US SOCIALLY RESPONSIBLE FUND	14,257
*	VALIC	VC I CONSERV GROWTH LIFESTYLE	113,947
	T. Rowe Price	T ROWE PRICE RETIRMNT 2025 ADV	4,292
	T. Rowe Price	T ROWE PRICE RETIRMNT 2030 ADV	4,734
	T. Rowe Price	T ROWE PRICE RETIRMNT 2040 ADV	5,799
	T. Rowe Price	T ROWE PRICE RETIRMNT 2045 ADV	589
	T. Rowe Price	T ROWE PRICE RETIRMNT 2050 ADV	28,098
	T. Rowe Price	T ROWE PRICE RETIRMNT 2055 ADV	55,407
	T. Rowe Price	T ROWE PRICE RETIRMNT 2060 ADV	12,564
	Vanguard	VANGUARD LIFESTRATEGY GROWTH	2,468
	Vanguard	VANGUARD LIFESTRATEGY MODERA	5,776
	Vanguard	VANGUARD LONG-TERM TREASURY	44,489
	Vanguard	VANGUARD LT INV-GRADE FUND	6,430
	Vanguard	VANGUARD WELLINGTON FUND INC	13,383
	Vanguard	VANGUARD WINDSOR II	11,076
			2,647,410
<u>Pooled Separate Accounts:</u>			
*	Voya	AMERICAN FUNDS AM BALANCED R3	320,107
*	Voya	AMERICAN FUNDS EUROPACIFIC R3	44,168
*	Voya	AMERICAN FUNDS GROWTH FND R3	24,160
*	Voya	AMERICAN FUNDS WASH MUTUAL R3	108,277
*	Voya	ARIEL FUND INV	7,028
*	Voya	FIDELITY VIP CONTRAFUND PT I	124,274
*	Voya	FIDELITY VIP EQTY-INC PRT I	80,125
*	Voya	FIDELITY VIP GROWTH PORT I	40,791
*	Voya	IMPAX SUST ALLOC FUND INV	13,299
*	Voya	PIONEER HIGH YIELD FUND A	39,945
*	Voya	TEMPLETON FOREIGN FUND A	2,897
*	Voya	VANGUARD VIF - DIVRSD VL PORT	114,960
*	Voya	VANGUARD VIF - SM COMP GRW PORT	62,536

**LEGAL AID SOCIETY OF COLUMBUS
403(B) RETIREMENT PLAN**

EIN # 31-4416407

Plan Number 003

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2022

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, interest rate, collateral, par, or maturity value	Current value
*	Voya	VOYA INDEX PLUS LARGE CAP PRT I	\$ 2,048
*	Voya	VOYA INDEX PLUS MIDCAP PRT I	52,549
*	Voya	VOYA INDEX PLUS SMALLCAP PRT I	46,290
*	Voya	VOYA INTERMEDIATE BOND PRT I	46,182
*	Voya	VOYA SOLUTION 2025 PORT SRV2	8,087
*	Voya	VOYA SOLUTION 2035 PORT SRV2	286,236
*	Voya	VOYA SOLUTION 2045 PORT SRV2	49,378
*	Voya	VOYA SOLUTION 2055 PORT SRV2	22,183
*	Voya	VOYA SOLUTION 2060 PORT SRV2	681
*	Voya	VOYA SOLUTION INCOME PT SRV2	28,009
*	Voya	VY INV GLOB PORTF - INIT CL	39,230
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	Total Investments		<u>\$ 6,438,655</u>

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