

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2022

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500.

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 12/31/2022

- A This return/report is for: a multiemployer plan, a multiple-employer plan, 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

Table with 4 columns: Field ID (1a-2d), Field Description, and Value. Includes Name of plan (PENSION PLAN FOR EMPLOYEES OF THE CHILDREN'S HOME SOCIETY OF FLORIDA), Plan sponsor's name, Mailing address (5766 S. SEMORAN BLVD, ORLANDO, FL 32822), Three-digit plan number (001), Effective date of plan (01/01/1975), Employer Identification Number (59-0192430), Plan Sponsor's telephone number (321-397-3000), and Business code (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.

Table for signatures with columns: SIGN HERE, Signature, Date, and Name. Includes entries for plan administrator, employer/plan sponsor, and DFE, all signed by NARRIA ROBOTHAM on 10/16/2023.

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

Form 5500 (2022) v. 220413

<b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor  MS. BARBARA MCDONALD  5766 S. SEMORAN BLVD ORLANDO, FL 32822	<b>3b</b> Administrator's EIN 59-0192430  <b>3c</b> Administrator's telephone number 321-397-0042
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<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
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<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	47
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<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).		
<b>a(1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b>	1
<b>a(2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b>	0
<b>b</b> Retired or separated participants receiving benefits .....	<b>6b</b>	0
<b>c</b> Other retired or separated participants entitled to future benefits.....	<b>6c</b>	0
<b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....	<b>6d</b>	0
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....	<b>6e</b>	0
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....	<b>6f</b>	0
<b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	<b>6g</b>	
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6h</b>	0
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 1A 1I 1H

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

<b>9a</b> 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	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input checked="" 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
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**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

<b>a Pension Schedules</b> (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)  (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary  (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan) (3) <input type="checkbox"/> <b>0 A</b> (Insurance Information) (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)
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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**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.

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

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**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 \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2022</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 12/31/2022

<b>A</b> Name of plan <u>PENSION PLAN FOR EMPLOYEES OF THE CHILDREN'S HOME SOCIETY OF FLORIDA</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>THE CHILDRENS HOME SOCIETY OF FLORIDA</u>	<b>D</b> Employer Identification Number (EIN) <u>59-0192430</u>	

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

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

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

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

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

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

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

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**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)

GROOM LAW GROUP CHARTERED

52-1219029

(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?
17	CONSULTANT	27519	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)

FIFTH THIRD BANK

31-0676865

(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?
21	TRUSTEE	17315	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

(b) 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.

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>► File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2022</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2022 or fiscal plan year beginning **07/01/2022** and ending **12/31/2022**

<b>A</b> Name of plan <b>PENSION PLAN FOR EMPLOYEES OF THE CHILDREN'S HOME SOCIETY OF FLORIDA</b>	<b>B</b> Three-digit plan number (PN)	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>THE CHILDRENS HOME SOCIETY OF FLORIDA</b>	<b>D</b> Employer Identification Number (EIN) <b>59-0192430</b>	

**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
<b>a</b> Total noninterest-bearing cash.....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions.....	<b>1b(1)</b>	
<b>(2)</b> Participant contributions.....	<b>1b(2)</b>	
<b>(3)</b> Other.....	<b>1b(3)</b>	0
		4725
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....	<b>1c(1)</b>	0
<b>(2)</b> U.S. Government securities.....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred.....	<b>1c(3)(A)</b>	
<b>(B)</b> All other.....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred.....	<b>1c(4)(A)</b>	
<b>(B)</b> Common.....	<b>1c(4)(B)</b>	
<b>(5)</b> Partnership/joint venture interests.....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property).....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants).....	<b>1c(7)</b>	
<b>(8)</b> Participant loans.....	<b>1c(8)</b>	
<b>(9)</b> Value of interest in common/collective trusts.....	<b>1c(9)</b>	
<b>(10)</b> Value of interest in pooled separate accounts.....	<b>1c(10)</b>	
<b>(11)</b> Value of interest in master trust investment accounts.....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities.....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....	<b>1c(13)</b>	
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>	
<b>(15)</b> Other.....	<b>1c(15)</b>	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	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	967844	0
<b>Liabilities</b>			
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
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f).....	1l	967844	0

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	10098	
(B) Participants.....	2a(1)(B)		
(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)		10098
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	146	
(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)		146
(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)		
<b>c</b> Other income .....	2c		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	2d		10244
<b>Expenses</b>			
<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	2e(1)	955442	
(2) To insurance carriers for the provision of benefits .....	2e(2)	-22237	
(3) Other .....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		933205
<b>f</b> Corrective distributions (see instructions).....	2f		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	2g		
<b>h</b> Interest expense.....	2h		
<b>i</b> Administrative expenses: (1) Professional fees .....	2i(1)	27569	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees .....	2i(3)		
(4) Other .....	2i(4)	17314	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		44883
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	2j		978088
<b>Net Income and Reconciliation</b>			
<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k		-967844
<b>l</b> Transfers of assets:			
(1) To this plan .....	2l(1)		
(2) From this plan.....	2l(2)		

**Part III Accountant's Opinion**

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

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

- (1)  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: RSM US LLP

(2) EIN: 42-0714325

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>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	<b>4b</b>		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	<b>4c</b>		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	<b>4d</b>		X	
<b>e</b> Was this plan covered by a fidelity bond?	<b>4e</b>	X		1020000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<b>4f</b>		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	<b>4g</b>		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	<b>4h</b>		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<b>4i</b>		X	
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	<b>4j</b>	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<b>4k</b>	X		
<b>l</b> Has the plan failed to provide any benefit when due under the plan?	<b>4l</b>		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<b>4m</b>			
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	<b>4n</b>			

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  Yes  No  
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

**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 473565.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2022</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 12/31/2022

<b>A</b> Name of plan <u>PENSION PLAN FOR EMPLOYEES OF THE CHILDREN'S HOME SOCIETY OF FLORIDA</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>THE CHILDRENS HOME SOCIETY OF FLORIDA</u>	<b>D</b> Employer Identification Number (EIN) <u>59-0192430</u>	

<b>Part I</b>	<b>Distributions</b>
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**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): 31-0676865

**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	0
---	---

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

**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.**

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

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

**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

<b>Part III</b>	<b>Amendments</b>
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**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

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

<b>a</b> 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).....	<b>14a</b>	
<b>b</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) .....	<b>14b</b>	
<b>c</b> 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).....	<b>14c</b>	

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

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

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

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

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

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

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

**19** If the total number of participants is 1,000 or more, complete 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 \_\_\_\_\_

# **Pension Plan for Employees of The Children's Home Society of Florida**

Financial Report  
December 15, 2022 and June 30, 2022

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## Independent Auditor's Report

RSM US LLP

Plan Administrator  
Pension Plan for Employees of The Children's Home Society of Florida

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

We have performed an audit the financial statements of the Pension Plan for Employees of The Children's Home Society of Florida (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 statements of net assets available for benefits as of December 15, 2022 (in liquidation) and June 30, 2022 (in liquidation), and the related statements of changes in net assets available for benefits for the period from July 1, 2022 through December 15, 2022 (in liquidation) and for the year ended June 30, 2022 (in liquidation), and the related notes to the financial statements (December 2022 and June 2022 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the December 2022 and June 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 to 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 December 15, 2022 and June 30, 2022 and for the period from July 1, 2022 through December 15, 2022 and the year ended June 30, 2022, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

### **Opinion on the December 2022 and June 2022 Financial Statements**

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

- The amounts and disclosures in the accompanying December 2022 and June 2022 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
- The information in the accompanying December 2022 and June 2022 financial statements related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

### **Basis for Opinion on the December 2022 and June 2022 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the December 2022 and June 2022 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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.

### **Emphasis of Matter – Plan Termination and Liquidation Basis of Accounting**

As discussed in Note 8 to the financial statements, the Board of Directors of the Children's Home Society of Florida, the Plan's sponsor, voted on December 10, 2021, to terminate the Plan, and management determined liquidation is imminent. As a result, the Plan has changed its basis of accounting from the going concern basis of accounting used in presenting the June 2021 financial statements to the liquidation basis of accounting used in presenting the December 2022 and June 2022 financial statements. Our opinion is not modified with respect to this matter.

### **Responsibilities of Management for the December 2022 and June 2022 Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. 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 issued or 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 December 2022 and June 2022 Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the December 2022 and June 2022 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the December 2022 and June 2022 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the December 2022 and June 2022 financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Other Matters**

##### **December 2022 and June 2022 Supplemental Schedules Required by ERISA**

The supplemental schedule of assets (held at end of year) as of June 30, 2022 and the supplemental schedules of reportable transactions for the period from July 1, 2022 through December 15, 2022 and the year ended June 30, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the 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. 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 DOL'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 DOL'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 qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

**Auditor's Report on the June 2021 Financial Statements**

We were engaged to audit the June 2021 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated April 7, 2022, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the June 2021 financial statements, and (b) the form and content of the information included in the June 2021 financial statements other than that derived from the certified information were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

*RSM US LLP*

Orlando, Florida  
October 13, 2023

**Pension Plan for Employees of The Children’s Home Society of Florida**

**Statements of Net Assets Available for Benefits  
December 15, 2022, June 30, 2022 and 2021**

	December 15, 2022 (In Liquidation)	June 30, 2022 (In Liquidation)	June 30, 2021 (Ongoing)
<b>Assets</b>			
Investments at fair value:			
Money market accounts	\$ -	\$ 1,557,724	\$ -
Separate investment accounts	-	-	28,827,704
<b>Total investments</b>	<u>-</u>	<u>1,557,724</u>	<u>28,827,704</u>
Receivables:			
Employer contributions	-	10,098	142,448
Other	-	4,725	-
Accrued interest expected to be earned in liquidation	-	146	-
<b>Total receivables</b>	<u>-</u>	<u>14,969</u>	<u>142,448</u>
<b>Total assets</b>	<u>-</u>	<u>1,572,693</u>	<u>28,970,152</u>
<b>Liabilities</b>			
Estimated benefits payable to participants upon liquidation	-	(1,527,810)	-
Accrued expenses expected to be incurred in liquidation	-	(44,883)	-
<b>Total liabilities</b>	<u>-</u>	<u>(1,572,693)</u>	<u>-</u>
<b>Net assets available for benefits</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,970,152</u>

See notes to financial statements.

**Pension Plan for Employees of The Children's Home Society of Florida**

**Statements of Changes in Net Assets Available for Benefits**

**Period Ended December 15, 2022 and for the Years Ended June 30, 2022 and 2021**

	December 15, 2022 (In Liquidation)	June 30, 2022 (In Liquidation)	June 30, 2021 (Ongoing)
Additions to (deductions from) net assets attributed to:			
Investment income (loss):			
Net (depreciation) appreciation in fair value of investments	\$ -	\$ (4,575,328)	\$ 2,894,918
Interest and dividends	-	369,411	41
<b>Total investment income (loss)</b>	-	<b>(4,205,917)</b>	2,894,959
Contributions:			
Employer	-	15,456,513	292,832
	-	<b>11,250,596</b>	3,187,791
Deductions from net assets attributed to:			
Benefits paid to participants	-	23,064,946	2,443,400
Purchases of annuity contracts	-	14,751,258	-
Administrative expenses	-	842,095	272,771
<b>Total deductions</b>	-	<b>38,658,299</b>	2,716,171
<b>Net (decrease) increase in net assets available for benefits</b>	-	<b>(27,407,703)</b>	471,620
Adjustment to liquidation basis:			
Estimated employer contributions in liquidation	-	10,098	-
Estimated interest to be earned in liquidation	-	146	-
Estimated benefits to be paid to participants in liquidation	-	(1,527,810)	-
Estimated expenses to be incurred in liquidation	-	(44,883)	-
<b>Total adjustment to liquidation basis</b>	-	<b>(1,562,449)</b>	-
Net assets available for benefits:			
Beginning of year	-	28,970,152	28,498,532
End of year	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,970,152</b>

See notes to financial statements.

## Pension Plan for Employees of The Children's Home Society of Florida

### Notes to Financial Statements

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#### Note 1. Description of the Plan

The following description of the Pension Plan for Employees of The Children's Home Society of Florida (the Plan) provides only general information. Participants of the Plan should refer to the Plan Agreement for a more complete description of the Plan's provisions.

**General:** The Plan is a noncontributory defined benefit pension plan covering substantially all employees of The Children's Home Society of Florida (the Company, Employer or Plan Sponsor), who met certain minimum age and service requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Retirement Committee is responsible for oversight of the Plan, determines the appropriateness of the Plan's investment offerings and monitors investment performance. Effective August 1, 2021, Fifth Third Bank N.A. (Fifth Third) is the Plan's trustee. Prior to August 1, 2021, Empower Annuity Insurance Company of America (Empower), formerly Great-West Life & Annuity Insurance Company, was the custodian of the Plan.

On June 22, 2007, the Plan was amended to freeze benefits after September 30, 2007. On December 10, 2021, the Plan Sponsor's Board of Directors adopted a resolution to terminate the Plan effective February 28, 2022. See Note 8 for further information.

**Eligibility:** An employee of the Company was eligible to participate in the Plan upon attainment of age 21 and completion of one year of service, which was defined as 12 consecutive months during which an employee had at least 1,000 hours of service.

**Retirement age:** Retirement age for the Plan is 65. There is a special early retirement option whereby the benefit is payable without any actuarial reduction for early retirement provided the employee has reached age 62 and has completed 25 years of service with the Company.

Participants may elect early retirement between the ages of 55 and 65. When retirement benefits begin before age 65, the amount of the benefit is reduced according to their age. The amount of the benefit is reduced by 1/15th for each year of the first five years and by 1/30th for each year of the next five years.

**Contributions:** Contributions are made by the Plan Sponsor in amounts as determined by the application of accepted actuarial methods and assumptions (see Note 4).

**Vesting:** Participants do not vest in their accrued benefit for the first five years of service except for participants hired before May 1, 2000, who are fully vested. Participants become 100% vested after five years of full-time employment service. As of September 30, 2007, all active participants became fully vested.

**Actuarial cost method:** The Plan uses the projected unit credit actuarial cost method for determining cost and liabilities.

**Cost of living supplement:** For employees hired prior to May 1, 2000, retirement benefits are adjusted to reflect increases in the Consumer Price Index pursuant to the Plan Agreement.

## Pension Plan for Employees of The Children's Home Society of Florida

### Notes to Financial Statements

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#### Note 1. Description of the Plan (Continued)

**Benefits:** Benefits under the Plan equal 1.5% of final average earnings times credited service, plus 0.5% of any excess of final average earnings over the social security average wage times credited service (maximum 35 years), offset by vested benefits under a prior plan of the Employer or any other plan for which credited service is granted under this Plan. Final average earnings are defined as the average of the highest 36 consecutive months' salary during the last 120 months of service.

Credited service (years and 1/12ths) is defined to be service as a participant under any plan of the Employer plus any other years and months of employment with this Employer after meeting the eligibility requirement of this Plan. Service prior to an employee's enrollment date shall be excluded for any employee who failed to become a participant when first eligible.

The normal retirement benefit, as defined by the Plan, is paid for the participant's life with 36 monthly payments guaranteed (for married participants, an actuarially reduced 66.67% survivor annuity with 120 monthly payments guaranteed) based on a formula as defined in the Plan. Participants may elect to receive an actuarially determined lump-sum distribution, subject to certain limitations.

Upon the decision to terminate the Plan effective February 28, 2022, each participant with an accrued benefit under the Plan whose present value was over \$5,000 had the following choices to have the present value of his accrued benefit: (a) used to purchase an annuity contract from an insurance company; (b) distributed in a single cash payment; (c) rolled over to an eligible retirement plan or an Individual Retirement Account (IRA); or (d) a combination of cash distribution and rollover distribution to an eligible retirement plan or an IRA. If the present value of a participant's accrued benefit was \$5,000 or less, it was distributed automatically in a single cash payment either directly to the participant or as a direct rollover as described above.

**Survivor's income benefit:** If a vested participant dies before retirement benefits have begun, regardless of age, the surviving spouse will receive a lifetime income in the form of a joint and survivor annuity with 10 years certain. The amount of the surviving spouse's benefit will equal 66.67% of the vested benefit accrued to the date of death, reduced for early commencement of benefits, based on the joint and survivor option. If a surviving spouse dies before 120 monthly payments have been made, the balance of the 120 payments will be continued to a beneficiary.

If the participant has no spouse, a survivor's income benefit will be paid to a child (or children) under age 19 whom the participant has designated in writing as beneficiary or to all of the participants' children under age 19 if there has not been a designation. The monthly benefit payable to the eligible child (or children) will equal the benefit the participant would have received under the 10 years certain and continuous option, reduced for early retirement benefits, but not below the reduction that would occur for early retirement at age 55. Payments to a designated child are made until the youngest dependent reaches the age of 19.

#### Note 2. Summary of Significant Accounting Policies

**Basis of accounting:** Due to the decision to terminate the Plan on December 10, 2021, management determined that liquidation of the Plan is imminent and the financial statements for the period from July 1, 2022 to December 15, 2022 and for the year ended June 30, 2022 have been prepared using the liquidation basis of accounting. The financial statements for the year ended June 30, 2021 were prepared as a going concern using the accrual basis of accounting.

## Pension Plan for Employees of The Children's Home Society of Florida

### Notes to Financial Statements

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#### Note 2. Summary of Significant Accounting Policies (Continued)

**Use of estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets available for benefits and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates and assumptions. The Plan uses an actuary to determine the actuarial present value of accumulated plan benefits. A change in the actuarial assumptions used could significantly change the amount of the actuarial present value of accumulated plan benefits reported in the accompanying financial statements.

**Investment valuation and income recognition:** Investments in the statement of net assets available for benefits as of June 30, 2022 are reported at liquidation value due to the Plan termination discussed in Note 8. Fair value approximates the amount the Plan expects to collect at liquidation. There were no investments remaining in the Plan as of December 15, 2022. Investments in the statement of net assets available for benefits as of June 30, 2021 are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Retirement Committee determines the Plan's valuation policies utilizing information provided by its investment managers. See Note 6 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a settlement-date basis for the period from July 1, 2022 through December 15, 2022 and for the year ended June 30, 2022, and on a trade-date basis for the year ended June 30, 2021. Interest income and dividends are recorded on the liquidation basis for the period from July 1, 2022 through December 15, 2022 and for the year ended June 30, 2022, including amounts expected to be earned through the final distribution of Plan assets. Interest income is recorded on the accrual basis and dividends are recorded on the ex-dividend date for the year ended June 30, 2021. Net (depreciation) appreciation includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

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 such changes could materially affect the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

**Payments of benefits:** Benefits are recorded when paid.

**Expenses:** Administrative expenses of the Plan are paid by the Plan, as provided in the Plan Agreement. Certain accounting and other administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

**Actuarial present value of accumulated plan benefits:** Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to service rendered by employees as of the valuation date. Accumulated plan benefits include benefits expected to be paid to: (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died and (3) present employees or their beneficiaries. Benefits payable under all circumstances (retirement, death, disability and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

## Pension Plan for Employees of The Children's Home Society of Florida

### Notes to Financial Statements

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#### Note 2. Summary of Significant Accounting Policies (Continued)

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment. In conjunction with the Plan's termination effective February 28, 2022, and management's determination that liquidation was imminent, the actuary calculated the actuarial present value of accumulated plan benefits under a liquidation assumption at June 30, 2022.

**Adoption of accounting pronouncement:** In April 2013, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2013-07, *Presentation of Financial Statements (Topic 205): Liquidation Basis of Accounting*. This Update requires an entity to prepare its financial statements using the liquidation basis of accounting when liquidation is imminent. The Update requires disclosures about an entity's plan for liquidation, the methods and significant assumptions used to measure assets and liabilities, the type and amount of costs and income accrued, and the expected duration of the liquidation process. As the Plan terminated effective February 28, 2022, the Plan adopted this Update for the 2022 plan year ended June 30, 2022, and the impact of adopting this Update is reflected through the December 2022 and June 2022 financial statements.

**Subsequent events:** The Plan Administrator has evaluated subsequent events (events occurring after December 15, 2022) through October 13, 2023, which is the date the financial statements were available to be issued.

#### Note 3. Funding Policy

Contributions to provide benefits under the Plan are made solely by the Company. The Company's funding policy is to make cash contributions to the Plan in amounts as determined by the Plan's independent actuary. Contributions from the Company are based upon the actuarial valuations that are prepared by the actuary from data submitted by the Company. As of December 15, 2022 and June 30, 2022, the Plan has recorded employer contributions receivable of \$0 and \$10,098, respectively, on the statements of net assets available for benefits (in liquidation). As of June 30, 2021, the Plan has recorded employer contributions receivable of \$142,448 on the statement of net assets available for benefits (ongoing). The Company has met the minimum funding requirements set forth by ERISA for the period from July 1, 2022 through December 15, 2022 and for the years ended June 30, 2022 and 2021, as determined by the actuarial valuation.

#### Note 4. Actuarial Present Value of Accumulated Plan Benefits

Management determined liquidation to be imminent during the plan year ended June 30, 2022. As a result, the consulting actuary calculated the actuarial present value of accumulated plan benefits as of June 30, 2022, using liquidation assumption prepared as of July 1, 2022. There has been no significant change in the Plan's provisions or coverage from June 30, 2022 through July 1, 2022. As of December 15, 2022, no actuarial present value of accumulated plan benefits was calculated as all assets were distributed in accordance with the participants' elections and the Plan was terminated (see Note 8).

Due to the Plan termination the actuarial present value of accumulated plan benefits as of June 30, 2022 is \$0.

## Pension Plan for Employees of The Children’s Home Society of Florida

### Notes to Financial Statements

#### Note 4. Actuarial Present Value of Accumulated Plan Benefits (Continued)

The changes in the actuarial present value of the Plan’s accumulated plan benefits from June 30, 2020 through June 30, 2022, are as follows:

Actuarial present value of accumulated plan benefits, July 1, 2020	\$ 29,730,439
(Decrease) increase during the year attributable to:	
Benefits paid	(41,787,414)
Additional benefits earned, including experience gains and losses	1,276,804
Change in assumptions	10,780,171
Net decrease	<u>(29,730,439)</u>
Actuarial present value of accumulated plan benefits, July 1, 2022	<u>\$ -</u>

The valuation as of July 1, 2022 used the 2022 Internal Revenue Service (IRS) Lump Sum 417(e) mortality table.

The changes in actuarial assumptions from July 1, 2020 to July 1, 2022 are the result of the actuary’s use of liquidation assumptions related to the Plan termination. Previously, the actuarial present value of accumulated plan benefits was determined as of the beginning of the plan year using going concern assumptions. Due to the Plan termination, and determination that liquidation was imminent, the valuation date and assumptions were changed.

#### Note 5. Information Certified or Provided by the Trustee and Custodian

The following is a summary of the Plan’s asset information as of December 15, 2022, June 30, 2022 and 2021, and for the period from July 1, 2022 through December 15, 2022 and the years ended June 30, 2022 and 2021, included throughout the Plan’s financial statements and ERISA-required supplemental schedules, obtained by management and agreed to or derived from information certified by Fifth Third Bank, N.A., trustee under the Plan from August 1, 2021 through December 15, 2022, Great West Life & Annuity Insurance Company (GWL&A) on behalf of Massachusetts Mutual Life Insurance Company under a power of attorney granted to GWL&A, custodian under the Plan from July 1, 2020 through June 30, 2021, and Empower Annuity Insurance Company of America (formerly GWL&A) on behalf of Massachusetts Mutual Life Insurance Company under a power of attorney granted to Empower Annuity Insurance Company of America, custodian under the Plan from July 1, 2021 through July 31, 2021. The Plan Administrator has obtained certifications from both the trustee and the custodian that information provided to the Plan Administrator by the trustee and custodian related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor’s (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan’s independent auditors not to perform any auditing procedures with respect to the information that appears throughout the financial statements and ERISA-required supplemental schedules related to the following assets:

	December 15, 2022	June 30, 2022	June 30, 2021
Investments at fair value:			
Money market accounts	\$ -	\$ 1,557,724	\$ -
Separate investment accounts	-	-	28,827,704
	<u>\$ -</u>	<u>\$ 1,557,724</u>	<u>\$ 28,827,704</u>

## Pension Plan for Employees of The Children's Home Society of Florida

### Notes to Financial Statements

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#### **Note 5. Information Certified or Provided by the Trustee and Custodian (Continued)**

The trustee and the custodian certified to the completeness and accuracy \$4,575,328 of net depreciation in fair value of investments and \$369,411 of interest and dividends related to the aforementioned Plan assets for the year ended June 30, 2022. The custodian certified to the completeness and accuracy of \$2,894,918 of net appreciation in fair value of investments and \$41 of interest and dividends related to the aforementioned Plan assets for the year ended June 30, 2021.

#### **Note 6. Fair Value Measurements**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

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

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

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

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3:** Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for investments measured at fair value. There have been no changes in the methodologies used at June 30, 2022 and 2021.

**Money market accounts:** Valued at net contributions plus interest.

**Separate investment accounts:** Separate investment accounts are valued at net asset value (NAV) of shares in each account held by the Plan at year-end. The NAV is not a publicly quoted price in an active market. The NAV, as provided by the insurance carrier, is used as a practical expedient to estimating fair value.

## Pension Plan for Employees of The Children's Home Society of Florida

### Notes to Financial Statements

#### Note 6. Fair Value Measurements (Continued)

The following table set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2022:

Description	Assets at Fair Value as of June 30, 2022			
	Level 1	Level 2	Level 3	Total
Money market accounts	\$ 1,557,724	\$ -	\$ -	\$ 1,557,724
Investments at fair value				\$ 1,557,724

In accordance with the Fair Value Measurement topic, certain investments that were measured as NAV per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. As of June 30, 2021, the Plan's investments are measured at NAV as a practical expedient. There are no investments that are required to be assigned a level in the fair value hierarchy as of June 30, 2021.

The following table summarizes investments for which fair value is estimated using NAV per share (or its equivalent) as a practical expedient as of June 30, 2022 and 2021:

Investment	Fair Value		Unfunded Commitment	Redemption Frequency	Redemption Notice Period
	2022	2021			
Separate investment accounts:					
Long duration bond (a)	\$ -	\$ 18,859,128	None	Daily	None
Equity index (b)	-	3,446,163	None	Daily	None
International equity index (c)	-	3,433,284	None	Daily	None
Equity value (d)	-	1,277,933	None	Daily	None
Equity growth (e)	-	1,031,161	None	Daily	None
Real asset income (f)	-	780,035	None	Daily	None
	\$ -	\$ 28,827,704			

- (a) These funds seek maximum total return, consistent with preservation of capital and prudent investment management and invests primarily in investment-grade U.S. fixed-income issues including government, corporate, and securitized debt.
- (b) These funds seek to achieve investment results that are similar to the price and yield performance, before fees and expenses, of the S&P 500 Index.
- (c) These funds seek to provide long-term growth of capital by investing in a variety of international stocks.
- (d) These funds seek to provide long-term capital growth by investing primarily in common stocks.
- (e) These funds seek long-term growth of capital by investing primarily in common stocks of small-to mid-capitalization companies.
- (f) This investment seeks to provide both capital appreciation and income by investing in three major areas: stocks, bonds and cash.

## Pension Plan for Employees of The Children’s Home Society of Florida

### Notes to Financial Statements

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#### Note 6. Fair Value Measurements (Continued)

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. The Plan evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits.

#### Note 7. Related-Party and Party-in-Interest Transactions

Section 3(14) of ERISA defines a party-in-interest to include, among others, fiduciaries or employees of the Plan, any person who provides services to the Plan, or an employer whose employees are covered by the Plan. Accordingly, the contributions of the Plan Sponsor are considered party-in-interest transactions.

The following table summarizes other parties-in-interest and their service relevant to the Plan, as well as the fees incurred by the Plan during the years ended June 30, 2022 and 2021:

Parties-in-Interest	Services	Years Ended June 30,	
		2022	2021
Angell Pension Group, Inc.	Actuarial	\$ 342,888	\$ -
BCG Pension Risk Consultants, Inc.	Consulting advisory	224,696	-
Groom Law Group, Chartered	Attorney services	125,423	77,738
Columbia Management Investment Advisors, LLC	Investment advisory	60,529	-
Resources Investment Advisors, LLC	Investment advisory	41,136	42,679
Empower Retirement, LLC	Custodial and actuarial	37,292	97,298
Fifth Third Bank N.A.	Trustee	31,029	-

Certain employees of the Company provide administrative services for the Plan and are not reimbursed for their services from the Plan. Certain other administrative expenses are paid by the Company on behalf of the Plan.

#### Note 8. Plan Termination

On December 10, 2021, the Company’s Board of Directors approved a resolution to terminate the Plan, effective February 28, 2022. Management determined that liquidation was imminent as of December 10, 2021, upon the decision to terminate the Plan, and accordingly the accompanying December 2022 and June 2022 financial statements have been presented on the liquidation basis of accounting. Full distribution of benefits was completed on December 15, 2022.

In December 2021, the Plan Sponsor entered into an agreement with the Plan to commit to funding all benefit payments required under the Plan’s termination. Accordingly, additional employer contributions of approximately \$15,260,000 have been recorded in the accompanying statement of changes in net assets available for benefits (in liquidation) for the year ended June 30, 2022 to fund the Plan’s liquidation.

## Pension Plan for Employees of The Children's Home Society of Florida

### Notes to Financial Statements

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#### **Note 8. Plan Termination (Continued)**

As a result of the resolution to terminate the Plan, the Plan's benefit obligations were satisfied in full through lump-sum payments of approximately \$21,400,000 made from June 17, 2022 through December 15, 2022, the purchase of a single premium group annuity contract (Contract) from Principal Life Insurance Company (Principal) of approximately \$14,700,000 on June 17, 2022, and a payment to the PBGC of approximately \$900,000 for benefit payments allocated to missing participants. Retirees and beneficiaries receiving pension benefits when the Contract was purchased now have such benefits paid by Principal under the Contract. Benefit payments by Principal began as of September 1, 2022. The Contract provides that Principal has the obligation to pay all benefits under the Contract without the change and in accordance with the elections that were made at the time benefit payments began. Liquidation of the Plan was completed on December 15, 2022.

#### **Note 9. Tax Status**

The Plan obtained its latest determination letter on November 15, 2017, in which the IRS states that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has filed for a final plan termination determination letter from the IRS. The Plan Administrator believes that the Plan was designed and operated in compliance with the applicable requirements of the IRC that the termination of the Plan does not adversely affect its qualification for federal tax purposes. Therefore, no provision for income taxes has been included in the Plan's financial statements.

#### **Note 10. Risks and Uncertainties**

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

The Pension Protection Act of 2006 (PPA) as amended by the Worker, Retiree and Employer Recovery Act of 2008 (WRERA) imposes certain benefit restrictions for qualified defined benefit plans that do not meet certain funding thresholds. The At-Risk status is referred to as the Funding Target Attainment Percentage (FTAP). A plan's funded percentage is referred to as the Adjusted Funding Target Attainment Percentage (AFTAP). If the AFTAP is less than 80%, benefit restrictions are placed into effect for the Plan. The June 2022 and June 2021 AFTAP for the Plan is 108.03% and 98.59%, respectively.

## Pension Plan for Employees of The Children's Home Society of Florida

### Notes to Financial Statements

#### Note 11. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to net assets per the Form 5500:

	December 15, 2022 (In Liquidation)	June 30, 2022 (In Liquidation)	June 30, 2021 (Ongoing)
Net assets available for benefits per the financial statements	\$ -	\$ -	\$ 28,970,152
Differences in:			
Investments at fair value	-	(594,605)	-
Employer contribution receivable	-	(10,098)	-
Accrued interest expected to be earned in liquidation	-	(146)	-
Estimated benefits payable to participants in liquidation	-	1,527,810	-
Accrued expenses expected to be incurred in liquidation	-	44,883	-
Net assets per the Form 5500	<u>\$ -</u>	<u>\$ 967,844</u>	<u>\$ 28,970,152</u>

The following is a reconciliation of net decrease in net assets available for benefits per the financial statements to net loss per the Form 5500:

	Period from July 1, 2022 through December 15, 2022 (In Liquidation)	Year Ended June 30, 2022 (In Liquidation)	Year Ended June 30, 2021 (Ongoing)
Net (decrease) increase in net assets available for benefits per the financial statements	\$ -	\$ (28,970,152)	\$ 471,620
Uncashed benefit payments to participants	594,605	(594,605)	-
Differences in:			
Estimated employer contributions in liquidation	10,098	(10,098)	221,000
Estimated interest to be earned in liquidation	146	(146)	-
Estimated benefits to be paid to participants in liquidation	(1,527,810)	1,527,810	-
Estimated expenses to be incurred in liquidation	(44,883)	44,883	-
Net income (loss) per the Form 5500	<u>\$ (967,844)</u>	<u>\$ (28,002,308)</u>	<u>\$ 692,620</u>

**Pension Plan for Employees of The Children’s Home Society of Florida**

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

Employer Identification Number: 59-0192430

Plan Number: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value	
	Money market accounts:			
* Fifth Third Bank	Federated Government Obligations Premier (Income Investment)	\$ 27,751	\$ 27,751	
* Fifth Third Bank	Federated Government Obligations Premier	<u>940,093</u>	<u>940,093</u>	
		<u>\$ 967,844</u>	<u>\$ 967,844</u>	

\* Designates party-in-interest.

The above information has been certified by Fifth Third Bank, N.A, the trustee of the Plan, to be complete and accurate.

**Pension Plan for Employees of The Children’s Home Society of Florida**

**Schedule H, Line 4j—Schedule of Reportable Transactions  
Year Ended June 30, 2022**

Employer Identification Number: 59-0192430

Plan Number: 001

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Assets	Current Value on Transaction Date	Net Gain or (Loss)
<b>Single transactions in excess of 5%:</b>						
* MassMutual	Extended Duration Bond Account Underlying Registered Investment Company: PIMCO Extended Duration Fund - Institutional Class	\$ -	\$ 4,121,443	\$ 3,029,765	\$ 4,121,443	\$ 1,091,678
* MassMutual	Long-Term Credit Account Underlying Registered Investment Company: PIMCO Long-Term Credit Bond Fund - Institutional Class	-	15,064,086	11,030,549	15,064,086	4,033,537
* MassMutual	Equity Index Account	-	2,510,498	1,475,306	2,510,498	1,035,192
* Fifth Third Bank	Federated Government Obligations Premier	8,300,000	-	8,300,000	8,300,000	-
* Fifth Third Bank	Federated Government Obligations Premier	1,627,624	-	1,627,624	1,627,624	-
* Fifth Third Bank	Federated Government Obligations Premier	4,831,884	-	4,831,884	4,831,884	-
* Fifth Third Bank	Federated Government Obligations Premier	7,843,182	-	7,843,182	7,843,182	-
* Fifth Third Bank	Federated Government Obligations Premier	-	1,631,149	1,631,149	1,631,149	-
* Fifth Third Bank	Federated Government Obligations Premier	-	1,700,000	1,700,000	1,700,000	-
* Fifth Third Bank	Federated Government Obligations Premier	-	1,690,251	1,690,251	1,690,251	-
* Fifth Third Bank	Federated Government Obligations Premier	-	8,110,723	8,110,723	8,110,723	-
* Fifth Third Bank	Federated Government Obligations Premier	-	6,997,441	6,997,441	6,997,441	-
iShares	MSCI Total International Index Fund Class K	-	1,895,495	2,040,000	1,895,495	(144,505)
iShares	Total U.S. Stock Market Index Fund Class K	-	2,936,390	3,060,000	2,936,390	(123,610)

(Continued)

**Pension Plan for Employees of The Children’s Home Society of Florida**

**Schedule H, Line 4j—Schedule of Reportable Transactions (Continued)  
Year Ended June 30, 2022**

Employer Identification Number: 59-0192430  
Plan Number: 001

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Assets	Current Value on Transaction Date	Net Gain or (Loss)
United States Treasury SEC	02/15/00 ZERO CPN 05/15/30	\$ 5,689,044	\$ -	\$ 5,689,044	\$ 5,689,044	\$ -
United States Treasury SEC	05/15/07 ZERO CPN 05/15/31	1,712,217	-	1,712,217	1,712,217	-
United States Treasury SEC	05/15/12 ZERO CPN 05/15/42	5,315,109	-	5,315,109	5,315,109	-
United States Treasury SEC	05/15/21 ZERO CPN 05/15/51	3,974,088	-	3,974,088	3,974,088	-
United States Treasury SEC	05/15/12 ZERO CPN 05/15/42	-	1,953,050	1,987,759	1,953,050	(34,709)
United States Treasury SEC	05/15/12 ZERO CPN 05/15/42	-	3,260,850	3,327,650	3,260,850	(66,800)
United States Treasury SEC	02/15/00 ZERO CPN 05/15/30	-	5,646,251	5,689,044	5,646,251	(42,793)
United States Treasury SEC	05/15/07 ZERO CPN 05/15/31	-	1,696,458	1,712,217	1,696,458	(15,759)
United States Treasury SEC	05/15/21 ZERO CPN 05/15/51	-	3,974,087	4,097,120	3,974,087	(123,033)
United States Treasury SEC	02/15/19 ZERO CPN 02/15/49	3,479,280	-	3,479,280	3,479,280	-
United States Treasury SEC	02/15/19 ZERO CPN 02/15/49	-	2,324,730	3,243,814	2,324,730	(919,084)
<b>Series transactions by issue in excess of 5%:</b>						
* MassMutual	International Opportunities Account Underlying Registered Investment Company: Hartford International Opportunities Fund - Class Y	-	1,467,341	1,156,855	1,467,341	310,486
* MassMutual	International Opportunities Account Underlying Registered Investment Company: Hartford International Opportunities Fund - Class Y	2,296	-	2,296	2,296	-

(Continued)

**Pension Plan for Employees of The Children’s Home Society of Florida**

**Schedule H, Line 4j—Schedule of Reportable Transactions (Continued)  
Year Ended June 30, 2022**

Employer Identification Number: 59-0192430  
Plan Number: 001

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Assets	Current Value on Transaction Date	Net Gain or (Loss)
* MassMutual	Extended Duration Bond Account Underlying Registered Investment Company: PIMCO Extended Duration Fund - Institutional Class	\$ -	\$ 4,198,175	\$ 3,029,765	\$ 4,198,175	\$ 1,168,410
* MassMutual	Extended Duration Bond Account Underlying Registered Investment Company: PIMCO Extended Duration Fund - Institutional Class	7,589	-	7,589	7,589	-
* MassMutual	Long-Term Credit Account Underlying Registered Investment Company: PIMCO Long-Term Credit Bond Fund - Institutional Class	-	15,349,367	11,030,549	15,349,367	4,318,818
* MassMutual	Long-Term Credit Account Underlying Registered Investment Company: PIMCO Long-Term Credit Bond Fund - Institutional Class	26,082	-	26,082	26,082	-
* MassMutual	Equity Index Account Underlying Registered Investment Company: BlackRock Equity Index Fund	-	2,558,334	1,475,307	2,558,334	1,083,027
* MassMutual	Equity Index Account Underlying Registered Investment Company: BlackRock Equity Index Fund	3,634	-	3,634	3,634	-
* Fifth Third Bank	Federated Government Obligations Premier	23,643,391	-	23,643,391	23,643,391	-
* Fifth Third Bank	Federated Government Obligations Premier	-	22,680,273	22,680,273	22,680,273	-

(Continued)

**Pension Plan for Employees of The Children’s Home Society of Florida**

**Schedule H, Line 4j—Schedule of Reportable Transactions (Continued)  
Year Ended June 30, 2022**

Employer Identification Number: 59-0192430  
Plan Number: 001

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Assets	Current Value on Transaction Date	Net Gain or (Loss)
iShares	MSCI Total International Index Fund Class K	\$ 2,040,000	\$ -	\$ 2,040,000	\$ 2,040,000	\$ -
iShares	MSCI Total International Index Fund Class K	-	1,895,495	2,040,000	1,895,495	(144,505)
iShares	Total U.S. Stock Market Index Fund Class K	3,060,000	-	3,060,000	3,060,000	-
iShares	Total U.S. Stock Market Index Fund Class K	-	2,936,390	3,060,000	2,936,390	(123,610)
United States Treasury SEC	02/15/01 STRIP CPN 08/15/30	1,440,457	-	1,440,457	1,440,457	-
United States Treasury SEC	02/15/01 STRIP CPN 08/15/30	-	1,414,485	1,440,457	1,414,485	(25,972)
United States Treasury SEC	02/15/00 ZERO CPN 05/15/30	5,689,044	-	5,689,044	5,689,044	-
United States Treasury SEC	02/15/00 ZERO CPN 05/15/30	-	5,646,251	5,689,044	5,646,251	(42,793)
United States Treasury SEC	05/15/07 ZERO CPN 05/15/31	1,712,217	-	1,712,217	1,712,217	-
United States Treasury SEC	05/15/07 ZERO CPN 05/15/31	-	1,696,458	1,712,217	1,696,458	(15,759)
United States Treasury SEC	05/15/12 ZERO CPN 05/15/42	5,315,109	-	5,315,109	5,315,109	-
United States Treasury SEC	05/15/12 ZERO CPN 05/15/42	-	5,213,900	5,315,409	5,213,900	(101,509)
United States Treasury SEC	05/15/21 ZERO CPN 05/15/51	5,284,519	-	5,284,519	5,284,519	-
United States Treasury SEC	05/15/21 ZERO CPN 05/15/51	-	4,836,200	5,284,518	4,836,200	(448,318)

(Continued)

**Pension Plan for Employees of The Children’s Home Society of Florida**

**Schedule H, Line 4j—Schedule of Reportable Transactions (Continued)  
Year Ended June 30, 2022**

Employer Identification Number: 59-0192430

Plan Number: 001

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Assets	Current Value on Transaction Date	Net Gain or (Loss)
United States Treasury Bond Stripped	02/15/19 ZERO CPN 02/15/49	\$ 3,749,797	\$ -	\$ 3,749,797	\$ 3,749,797	\$ -
United States Treasury Bond Stripped	02/15/19 ZERO CPN 02/15/49	-	583,043	591,497	583,043	(8,454)
United States Treasury Stripped	02/15/19 ZERO CPN 02/15/49	100,013	-	100,013	100,013	-
United States Treasury Stripped	02/15/19 ZERO CPN 02/15/49	-	2,339,077	3,258,313	2,339,077	(919,236)

\*Indicates a party-in-interest as defined by ERISA.

Transactions are measured against the June 30, 2021 net asset value of \$28,970,152.

The above information has been certified by Fifth Third Bank, N.A., the current trustee of the Plan, and Empower Retirement LLC on behalf of Mass Mutual Life Insurance Company under a power of attorney granted to Empower Annuity Insurance Company of America, an affiliate of Empower Retirement LLC, the former custodian of the Plan, to be complete and accurate.

**Pension Plan for Employees of The Children’s Home Society of Florida**

**Schedule H, Line 4j—Schedule of Reportable Transactions**

**Period From July 1, 2022 Through December 15, 2022**

Employer Identification Number: 59-0192430

Plan Number: 001

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Assets	Current Value on Transaction Date	Net Gain or (Loss)
<b>Single transactions in excess of 5%:</b>						
* Fifth Third Bank	Federated Government Obligations Premier	\$ -	\$ 935,491	\$ 935,491	\$ 935,491	\$ -
* Fifth Third Bank	Banksafe-Non Interest Bearing Investment Deposit Institutional	935,491	-	935,491	935,491	-
* Fifth Third Bank	Banksafe-Non Interest Bearing Investment Deposit Institutional	-	53,155	53,155	53,155	-
* Fifth Third Bank	Banksafe-Non Interest Bearing Investment Deposit Institutional	-	820,752	820,752	820,752	-
<b>Series transactions by issue in excess of 5%:</b>						
* Fifth Third Bank	Banksafe-Non Interest Bearing Investment Deposit Institutional	997,572	-	997,572	997,572	-
* Fifth Third Bank	Banksafe-Non Interest Bearing Investment Deposit Institutional	-	997,572	997,572	997,572	-
* Fifth Third Bank	Federated Government Obligations Premier	-	963,118	963,118	963,118	-

\*Indicates a party-in-interest as defined by ERISA.

Transactions are measured against the June 30, 2022 net asset value of \$967,844 per the Form 5500.

The above information has been certified by Fifth Third Bank, N.A., the trustee of the Plan to be complete and accurate.

[DATE]

**CONFIDENTIAL**

Ms. Barbara McDonald, CFO  
Children's Home Society of Florida  
482 South Keller Road, 3rd Floor  
Orlando, FL 32810

Dear Barbara:

Enclosed you will find five bound copies and one unbound copy of the Pension Plan for Employees of The Children's Home Society of Florida financial statements as of December 15, 2022, June 30, 2022 and 2021 and for the period from July 1, 2022 through December 15, 2022 and for the years ended June 30, 2022 and 2021.

Very truly yours,

RSM LLP

<p><b>Form 5500</b></p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p>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> <p>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2022</p> <hr/> <p><b>This Form is Open to Public Inspection</b></p>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 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**

<p><b>1a</b> Name of plan PENSION PLAN FOR EMPLOYEES OF THE CHILDREN'S HOME SOCIETY OF FLORIDA</p>	<p><b>1b</b> Three-digit plan number (PN) ▶ 001</p>
<p><b>2a</b> 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)</p> <p>THE CHILDRENS HOME SOCIETY OF FLORIDA</p> <p>5766 S. SEMORAN BLVD</p> <p>ORLANDO FL 32822</p>	<p><b>1c</b> Effective date of plan 01/01/1975</p> <p><b>2b</b> Employer Identification Number (EIN) 59-0192430</p> <p><b>2c</b> Plan Sponsor's telephone number 321-397-3000</p> <p><b>2d</b> Business code (see instructions) 624100</p>

**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		10/16/2023	NARRIA ROBOTHAM
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10/16/2023	NARRIA ROBOTHAM
	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

<b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor MS. BARBARA MCDONALD  5766 S. SEMORAN BLVD  ORLANDO FL 32822	<b>3b</b> Administrator's EIN 59-0192430  <b>3c</b> Administrator's telephone number 321-397-0042
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<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
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<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	47
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<b>6</b> 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).		
<b>a(1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b>	1
<b>a(2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b>	0
<b>b</b> Retired or separated participants receiving benefits .....	<b>6b</b>	0
<b>c</b> Other retired or separated participants entitled to future benefits .....	<b>6c</b>	0
<b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c .....	<b>6d</b>	0
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....	<b>6e</b>	0
<b>f</b> Total. Add lines 6d and 6e .....	<b>6f</b>	0
<b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>6g</b>	
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....	<b>6h</b>	0
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 1A 1I 1H

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

<b>9a</b> 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	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input checked="" 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
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**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

<b>a Pension Schedules</b> (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)  (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary  (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information - Small Plan) (3) <input type="checkbox"/> <b>A</b> (Insurance Information) (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)
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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**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.

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**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 \_\_\_\_\_

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**Pension Plan for Employees of The Children's Home Society of Florida**

**Schedule H, Line 4j—Schedule of Reportable Transactions  
Year Ended June 30, 2022**

Employer Identification Number: 59-0192430  
Plan Number: 001

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Cost of Assets	(h) Current Value on Transaction Date	(i) Net Gain or (Loss)
<b>Single transactions in excess of 5%:</b>						
* MassMutual	Extended Duration Bond Account Underlying Registered Investment Company: PIMCO Extended Duration Fund - Institutional Class	\$ -	\$ 4,121,443	\$ 3,029,765	\$ 4,121,443	\$ 1,091,678
* MassMutual	Long-Term Credit Account Underlying Registered Investment Company: PIMCO Long-Term Credit Bond Fund - Institutional Class	-	15,064,086	11,030,549	15,064,086	4,033,537
* MassMutual	Equity Index Account	-	2,510,498	1,475,306	2,510,498	1,035,192
* Fifth Third Bank	Federated Government Obligations Premier	8,300,000	-	8,300,000	8,300,000	-
* Fifth Third Bank	Federated Government Obligations Premier	1,627,624	-	1,627,624	1,627,624	-
* Fifth Third Bank	Federated Government Obligations Premier	4,831,884	-	4,831,884	4,831,884	-
* Fifth Third Bank	Federated Government Obligations Premier	7,843,182	-	7,843,182	7,843,182	-
* Fifth Third Bank	Federated Government Obligations Premier	-	1,631,149	1,631,149	1,631,149	-
* Fifth Third Bank	Federated Government Obligations Premier	-	1,700,000	1,700,000	1,700,000	-
* Fifth Third Bank	Federated Government Obligations Premier	-	1,690,251	1,690,251	1,690,251	-
* Fifth Third Bank	Federated Government Obligations Premier	-	8,110,723	8,110,723	8,110,723	-
* Fifth Third Bank	Federated Government Obligations Premier	-	6,997,441	6,997,441	6,997,441	-
iShares	MSCI Total International Index Fund Class K	-	1,895,495	2,040,000	1,895,495	(144,505)
iShares	Total U.S. Stock Market Index Fund Class K	-	2,936,390	3,060,000	2,936,390	(123,610)

(Continued)

**Pension Plan for Employees of The Children's Home Society of Florida  
Schedule H, Line 4j—Schedule of Reportable Transactions (Continued)  
Year Ended June 30, 2022**

Employer Identification Number: 59-0192430  
Plan Number: 001

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Cost of Assets	(h) Current Value on Transaction Date	(i) Net Gain or (Loss)
United States Treasury SEC	02/15/00 ZERO CPN 05/15/30	\$ 5,689,044	\$ -	\$ 5,689,044	\$ 5,689,044	\$ -
United States Treasury SEC	05/15/07 ZERO CPN 05/15/31	1,712,217	-	1,712,217	1,712,217	-
United States Treasury SEC	05/15/12 ZERO CPN 05/15/42	5,315,109	-	5,315,109	5,315,109	-
United States Treasury SEC	05/15/21 ZERU CPN 05/15/51	3,974,088	-	3,974,088	3,974,088	-
United States Treasury SEC	05/15/12 ZERU CPN 05/15/42	-	1,953,050	1,987,759	1,953,050	(34,709)
United States Treasury SEC	05/15/12 ZERU CPN 05/15/42	-	3,260,850	3,327,650	3,260,850	(66,800)
United States Treasury SEC	02/15/00 ZERU CPN 05/15/30	-	5,646,251	5,689,044	5,646,251	(42,793)
United States Treasury SEC	05/15/07 ZERU CPN 05/15/31	-	1,696,458	1,712,217	1,696,458	(15,759)
United States Treasury SEC	05/15/21 ZERU CPN 05/15/51	-	3,974,087	4,097,120	3,974,087	(123,033)
United States Treasury SEC	02/15/19 ZERU CPN 02/15/49	3,479,280	-	3,479,280	3,479,280	-
United States Treasury SEC	02/15/19 ZERU CPN 02/15/49	-	2,324,730	3,243,814	2,324,730	(919,084)

**Series transactions by issue in excess of 5%:**

* MassMutual	International Opportunities Account	
	Underlying Registered Investment Company: Hartford International	
	Opportunities Fund - Class Y	1,467,341
* MassMutual	International Opportunities Account	
	Underlying Registered Investment Company: Hartford International	
	Opportunities Fund - Class Y	2,296

(Continued)

**Pension Plan for Employees of The Children’s Home Society of Florida**  
**Schedule H, Line 4j—Schedule of Reportable Transactions (Continued)**  
**Year Ended June 30, 2022**

Employer Identification Number: 59-0192430  
 Plan Number: 001

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Cost of Assets	(h) Current Value on Transaction Date	(i) Net Gain or (Loss)
* MassMutual	Extended Duration Bond Account Underlying Registered Investment Company: PIMCO Extended Duration Fund - Institutional Class	\$ -	\$ 4,198,175	\$ 3,029,765	\$ 4,198,175	\$ 1,168,410
* MassMutual	Extended Duration Bond Account Underlying Registered Investment Company: PIMCO Extended Duration Fund - Institutional Class	7,589	-	7,589	7,589	-
* MassMutual	Long-Term Credit Account Underlying Registered Investment Company: PIMCO Long-Term Credit Bond Fund - Institutional Class	-	15,349,367	11,030,549	15,349,367	4,318,818
* MassMutual	Long-Term Credit Account Underlying Registered Investment Company: PIMCO Long-Term Credit Bond Fund - Institutional Class	26,082	-	26,082	26,082	-
* MassMutual	Equity Index Account Underlying Registered Investment Company: BlackRock Equity Index Fund	-	2,558,334	1,475,307	2,558,334	1,083,027
* MassMutual	Equity Index Account Underlying Registered Investment Company: BlackRock Equity Index Fund	3,634	-	3,634	3,634	-
* Fifth Third Bank	Federated Government Obligations Premier	23,643,391	-	23,643,391	23,643,391	-
* Fifth Third Bank	Federated Government Obligations Premier	-	22,680,273	22,680,273	22,680,273	-

(Continued)

**Pension Plan for Employees of The Children’s Home Society of Florida  
Schedule H, Line 4j—Schedule of Reportable Transactions (Continued)  
Year Ended June 30, 2022**

Employer Identification Number: 59-0192430  
Plan Number: 001

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Cost of Assets	(h) Current Value on Transaction Date	(i) Net Gain or (Loss)
iShares	MSCI Total International Index Fund Class K	\$ 2,040,000	\$ -	\$ 2,040,000	\$ 2,040,000	\$ -
iShares	MSCI Total International Index Fund Class K	-	1,895,495	2,040,000	1,895,495	(144,505)
iShares	Total U.S. Stock Market Index Fund Class K	3,060,000	-	3,060,000	3,060,000	-
iShares	Total U.S. Stock Market Index Fund Class K	-	2,936,390	3,060,000	2,936,390	(123,610)
United States Treasury SEC	02/15/01 S I RIF CPN 08/15/30	1,440,457	-	1,440,457	1,440,457	-
United States Treasury SEC	02/15/01 S I RIF CPN 08/15/30	-	1,414,485	1,440,457	1,414,485	(25,972)
United States Treasury SEC	02/15/00 ZERU CPN 05/15/30	5,689,044	-	5,689,044	5,689,044	-
United States Treasury SEC	02/15/00 ZERU CPN 05/15/30	-	5,646,251	5,689,044	5,646,251	(42,793)
United States Treasury SEC	05/15/07 ZERU CPN 05/15/31	1,712,217	-	1,712,217	1,712,217	-
United States Treasury SEC	05/15/07 ZERU CPN 05/15/31	-	1,696,458	1,712,217	1,696,458	(15,759)
United States Treasury SEC	05/15/12 ZERU CPN 05/15/42	5,315,109	-	5,315,109	5,315,109	-
United States Treasury SEC	05/15/12 ZERU CPN 05/15/42	-	5,213,900	5,315,409	5,213,900	(101,509)
United States Treasury SEC	05/15/21 ZERU CPN 05/15/51	5,284,519	-	5,284,519	5,284,519	-
United States Treasury SEC	05/15/21 ZERU CPN 05/15/51	-	4,836,200	5,284,518	4,836,200	(448,318)

(Continued)

**Pension Plan for Employees of The Children’s Home Society of Florida  
Schedule H, Line 4j—Schedule of Reportable Transactions (Continued)  
Year Ended June 30, 2022**

Employer Identification Number: 59-0192430  
Plan Number: 001

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Cost of Assets	(h) Current Value on Transaction Date	(i) Net Gain or (Loss)
United States Treasury Bond Stripped	02/15/19 ZERU CPN 02/15/49	\$ 3,749,797	\$ -	\$ 3,749,797	\$ 3,749,797	\$ -
United States Treasury Bond Stripped	02/15/19 ZERU CPN 02/15/49	-	583,043	591,497	583,043	(8,454)
United States Treasury Stripped	02/15/19 ZERU CPN 02/15/49	100,013	-	100,013	100,013	-
United States Treasury Stripped	02/15/19 ZERU CPN 02/15/49	-	2,339,077	3,258,313	2,339,077	(919,236)

\*Indicates a party-in-interest as defined by ERISA.

Transactions are measured against the June 30, 2021 net asset value of \$28,970,152.

The above information has been certified by Fifth Third Bank, N.A., the current trustee of the Plan, and Empower Retirement LLC on behalf of Mass Mutual Life Insurance Company under a power of attorney granted to Empower Annuity Insurance Company of America, an affiliate of Empower Retirement LLC, the former custodian of the Plan, to be complete and accurate.

**Pension Plan for Employees of The Children’s Home Society of Florida**

**Schedule H, Line 4j—Schedule of Reportable Transactions  
Period From July 1, 2022 Through December 15, 2022**

Employer Identification Number: 59-0192430  
Plan Number: 001

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Cost of Assets	(h) Current Value on Transaction Date	(i) Net Gain or (Loss)
<b>Single transactions in excess of 5%:</b>						
* Fifth Third Bank	Federated Government Obligations Premier	\$ -	\$ 935,491	\$ 935,491	\$ 935,491	\$ -
* Fifth Third Bank	Banksafe-Non Interest Bearing Investment Deposit Institutional	935,491	-	935,491	935,491	-
* Fifth Third Bank	Banksafe-Non Interest Bearing Investment Deposit Institutional	-	53,155	53,155	53,155	-
* Fifth Third Bank	Banksafe-Non Interest Bearing Investment Deposit Institutional	-	820,752	820,752	820,752	-
<b>Series transactions by issue in excess of 5%:</b>						
* Fifth Third Bank	Banksafe-Non Interest Bearing Investment Deposit Institutional	997,572	-	997,572	997,572	-
* Fifth Third Bank	Banksafe-Non Interest Bearing Investment Deposit Institutional	-	997,572	997,572	997,572	-
* Fifth Third Bank	Federated Government Obligations Premier	-	963,118	963,118	963,118	-

\*Indicates a party-in-interest as defined by ERISA.

Transactions are measured against the June 30, 2022 net asset value of \$967,844 per the Form 5500.

The above information has been certified by Fifth Third Bank, N.A., the trustees of the Plan to be complete and accurate.

**Pension Plan for Employees of The Children’s Home Society of Florida**

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

Employer Identification Number: 59-0192430

Plan Number: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value	
	Money market accounts:			
* Fifth Third Bank	Federated Government Obligations Premier (Income Investment)	\$ 27,751	\$ 27,751	
* Fifth Third Bank	Federated Government Obligations Premier	<u>940,093</u>	<u>940,093</u>	
		<u>\$ 967,844</u>	<u>\$ 967,844</u>	

\* Designates party-in-interest.

The above information has been certified by Fifth Third Bank, N.A, the trustee of the Plan, to be complete and accurate.