

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☒ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information —enter all requested information
1a Name of plan FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC. EMPLOYEES 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 07/01/1984
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC. 325 SW FRAZIER AVE TOPEKA, KS 66606	2b Employer Identification Number (EIN) 48-0637039 2c Plan Sponsor's telephone number 785-295-6951 2d Business code (see instructions) 621112

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2023	HANNAH RIGSBY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 277
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 202
a(2) Total number of active participants at the end of the plan year		6a(2) 191
b Retired or separated participants receiving benefits		6b 3
c Other retired or separated participants entitled to future benefits.....		6c 79
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 273
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 273
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 273
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 21
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2K 2S 2T 3D 2F 2G 2J		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC. EMPLOYEES 401(K) PLAN	B Three-digit plan number (PN) ▶ 001	
C Plan sponsor's name as shown on line 2a of Form 5500 FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.	D Employer Identification Number (EIN) 48-0637039	

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
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
60 64 65	RECORDKEEPER	19920	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

PRIME CAPITAL INVESTMENT ADVISORS

82-1364595

(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?
27	ADVISOR	18000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MFS INTL DIVRSN R4 - MFS SERVICE C 04-2865649	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MSIF INTL ADV PTF I - DST ASSET MA 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP GROWTH STOCK - T. ROWE PRICE S 52-2269240	0.15%	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC. EMPLOYEES 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.	D Employer Identification Number (EIN) 48-0637039	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: FIT GROWTH C		
b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST		
c EIN-PN 47-6649174-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2657632
a Name of MTIA, CCT, PSA, or 103-12 IE: FIT CONSERVATIVE C		
b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST		
c EIN-PN 47-6658632-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 48774
a Name of MTIA, CCT, PSA, or 103-12 IE: FIT BALANCED C		
b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST		
c EIN-PN 47-6652256-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1780900
a Name of MTIA, CCT, PSA, or 103-12 IE: RT NY LIFE AA CL 0		
b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY		
c EIN-PN 46-6350416-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 435331
a Name of MTIA, CCT, PSA, or 103-12 IE: FIT AGGRESSIVE C		
b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST		
c EIN-PN 47-6646422-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 297062
a Name of MTIA, CCT, PSA, or 103-12 IE: FIT MOD CONSRV C		
b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST		
c EIN-PN 47-6655437-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 248454
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC. EMPLOYEES 401(K) PLAN</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.</u>		D Employer Identification Number (EIN) <u>48-0637039</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	600	857
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	0	0
(9) Value of interest in common/collective trusts.....	1c(9)	6538037	5468153
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	7555435	6489508
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	14094072	11958518

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	14094072	11958518
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	516925	
(B) Participants	2a(1)(B)	564389	
(C) Others (including rollovers)	2a(1)(C)	5106	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1086420

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	10	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		10

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	591071	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		591071

(3) Rents	2b(3)		0
-----------------	-------	--	---

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-864496
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-1914443
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-1101438
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	992819	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		992819
f Corrective distributions (see instructions)	2f		3377
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	37920	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		37920
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1034116
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-2135554
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: MIZE HOUSER AND COMPANY, PA

(2) EIN: 48-0882363

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n		X	

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC. EMPLOYEES 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.		D Employer Identification Number (EIN) 48-0637039
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
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): 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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 _____



**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Financial Statements and
Independent Auditor's Report

December 31, 2022 and 2021

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Content

	<u>Page</u>
Independent Auditor's Report	1 – 4
Financial Statements:	
Statements of Net Assets Available for Benefits	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7 – 14
Supplemental Information:	
Schedule of Assets (Held at End of Year)	15
Schedule of Delinquent Participant Contributions	16

Independent Auditor's Report

The Trustees
Family Service & Guidance Center of Topeka, Inc.
Employees 401(k) Plan

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

We have performed audits of the accompanying financial statements of Family Service & Guidance Center of Topeka, Inc. Employees 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, the related statements of changes in net assets available for benefits for the years then, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Family Service & Guidance Center of Topeka, Inc. Employees 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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



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Independent Auditor's Report

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Family Service & Guidance Center of Topeka, Inc. Employees 401(k) 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.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Family Service & Guidance Center of Topeka, Inc. Employees 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Independent Auditor's Report

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Family Service & Guidance Center of Topeka, Inc. Employees 401(k) 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 Family Service & Guidance Center of Topeka, Inc. Employees 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Independent Auditor's Report

Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) and schedule of delinquent participant contributions as of and for the year ended December 31, 2022, are presented for purposes of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Mize CPAs Inc.

Topeka, Kansas
October 10, 2023

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Statements of Net Assets Available for Benefits
December 31,

	<u>Assets</u>	
	<u>2022</u>	<u>2021</u>
Investments:		
Mutual funds	\$ 6,489,508	\$ 7,555,435
Common/collective trusts	5,468,153	6,538,037
Money market fund	857	600
Total investments	<u>11,958,518</u>	<u>14,094,072</u>
Contributions receivable:		
Employer	<u>13,612</u>	<u>-</u>
Total receivables	<u>13,612</u>	<u>-</u>
Net assets available for benefits	<u>\$11,972,130</u>	<u>\$14,094,072</u>

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Statements of Changes in Net Assets Available for Benefits
Years Ended December 31,

	<u>2022</u>	<u>2021</u>
(Reductions) additions to net assets attributed to:		
Investment (loss) income:		
Net (depreciation) appreciation in investments	\$ (2,778,939)	\$ 920,796
Dividends and interest	<u>591,081</u>	<u>711,566</u>
Total investment (loss) income	<u>(2,187,858)</u>	<u>1,632,362</u>
Contributions:		
Participant	564,389	493,540
Employer	530,537	507,926
Rollover	<u>5,106</u>	<u>66,591</u>
Total contributions	<u>1,100,032</u>	<u>1,068,057</u>
Total (reductions) additions	<u>(1,087,826)</u>	<u>2,700,419</u>
Deductions from net assets attributable to:		
Benefits paid to participants	996,196	791,314
Administrative expenses	<u>37,920</u>	<u>38,621</u>
Total deductions	<u>1,034,116</u>	<u>829,935</u>
Net change in net assets available for benefits	(2,121,942)	1,870,484
Net assets available for benefits:		
Beginning of year	<u>14,094,072</u>	<u>12,223,588</u>
End of year	<u>\$11,972,130</u>	<u>\$14,094,072</u>

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Notes to Financial Statements
December 31, 2022 and 2021

1. Description of the Plan

The following description of the Family Service & Guidance Center of Topeka, Inc. (the Organization) Employees 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of Family Service & Guidance Center of Topeka, Inc., who have six months of service and are 21 years of age or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Trustees is responsible for oversight of the Plan. The Finance Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Plan's Board of Trustees.

Contributions

Each year, participants may contribute up to 90% of pre-tax compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 2% of eligible compensation and their contributions invested in designated target funds until changed by the participant. The automatic deferral percentage increases by 1% annually up to a maximum of 4% of compensation. In addition, the Organization contributes a matching contribution of 1% of base compensation that a participant contributes to the Plan. Additional profit sharing amounts may be contributed at the option of the Organization's Board of Trustees. For the years ended December 31, 2022 and 2021, the Organization made a profit sharing contribution equal to 5% of each participant's annual compensation. Contributions are subject to certain IRS limitations.

Participant Accounts

Each participant's account is credited with the participant's contributions, employer matching contributions, an allocation of the Organization's discretionary contribution and earnings from their accounts and charged with an allocation of administrative expenses. Allocations are based upon employee compensation. Earnings are credited to individual participant accounts based upon the actual earnings of the investments of that participant's account. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Organization's contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service. A participant becomes fully vested, regardless of the years of service, upon attainment of normal retirement age, early retirement age, retirement due to disability, death, or termination of the Plan.

FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN

Notes to Financial Statements
December 31, 2022 and 2021

1. Description of the Plan (continued)

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account, or installment payments. If a separated participant does not elect a distribution method and has a vested account balance of less than \$1,000, the benefit will be paid to them in cash as soon as administratively feasible without the participant's election. If the participant's vested account balance is between \$1,000 and \$5,000, the benefit will be rolled over to an IRA as soon as administratively feasible without the participant's election.

Forfeited Accounts

At December 31, 2022 and 2021, forfeited nonvested accounts totaled \$442 and \$5,179, respectively. Forfeited balances are used to reduce future employer contributions. Also, in 2022 and 2021, employer contributions were reduced by \$78,663 and \$66,353, respectively, from forfeited nonvested accounts.

SECURE Act 2.0

On December 29, 2022, the Consolidated Appropriations Act of 2023 was signed into law, which includes the package of retirement provisions referred to as "SECURE Act 2.0." These provisions continue the themes and reforms that began with the 2019 SECURE Act, focusing on getting more participants into the retirement system, finding ways for them to accumulate more assets, and then ensuring they get connected with those assets when retirement comes. Plan management is monitoring the SECURE Act 2.0 provisions, which begin to go into effect during the Plan year 2024 and beyond.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments 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 Organization's Finance Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and custodian. See Note 4 for discussion of fair value measurements.

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

FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN

Notes to Financial Statements
December 31, 2022 and 2021

2. Summary of Significant Accounting Policies (continued)

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Organization. Expenses that are paid by the Organization are excluded from these financial statements. Investment related expenses are included in net (depreciation) appreciation in investments.

3. Information Prepared and Certified by the Plan's Custodian

Certain information related to the investments disclosed in the accompanying financial statements was obtained or derived from information supplied by the Plan administrator and certified as complete and accurate by Fidelity Management Trust Company (Fidelity), the custodian.

The following table presents the values of the Plan's investments at December 31, as certified by the custodian:

	<u>2022</u>	<u>2021</u>
Investments:		
Mutual funds	\$ 6,489,508	\$ 7,555,435
Common/collective trusts	5,468,153	6,538,037
Money market fund	<u>857</u>	<u>600</u>
Total investments	<u>\$11,958,518</u>	<u>\$14,094,072</u>

The custodian also certified the completeness and accuracy of the following investment activity for the years ended December 31:

	<u>2022</u>	<u>2021</u>
Net (depreciation) appreciation in investments	\$ (2,778,939)	\$ 920,796
Dividends and interest	<u>591,081</u>	<u>711,566</u>
Total investment (loss) income	<u>\$ (2,187,858)</u>	<u>\$ 1,632,362</u>

FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN

Notes to Financial Statements
December 31, 2022 and 2021

4. 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 (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under authoritative guidance are described as follows:

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

Level 2 Inputs to the valuation methodology include:

- a. Quoted prices for similar assets or liabilities in active markets.
- b. Quoted prices for identical or similar assets or liabilities in inactive markets.
- c. Inputs other than quoted prices that are observable for the asset or liability.
- d. 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 or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

- *Mutual and money market funds* – Valued at the daily closing price, net asset value (NAV), as reported by the fund and are deemed to be actively traded.
- *Common/collective trusts* – Valued at the net asset value of shares held by the Plan at year-end. The fair value of the investment in common/collective trust funds is provided to the Plan by the custodian daily. The custodian determines the net asset value per share by dividing the total fair value of the accounts by the number of the shares outstanding. The shares of these accounts may be purchased from the custodian or sold to the custodian daily at the net asset value. The net asset value is used as a practical expedient to estimate fair value. This practical expedient would not be used if it was determined to be probable that the collective investment trusts would sell at an amount different from the reported net asset value. There are no restrictions or notice requirements for participant transactions. Restriction and notice requirements apply in situations where the Plan desires to liquidate all the shares held in the account. The Plan makes no funding commitments to the collective investment trusts.

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Notes to Financial Statements
December 31, 2022 and 2021

4. Fair Value Measurements (continued)

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

	2022			Total
	Level 1	Level 2	Level 3	
Money market fund	\$ 857	\$ -	\$ -	\$ 857
Mutual funds	<u>6,489,508</u>	<u>-</u>	<u>-</u>	<u>6,489,508</u>
Total assets in the fair value hierarchy	<u>\$6,490,365</u>	<u>\$ -</u>	<u>\$ -</u>	6,490,365
Investments measured at net asset value (a)				<u>5,468,153</u>
Investments at fair value				<u>\$11,958,518</u>
	2021			Total
	Level 1	Level 2	Level 3	
Money market fund	\$ 600	\$ -	\$ -	\$ 600
Mutual funds	<u>7,555,435</u>	<u>-</u>	<u>-</u>	<u>7,555,435</u>
Total assets in the fair value hierarchy	<u>\$7,556,035</u>	<u>\$ -</u>	<u>\$ -</u>	7,556,035
Investments measured at net asset value (a)				<u>6,538,037</u>
Investments at fair value				<u>\$14,094,072</u>

(a) In accordance with Subtopic 820-10, certain investments were measured at net asset value per share and have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The preceding methods described may produce fair value calculations that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in different fair value measurements at the reporting date.

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the years ended December 31, 2022 and 2021, there were no significant transfers in or out of Levels 1, 2 or 3.

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Notes to Financial Statements
December 31, 2022 and 2021

4. Fair Value Measurements (continued)

Fair Value of Investments that Calculate Net Asset Value

The following table summarizes investments measured at fair value based on net asset value (NAVs) per share as of December 31, 2022 and 2021:

December 31, 2022	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Fiduciary Investment Trust Growth Portfolio Class C	\$2,657,632	None	Daily	None
Fiduciary Investment Trust Balanced Portfolio Class C	1,780,900	None	Daily	None
Reliance Trust New York Life Anchor Account Series I Class 0	435,331	None	Daily	The terms of the contract prohibit a direct exchange from this fund to such competing funds. Instead, there must first be an exchange to a noncompeting fund for 90 days.
Fiduciary Investment Trust Aggressive Portfolio Class C	297,062	None	Daily	None
Fiduciary Investment Trust Moderately Conservative Portfolio Class C	248,454	None	Daily	None
Fiduciary Investment Trust Conservative Class C	<u>48,774</u>	None	Daily	None
	<u>\$5,468,153</u>			
December 31, 2021	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Fiduciary Investment Trust Growth Portfolio Class C	\$3,018,419	None	Daily	None
Fiduciary Investment Trust Balanced Portfolio Class C	2,306,655	None	Daily	None
Fiduciary Investment Trust Moderately Conservative Portfolio Class C	442,078	None	Daily	None
Reliance Trust New York Life Anchor Account Series I Class 0	364,930	None	Daily	The terms of the contract prohibit a direct exchange from this fund to such competing funds. Instead, there must first be an exchange to a noncompeting fund for 90 days.
Fiduciary Investment Trust Aggressive Portfolio Class C	356,622	None	Daily	None
Fiduciary Investment Trust Conservative Class C	<u>49,333</u>	None	Daily	None
	<u>\$6,538,037</u>			

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Notes to Financial Statements
December 31, 2022 and 2021

5. Party-in-Interest Transactions

Prime Capital Investment Advisors, LLC, doing business as Qualified Plan Advisors (QPA), provides certain administrative services to the Plan. These services include investment monitoring, design, and implementation of an investment policy statement for the Plan, and ongoing consultation and advice on Plan investment offerings. Fees associated with these services are paid by the Organization. In addition, QPA serves as sub-advisor for the Common/Collective Investment Trusts. Fees paid to QPA from the Common/Collective Investment Trusts are reflected in the net (depreciation) appreciation in the fair value of those investments.

Certain Plan investments are managed by Fidelity. Fees paid to Fidelity are included in administrative expenses. Fidelity is the custodian and recordkeeper of the Plan and, therefore, these transactions qualify as party-in-interest transactions.

6. Plan Termination

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

7. Tax Status

The Organization adopted a Volume Submitter Profit Sharing Plan with CODA, which received a favorable opinion letter from the IRS on June 30, 2020, which stated that the Plan and related trust are designed in accordance with applicable sections of the IRC. The Plan has since been amended. However, the Organization believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and that, therefore, the Plan qualifies under Section 401(a) and the related trust is tax-exempt as of December 31, 2022. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Generally accepted accounting principles require Plan management to evaluate tax positions taken by the Plan and recognizes a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Risks and Uncertainties

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

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Notes to Financial Statements
December 31, 2022 and 2021

9. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 December 31:

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per the financial statements	\$11,972,130	\$14,094,072
Change in current year contributions receivable	<u>(13,612)</u>	<u>-</u>
Net assets per Schedule H of the Form 5500	<u>\$11,958,518</u>	<u>\$14,094,072</u>

The following is a reconciliation of net change in net assets available for benefits per the financial statements to the Form 5500 for the years ended December 31:

	<u>2022</u>	<u>2021</u>
Net change in net assets available for benefits per the financial statements	\$ (2,121,942)	\$ 1,870,484
Change in current year contributions receivable	<u>(13,612)</u>	<u>-</u>
Net income (loss) per schedule H of the Form 5500	<u>\$ (2,135,554)</u>	<u>\$ 1,870,484</u>

10. Subsequent Events

The Plan has assessed subsequent events through October 10, 2023, the date that the financial statements were available to be issued, and has determined that no other items require disclosure.

SUPPLEMENTAL INFORMATION

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Schedule of Assets (Held at End of Year)

I.D. #48-0637039 - Plan #001

Form 5500, Schedule H, Line 4(i)

December 31, 2022

(a) Identity of Issue, Borrower, Lessor, or Similar Party	(b) Description of Investment	(c) Cost	(d) Current Value
Fiduciary Investment Trust Growth Portfolio Class C	Common/collective trust	N/A	\$ 2,657,632
Fiduciary Investment Trust Balanced Portfolio Class C	Common/collective trust	N/A	1,780,900
* Fidelity Freedom 2030 Fund Class K6	Mutual fund	N/A	1,293,833
* Fidelity Freedom 2040 Fund Class K6	Mutual fund	N/A	1,130,629
* Fidelity Freedom 2035 Fund Class K6	Mutual fund	N/A	744,985
* Fidelity Freedom 2050 Fund Class K6	Mutual fund	N/A	532,182
* Fidelity Freedom 2045 Fund Class K6	Mutual fund	N/A	443,321
* Fidelity Freedom 2015 Fund Class K6	Mutual fund	N/A	436,148
Reliance Trust New York Life Anchor Account Series I Class 0	Common/collective trust	N/A	435,331
* Fidelity Freedom 2025 Fund Class K6	Mutual fund	N/A	412,292
* Fidelity 500 Index Fund	Mutual fund	N/A	359,495
Fiduciary Investment Trust Aggressive Portfolio Class C	Common/collective trust	N/A	297,062
Fiduciary Investment Trust Moderately Conservative Portfolio Class C	Common/collective trust	N/A	248,454
* Fidelity Freedom 2055 Fund Class K6	Mutual fund	N/A	235,159
* Fidelity Freedom 2060 Fund Class K6	Mutual fund	N/A	199,866
* Fidelity Freedom 2020 Fund Class K6	Mutual fund	N/A	149,989
PGIM Total Return Bond Fund Class R6	Mutual fund	N/A	93,586
T. Rowe Price Growth Stock Fund	Mutual fund	N/A	79,508
Vanguard Mid-Cap Value Index Fund Admiral Shares	Mutual fund	N/A	73,454
JPMorgan Mid-Cap Growth Fund Class R6	Mutual fund	N/A	66,868
Vanguard Short-Term Investment-Grade Fund Admiral Shares	Mutual fund	N/A	62,333
Vanguard Equity-Income Fund Admiral Shares	Mutual fund	N/A	53,760
Fiduciary Investment Trust Conservative Class C	Common/collective trust	N/A	48,774
* Fidelity Freedom 2065 Fund Class K6	Mutual fund	N/A	43,240
Morgan Stanley Institutional Fund, Inc. International Advantage Portfolio I Fund	Mutual fund	N/A	35,288
Vanguard Small-Cap Value Index Fund Admiral Shares	Mutual fund	N/A	11,310
* Fidelity Mid-Cap Index Fund	Mutual fund	N/A	9,605
AB Small-Cap Growth Portfolio Class Z	Mutual fund	N/A	8,828
* Fidelity Small-Cap Index Fund	Mutual fund	N/A	7,514
PGIM Global Total Return Fund Class R6	Mutual fund	N/A	3,480
* Fidelity Freedom 2005 Fund Class K6	Mutual fund	N/A	2,696
* Fidelity Government Money Market Fund	Money market fund	N/A	857
MFS International Diversification Fund Class R4	Mutual fund	N/A	139
Total assets held for investment			<u>\$11,958,518</u>

* – Indicates party-in-interest to the Plan

N/A – Not required, participant-directed

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Schedule H, Line 4(a) – Schedule of Delinquent Participant Contributions
I.D. #48-0637039 - Plan #001
For the Year Ended December 31, 2022

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check Here if Late Participant Loan Repayments are Included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
☐	\$35,573*			

Contribution Not Corrected by Year:

2019 – \$31,725
2018 – 3,848
Total – \$35,573*

SUMMARY OF NET TRUST ASSETS

Total Plan Assets as of 12/31/2022

<u>Fund Name</u>	<u>Share Balance 12/31/2022</u>	<u>Historical Cost</u>	<u>Price</u>	<u>Total Market Value</u>
FIT AGGRESSIVE C	18,202.339	\$263,096.58	\$16.32	\$297,062.17
FIT GROWTH C	173,361.543	\$2,356,423.41	\$15.33	\$2,657,632.45
FIT BALANCED C	123,331.008	\$1,620,651.27	\$14.44	\$1,780,899.76
FIT MOD CONSRV C	18,908.195	\$233,314.06	\$13.14	\$248,453.68
FIT CONSERVATIVE C	3,988.032	\$47,989.02	\$12.23	\$48,773.63
RT NY LIFE AA CL 0	721.811	\$412,128.91	\$603.11	\$435,331.43
MFS INTL DIVRSN R4	6.853	\$145.35	\$20.16	\$138.16
TRP GROWTH STOCK	1,290.509	\$106,801.67	\$61.61	\$79,508.26
MSIF INTL ADV PTF I	1,857.284	\$43,576.86	\$19.00	\$35,288.40
AB SM CAP GRTH Z	167.966	\$14,832.37	\$52.56	\$8,828.29
VANG ST INV GR ADM	6,264.583	\$67,287.07	\$9.95	\$62,332.60
VANG EQUITY INC ADM	635.234	\$51,927.45	\$84.63	\$53,759.85
PGIM TOTAL RTN BD R6	7,971.581	\$114,392.62	\$11.74	\$93,586.36
PGIM GLB TOT RTN R6	693.139	\$4,148.33	\$5.02	\$3,479.56
JPM MID CAP GRTH R6	1,712.372	\$77,722.71	\$39.05	\$66,868.13
VANG SMCPLV IDX ADM	165.719	\$12,784.00	\$68.25	\$11,310.32
VANG MDCPVAL IDX ADM	1,048.144	\$73,904.44	\$70.08	\$73,453.93
FID GOVT MMKT	856.540	\$856.54	\$1.00	\$856.54
FID 500 INDEX	2,700.536	\$384,822.41	\$133.12	\$359,495.35
FID MID CAP IDX	370.581	\$9,723.65	\$25.92	\$9,605.46
FID SM CAP IDX	346.251	\$7,784.14	\$21.70	\$7,513.65
FID FREEDOM 2005 K6	259.008	\$2,784.32	\$10.41	\$2,696.27
FID FREEDOM 2010 K6	0.000	\$0.00	\$12.68	\$0.00
FID FREEDOM 2015 K6	42,592.581	\$535,865.43	\$10.24	\$436,148.03
FID FREEDOM 2020 K6	11,819.435	\$185,678.02	\$12.69	\$149,988.63
FID FREEDOM 2025 K6	35,359.507	\$490,879.89	\$11.66	\$412,291.85
FID FREEDOM 2030 K6	88,862.143	\$1,534,502.37	\$14.56	\$1,293,832.80
FID FREEDOM 2035 K6	59,503.615	\$878,238.00	\$12.52	\$744,985.26
FID FREEDOM 2040 K6	127,754.684	\$1,349,379.38	\$8.85	\$1,130,628.95
FID FREEDOM 2045 K6	43,676.899	\$508,624.40	\$10.15	\$443,320.52
FID FREEDOM 2050 K6	51,718.386	\$615,273.85	\$10.29	\$532,182.19
FID FREEDOM 2055 K6	19,695.079	\$267,887.02	\$11.94	\$235,159.24
FID FREEDOM 2060 K6	18,186.129	\$231,210.66	\$10.99	\$199,865.56
FID FREEDOM INC K6	0.000	\$0.00	\$9.91	\$0.00
FID FREEDOM 2065 K6	4,281.217	\$49,370.48	\$10.10	\$43,240.29

SUMMARY OF NET TRUST ASSETS

Total Plan Assets as of 12/31/2022

<u>Fund Name</u>	<u>Share Balance</u> <u>12/31/2022</u>	<u>Historical Cost</u>	<u>Price</u>	<u>Total Market Value</u>
OUTSTANDING LOAN BALANCE				\$0.00

			NET ASSETS 12/31/2022:	\$11,958,517.57
				=====

Assets are presented at fair value with the exception to fully benefit responsive investment contracts which are presented at contract value as in previous years. See Chapter 7 of the Fidelity Auditor's Guide for financial statement presentation and disclosure information.



**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Financial Statements and
Independent Auditor's Report

December 31, 2022 and 2021

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Content

	<u>Page</u>
Independent Auditor's Report	1 – 4
Financial Statements:	
Statements of Net Assets Available for Benefits	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7 – 14
Supplemental Information:	
Schedule of Assets (Held at End of Year)	15
Schedule of Delinquent Participant Contributions	16

Independent Auditor's Report

The Trustees
Family Service & Guidance Center of Topeka, Inc.
Employees 401(k) Plan

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

We have performed audits of the accompanying financial statements of Family Service & Guidance Center of Topeka, Inc. Employees 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, the related statements of changes in net assets available for benefits for the years then, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Family Service & Guidance Center of Topeka, Inc. Employees 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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



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Independent Auditor's Report

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Family Service & Guidance Center of Topeka, Inc. Employees 401(k) 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.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Family Service & Guidance Center of Topeka, Inc. Employees 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Independent Auditor's Report

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Family Service & Guidance Center of Topeka, Inc. Employees 401(k) 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 Family Service & Guidance Center of Topeka, Inc. Employees 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Independent Auditor's Report

Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) and schedule of delinquent participant contributions as of and for the year ended December 31, 2022, are presented for purposes of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Mize CPAs Inc.

Topeka, Kansas
October 10, 2023

FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN

Statements of Net Assets Available for Benefits
December 31,

	<u>Assets</u>	
	<u>2022</u>	<u>2021</u>
Investments:		
Mutual funds	\$ 6,489,508	\$ 7,555,435
Common/collective trusts	5,468,153	6,538,037
Money market fund	857	600
Total investments	<u>11,958,518</u>	<u>14,094,072</u>
Contributions receivable:		
Employer	<u>13,612</u>	<u>-</u>
Total receivables	<u>13,612</u>	<u>-</u>
Net assets available for benefits	<u>\$11,972,130</u>	<u>\$14,094,072</u>

FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN

Statements of Changes in Net Assets Available for Benefits
Years Ended December 31,

	<u>2022</u>	<u>2021</u>
(Reductions) additions to net assets attributed to:		
Investment (loss) income:		
Net (depreciation) appreciation in investments	\$ (2,778,939)	\$ 920,796
Dividends and interest	<u>591,081</u>	<u>711,566</u>
Total investment (loss) income	<u>(2,187,858)</u>	<u>1,632,362</u>
Contributions:		
Participant	564,389	493,540
Employer	530,537	507,926
Rollover	<u>5,106</u>	<u>66,591</u>
Total contributions	<u>1,100,032</u>	<u>1,068,057</u>
Total (reductions) additions	<u>(1,087,826)</u>	<u>2,700,419</u>
Deductions from net assets attributable to:		
Benefits paid to participants	996,196	791,314
Administrative expenses	<u>37,920</u>	<u>38,621</u>
Total deductions	<u>1,034,116</u>	<u>829,935</u>
Net change in net assets available for benefits	(2,121,942)	1,870,484
Net assets available for benefits:		
Beginning of year	<u>14,094,072</u>	<u>12,223,588</u>
End of year	<u>\$11,972,130</u>	<u>\$14,094,072</u>

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Notes to Financial Statements
December 31, 2022 and 2021

1. Description of the Plan

The following description of the Family Service & Guidance Center of Topeka, Inc. (the Organization) Employees 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of Family Service & Guidance Center of Topeka, Inc., who have six months of service and are 21 years of age or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Trustees is responsible for oversight of the Plan. The Finance Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Plan's Board of Trustees.

Contributions

Each year, participants may contribute up to 90% of pre-tax compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 2% of eligible compensation and their contributions invested in designated target funds until changed by the participant. The automatic deferral percentage increases by 1% annually up to a maximum of 4% of compensation. In addition, the Organization contributes a matching contribution of 1% of base compensation that a participant contributes to the Plan. Additional profit sharing amounts may be contributed at the option of the Organization's Board of Trustees. For the years ended December 31, 2022 and 2021, the Organization made a profit sharing contribution equal to 5% of each participant's annual compensation. Contributions are subject to certain IRS limitations.

Participant Accounts

Each participant's account is credited with the participant's contributions, employer matching contributions, an allocation of the Organization's discretionary contribution and earnings from their accounts and charged with an allocation of administrative expenses. Allocations are based upon employee compensation. Earnings are credited to individual participant accounts based upon the actual earnings of the investments of that participant's account. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Organization's contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service. A participant becomes fully vested, regardless of the years of service, upon attainment of normal retirement age, early retirement age, retirement due to disability, death, or termination of the Plan.

FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN

Notes to Financial Statements
December 31, 2022 and 2021

1. Description of the Plan (continued)

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account, or installment payments. If a separated participant does not elect a distribution method and has a vested account balance of less than \$1,000, the benefit will be paid to them in cash as soon as administratively feasible without the participant's election. If the participant's vested account balance is between \$1,000 and \$5,000, the benefit will be rolled over to an IRA as soon as administratively feasible without the participant's election.

Forfeited Accounts

At December 31, 2022 and 2021, forfeited nonvested accounts totaled \$442 and \$5,179, respectively. Forfeited balances are used to reduce future employer contributions. Also, in 2022 and 2021, employer contributions were reduced by \$78,663 and \$66,353, respectively, from forfeited nonvested accounts.

SECURE Act 2.0

On December 29, 2022, the Consolidated Appropriations Act of 2023 was signed into law, which includes the package of retirement provisions referred to as "SECURE Act 2.0." These provisions continue the themes and reforms that began with the 2019 SECURE Act, focusing on getting more participants into the retirement system, finding ways for them to accumulate more assets, and then ensuring they get connected with those assets when retirement comes. Plan management is monitoring the SECURE Act 2.0 provisions, which begin to go into effect during the Plan year 2024 and beyond.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments 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 Organization's Finance Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and custodian. See Note 4 for discussion of fair value measurements.

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

FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN

Notes to Financial Statements
December 31, 2022 and 2021

2. Summary of Significant Accounting Policies (continued)

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Organization. Expenses that are paid by the Organization are excluded from these financial statements. Investment related expenses are included in net (depreciation) appreciation in investments.

3. Information Prepared and Certified by the Plan's Custodian

Certain information related to the investments disclosed in the accompanying financial statements was obtained or derived from information supplied by the Plan administrator and certified as complete and accurate by Fidelity Management Trust Company (Fidelity), the custodian.

The following table presents the values of the Plan's investments at December 31, as certified by the custodian:

	<u>2022</u>	<u>2021</u>
Investments:		
Mutual funds	\$ 6,489,508	\$ 7,555,435
Common/collective trusts	5,468,153	6,538,037
Money market fund	<u>857</u>	<u>600</u>
Total investments	<u>\$11,958,518</u>	<u>\$14,094,072</u>

The custodian also certified the completeness and accuracy of the following investment activity for the years ended December 31:

	<u>2022</u>	<u>2021</u>
Net (depreciation) appreciation in investments	\$ (2,778,939)	\$ 920,796
Dividends and interest	<u>591,081</u>	<u>711,566</u>
Total investment (loss) income	<u>\$ (2,187,858)</u>	<u>\$ 1,632,362</u>

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Notes to Financial Statements
December 31, 2022 and 2021

4. 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 (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under authoritative guidance are described as follows:

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

Level 2 Inputs to the valuation methodology include:

- a. Quoted prices for similar assets or liabilities in active markets.
- b. Quoted prices for identical or similar assets or liabilities in inactive markets.
- c. Inputs other than quoted prices that are observable for the asset or liability.
- d. 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 or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

- *Mutual and money market funds* – Valued at the daily closing price, net asset value (NAV), as reported by the fund and are deemed to be actively traded.
- *Common/collective trusts* – Valued at the net asset value of shares held by the Plan at year-end. The fair value of the investment in common/collective trust funds is provided to the Plan by the custodian daily. The custodian determines the net asset value per share by dividing the total fair value of the accounts by the number of the shares outstanding. The shares of these accounts may be purchased from the custodian or sold to the custodian daily at the net asset value. The net asset value is used as a practical expedient to estimate fair value. This practical expedient would not be used if it was determined to be probable that the collective investment trusts would sell at an amount different from the reported net asset value. There are no restrictions or notice requirements for participant transactions. Restriction and notice requirements apply in situations where the Plan desires to liquidate all the shares held in the account. The Plan makes no funding commitments to the collective investment trusts.

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Notes to Financial Statements
December 31, 2022 and 2021

4. Fair Value Measurements (continued)

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

	2022			Total
	Level 1	Level 2	Level 3	
Money market fund	\$ 857	\$ -	\$ -	\$ 857
Mutual funds	<u>6,489,508</u>	<u>-</u>	<u>-</u>	<u>6,489,508</u>
Total assets in the fair value hierarchy	<u>\$6,490,365</u>	<u>\$ -</u>	<u>\$ -</u>	6,490,365
Investments measured at net asset value (a)				<u>5,468,153</u>
Investments at fair value				<u>\$11,958,518</u>
	2021			Total
	Level 1	Level 2	Level 3	
Money market fund	\$ 600	\$ -	\$ -	\$ 600
Mutual funds	<u>7,555,435</u>	<u>-</u>	<u>-</u>	<u>7,555,435</u>
Total assets in the fair value hierarchy	<u>\$7,556,035</u>	<u>\$ -</u>	<u>\$ -</u>	7,556,035
Investments measured at net asset value (a)				<u>6,538,037</u>
Investments at fair value				<u>\$14,094,072</u>

(a) In accordance with Subtopic 820-10, certain investments were measured at net asset value per share and have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The preceding methods described may produce fair value calculations that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in different fair value measurements at the reporting date.

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the years ended December 31, 2022 and 2021, there were no significant transfers in or out of Levels 1, 2 or 3.

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Notes to Financial Statements
December 31, 2022 and 2021

4. Fair Value Measurements (continued)

Fair Value of Investments that Calculate Net Asset Value

The following table summarizes investments measured at fair value based on net asset value (NAVs) per share as of December 31, 2022 and 2021:

December 31, 2022	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Fiduciary Investment Trust Growth Portfolio Class C	\$2,657,632	None	Daily	None
Fiduciary Investment Trust Balanced Portfolio Class C	1,780,900	None	Daily	None
Reliance Trust New York Life Anchor Account Series I Class 0	435,331	None	Daily	The terms of the contract prohibit a direct exchange from this fund to such competing funds. Instead, there must first be an exchange to a noncompeting fund for 90 days.
Fiduciary Investment Trust Aggressive Portfolio Class C	297,062	None	Daily	None
Fiduciary Investment Trust Moderately Conservative Portfolio Class C	248,454	None	Daily	None
Fiduciary Investment Trust Conservative Class C	<u>48,774</u>	None	Daily	None
	<u>\$5,468,153</u>			
December 31, 2021	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Fiduciary Investment Trust Growth Portfolio Class C	\$3,018,419	None	Daily	None
Fiduciary Investment Trust Balanced Portfolio Class C	2,306,655	None	Daily	None
Fiduciary Investment Trust Moderately Conservative Portfolio Class C	442,078	None	Daily	None
Reliance Trust New York Life Anchor Account Series I Class 0	364,930	None	Daily	The terms of the contract prohibit a direct exchange from this fund to such competing funds. Instead, there must first be an exchange to a noncompeting fund for 90 days.
Fiduciary Investment Trust Aggressive Portfolio Class C	356,622	None	Daily	None
Fiduciary Investment Trust Conservative Class C	<u>49,333</u>	None	Daily	None
	<u>\$6,538,037</u>			

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Notes to Financial Statements
December 31, 2022 and 2021

5. Party-in-Interest Transactions

Prime Capital Investment Advisors, LLC, doing business as Qualified Plan Advisors (QPA), provides certain administrative services to the Plan. These services include investment monitoring, design, and implementation of an investment policy statement for the Plan, and ongoing consultation and advice on Plan investment offerings. Fees associated with these services are paid by the Organization. In addition, QPA serves as sub-advisor for the Common/Collective Investment Trusts. Fees paid to QPA from the Common/Collective Investment Trusts are reflected in the net (depreciation) appreciation in the fair value of those investments.

Certain Plan investments are managed by Fidelity. Fees paid to Fidelity are included in administrative expenses. Fidelity is the custodian and recordkeeper of the Plan and, therefore, these transactions qualify as party-in-interest transactions.

6. Plan Termination

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

7. Tax Status

The Organization adopted a Volume Submitter Profit Sharing Plan with CODA, which received a favorable opinion letter from the IRS on June 30, 2020, which stated that the Plan and related trust are designed in accordance with applicable sections of the IRC. The Plan has since been amended. However, the Organization believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and that, therefore, the Plan qualifies under Section 401(a) and the related trust is tax-exempt as of December 31, 2022. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Generally accepted accounting principles require Plan management to evaluate tax positions taken by the Plan and recognizes a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Risks and Uncertainties

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

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Notes to Financial Statements
December 31, 2022 and 2021

9. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 December 31:

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per the financial statements	\$11,972,130	\$14,094,072
Change in current year contributions receivable	<u>(13,612)</u>	<u>-</u>
Net assets per Schedule H of the Form 5500	<u>\$11,958,518</u>	<u>\$14,094,072</u>

The following is a reconciliation of net change in net assets available for benefits per the financial statements to the Form 5500 for the years ended December 31:

	<u>2022</u>	<u>2021</u>
Net change in net assets available for benefits per the financial statements	\$ (2,121,942)	\$ 1,870,484
Change in current year contributions receivable	<u>(13,612)</u>	<u>-</u>
Net income (loss) per schedule H of the Form 5500	<u>\$ (2,135,554)</u>	<u>\$ 1,870,484</u>

10. Subsequent Events

The Plan has assessed subsequent events through October 10, 2023, the date that the financial statements were available to be issued, and has determined that no other items require disclosure.

SUPPLEMENTAL INFORMATION

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Schedule of Assets (Held at End of Year)

I.D. #48-0637039 - Plan #001

Form 5500, Schedule H, Line 4(i)

December 31, 2022

(a) Identity of Issue, Borrower, Lessor, or Similar Party	(b) Description of Investment	(c) Cost	(d) Current Value
Fiduciary Investment Trust Growth Portfolio Class C	Common/collective trust	N/A	\$ 2,657,632
Fiduciary Investment Trust Balanced Portfolio Class C	Common/collective trust	N/A	1,780,900
* Fidelity Freedom 2030 Fund Class K6	Mutual fund	N/A	1,293,833
* Fidelity Freedom 2040 Fund Class K6	Mutual fund	N/A	1,130,629
* Fidelity Freedom 2035 Fund Class K6	Mutual fund	N/A	744,985
* Fidelity Freedom 2050 Fund Class K6	Mutual fund	N/A	532,182
* Fidelity Freedom 2045 Fund Class K6	Mutual fund	N/A	443,321
* Fidelity Freedom 2015 Fund Class K6	Mutual fund	N/A	436,148
Reliance Trust New York Life Anchor Account Series I Class 0	Common/collective trust	N/A	435,331
* Fidelity Freedom 2025 Fund Class K6	Mutual fund	N/A	412,292
* Fidelity 500 Index Fund	Mutual fund	N/A	359,495
Fiduciary Investment Trust Aggressive Portfolio Class C	Common/collective trust	N/A	297,062
Fiduciary Investment Trust Moderately Conservative Portfolio Class C	Common/collective trust	N/A	248,454
* Fidelity Freedom 2055 Fund Class K6	Mutual fund	N/A	235,159
* Fidelity Freedom 2060 Fund Class K6	Mutual fund	N/A	199,866
* Fidelity Freedom 2020 Fund Class K6	Mutual fund	N/A	149,989
PGIM Total Return Bond Fund Class R6	Mutual fund	N/A	93,586
T. Rowe Price Growth Stock Fund	Mutual fund	N/A	79,508
Vanguard Mid-Cap Value Index Fund Admiral Shares	Mutual fund	N/A	73,454
JPMorgan Mid-Cap Growth Fund Class R6	Mutual fund	N/A	66,868
Vanguard Short-Term Investment-Grade Fund Admiral Shares	Mutual fund	N/A	62,333
Vanguard Equity-Income Fund Admiral Shares	Mutual fund	N/A	53,760
Fiduciary Investment Trust Conservative Class C	Common/collective trust	N/A	48,774
* Fidelity Freedom 2065 Fund Class K6	Mutual fund	N/A	43,240
Morgan Stanley Institutional Fund, Inc. International Advantage Portfolio I Fund	Mutual fund	N/A	35,288
Vanguard Small-Cap Value Index Fund Admiral Shares	Mutual fund	N/A	11,310
* Fidelity Mid-Cap Index Fund	Mutual fund	N/A	9,605
AB Small-Cap Growth Portfolio Class Z	Mutual fund	N/A	8,828
* Fidelity Small-Cap Index Fund	Mutual fund	N/A	7,514
PGIM Global Total Return Fund Class R6	Mutual fund	N/A	3,480
* Fidelity Freedom 2005 Fund Class K6	Mutual fund	N/A	2,696
* Fidelity Government Money Market Fund	Money market fund	N/A	857
MFS International Diversification Fund Class R4	Mutual fund	N/A	139
Total assets held for investment			<u>\$11,958,518</u>

* – Indicates party-in-interest to the Plan

N/A – Not required, participant-directed

**FAMILY SERVICE & GUIDANCE CENTER OF TOPEKA, INC.
EMPLOYEES 401(k) PLAN**

Schedule H, Line 4(a) – Schedule of Delinquent Participant Contributions
I.D. #48-0637039 - Plan #001
For the Year Ended December 31, 2022

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check Here if Late Participant Loan Repayments are Included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
☐	\$35,573*			

Contribution Not Corrected by Year:

2019 – \$31,725
2018 – 3,848
Total – \$35,573*