

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 07/01/2022 and ending 06/30/2023	
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 LATHAM CENTERS RETIREMENT PLAN	1b	Three-digit plan number (PN) ▶ 002
		1c	Effective date of plan 07/01/2001
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) LATHAM CENTERS, INC. 259 WILLOW STREET YARMOUTH PORT, MA 02675-1762	2b	Employer Identification Number (EIN) 04-2467497
		2c	Plan Sponsor's telephone number 508-896-5776
		2d	Business code (see instructions) 622000

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	04/12/2024	GERALD POULIOT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ 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		5 310
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) 251
a(2) Total number of active participants at the end of the plan year		6a(2) 251
b Retired or separated participants receiving benefits		6b 3
c Other retired or separated participants entitled to future benefits.....		6c 49
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 303
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 2
f Total. Add lines 6d and 6e		6f 305
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 186
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
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: 2L		
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
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

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) ☒ 1 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	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 07/01/2022 and ending 06/30/2023	
A Name of plan LATHAM CENTERS RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 LATHAM CENTERS, INC.	D Employer Identification Number (EIN) 04-2467497

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

(a) Name of insurance carrier THE LINCOLN NATIONAL LIFE INSURANCE COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0472300	65676	891969+008	50	07/01/2022	06/30/2023

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

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end.....	4	51631
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	0

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

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

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP VARIABLE ANNUITY W/GUAR FUND

b	Balance at the end of the previous year	7b	63154
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c	Additions: (1) Contributions deposited during the year	7c(1)		
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	1633	
	(4) Transferred from separate account.....	7c(4)		
	(5) Other (specify below)	7c(5)	7785	
	▶ LOAN PAYMENTS			

(6) Total additions.....	7c(6)	9418
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	72572
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e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	7899	
	(2) Administration charge made by carrier.....	7e(2)	100	
	(3) Transferred to separate account.....	7e(3)		
	(4) Other (specify below)	7e(4)	12942	
	▶ LOANS, ADJUSTMENTS			

(5) Total deductions.....	7e(5)	20941
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	51631
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

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 07/01/2022 and ending 06/30/2023		
A Name of plan LATHAM CENTERS RETIREMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 LATHAM CENTERS, INC.	D Employer Identification Number (EIN) 04-2467497	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
SENTINEL BENEFITS GROUP, INC.
04-3015875

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
LINCOLN NATIONAL CORPORATION
35-1140070

(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)

SENTINEL BENEFITS GROUP, INC.

04-3015875

(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?
15 50	N/A	15222	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LINCOLN NATIONAL CORPORATION

35-1140070

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	SERVICE PROVIDER	593	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) 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 07/01/2022 and ending 06/30/2023		
A Name of plan LATHAM CENTERS RETIREMENT PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 LATHAM CENTERS, INC.	D Employer Identification Number (EIN) 04-2467497	

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	565	447
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	6325	2594
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)	223690	138760
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	6873307	8228935
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	63154	51631
(15) Other	1c(15)	12908	20024

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	7179949	8442391

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7179949	8442391
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	376543	
(B) Participants	2a(1)(B)	579899	
(C) Others (including rollovers)	2a(1)(C)	14437	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		970879
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	7568	
(F) Other	2b(1)(F)	1633	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		9201
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	210074	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		210074
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		656043
c Other income	2c		998
d Total income. Add all income amounts in column (b) and enter total	2d		1847195
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	569381	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		569381
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	15372	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		15372
j Total expenses. Add all expense amounts in column (b) and enter total	2j		584753
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		1262442
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

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

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **LEONARD, MULHERIN & GREENE, P.C.**

(2) EIN: **04-3108635**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

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

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

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

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

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

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

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 07/01/2022 and ending 06/30/2023		
A Name of plan LATHAM CENTERS RETIREMENT PLAN		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 LATHAM CENTERS, INC.		D Employer Identification Number (EIN) 04-2467497
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 27-3169253 35-0472300		
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 _____

LATHAM CENTERS RETIREMENT PLAN

Financial Statements and Supplemental
Schedule to Accompany 2022 Form 5500
Annual Report of Employee Benefit Plan
Under ERISA of 1974

Years ended June 30, 2023 and 2022

LATHAM CENTERS RETIREMENT PLAN

Financial Statements and Supplemental Schedule
Years ended June 30, 2023 and 2022

CONTENTS	Page
Independent Auditor's Report	1-4
Financial Statements	
Statements of Net Assets Available for Benefits as of June 30, 2023 and 2022	5
Statements of Changes in Net Assets Available for Benefits for the years ended June 30, 2023 and 2022	6
Notes to Financial Statements	7-14
Supplemental Schedule	
Schedule H, Part IV, Line 4(i) – Schedule of Assets (Held at End of Year) as of June 30, 2023	15-16



Leonard, Mulherin & Greene, P.C.
Certified Public Accountants & Consultants

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
Latham Centers Retirement Plan
Brewster, Massachusetts

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

We have performed audits of the accompanying financial statements of Latham Centers Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of June 30, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 qualified institutions as of and for the years ended June 30, 2023 and 2022, 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 qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

INDEPENDENT AUDITOR'S REPORT (continued)

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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 the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

INDEPENDENT AUDITOR'S REPORT (continued)

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the 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.

Supplemental Schedule Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) as of June 30, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

INDEPENDENT AUDITOR'S REPORT
(continued)

Supplemental Schedule Required by ERISA (continued)

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

In our opinion—

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, 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 schedule related to assets held by and certified to by the qualified institutions agrees to or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Leonard, Mulherin & Greene, P.C.

LEONARD, MULHERIN & GREENE, P.C.
Braintree, Massachusetts

April 5, 2024

LATHAM CENTERS RETIREMENT PLAN

Statements of Net Assets Available for Benefits
June 30, 2023 and 2022

	2023	2022
ASSETS		
Investments, at fair value	\$ 8,249,406	\$ 6,886,780
Investments, at contract value	51,631	63,154
Receivables		
Notes receivable from participants	138,760	223,690
Employer contributions	2,594	3,321
Other employer receivables	-	3,004
Total receivables	141,354	230,015
Total assets	8,442,391	7,179,949
Net assets available for benefits	\$ 8,442,391	\$ 7,179,949

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

LATHAM CENTERS RETIREMENT PLAN

Statements of Changes in Net Assets Available for Benefits
Years ended June 30, 2023 and 2022

	2023	2022
Additions to net assets attributed to:		
Net investment income	\$ 867,750	\$ -
Interest income on notes receivable from participants	7,568	9,437
Other income	998	1,575
Contributions		
Participants	579,899	588,113
Employer	376,543	349,516
Rollovers	14,437	77,891
Total contributions	970,879	1,015,520
Total additions	1,847,195	1,026,532
Deductions from net assets attributed to:		
Benefit payments to participants	569,381	949,654
Net investment loss	-	1,093,188
Administrative expenses	15,372	15,094
Total deductions	584,753	2,057,936
Net increase (decrease)	1,262,442	(1,031,404)
Net assets available for benefits, beginning of year	7,179,949	8,211,353
Net assets available for benefits, end of year	\$ 8,442,391	\$ 7,179,949

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

LATHAM CENTERS RETIREMENT PLAN

Notes to Financial Statements
June 30, 2023 and 2022

1 – DESCRIPTION OF THE PLAN

General

Latham Centers Retirement Plan (the "Plan") is a defined contribution plan that was established on July 1, 2001 under Internal Revenue Code Section 403(b) (as amended and restated effective July 1, 2018) for the benefit of employees of Latham Centers, Inc. (the "Organization"). The Plan is funded by contributions from its participants and the Organization and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

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

Eligibility for Participation

Employees are eligible to make voluntary deferral contributions and receive employer matching contributions upon the later of their date of hire or after attaining the age of 18. Substitute teachers are excluded from receiving matching contributions.

Employee Elective Deferred Contributions

Employees participating in the Plan may elect to defer a specific dollar amount or percentage of their annual earnings as their contribution to the Plan, subject to the limitations described in the Internal Revenue Code. Employee contributions in the form of rollovers and transfers from other qualified retirement plans are allowed as defined in the Plan document.

Safe Harbor Employer Matching Contributions

The Organization will make discretionary matching contributions to the Plan equal to 100% of elective deferrals, not to exceed 5% of each participant's eligible compensation.

Employer Discretionary Matching Contributions

The Organization may decide each Plan year to make an additional discretionary matching contribution on behalf of eligible participants not to exceed 4% of each participant's eligible compensation. The Organization did not make a discretionary matching contribution for the years ended June 30, 2023 or 2022.

Employer Discretionary Non-elective Contributions

The Organization may decide each Plan year whether to make a discretionary non-elective employer contribution on behalf of eligible active participants. Participants are eligible for the employer discretionary non-elective contribution after attaining the age of 18 and completing 2 years of service, as defined in the Plan document. Such contribution shall be allocated to eligible active participants based upon the ratio each eligible participant's compensation bears to the total compensation paid to all active participants for the Plan year. The Organization did not make a discretionary non-elective contribution for the years ended June 30, 2023 or 2022.

Vesting

Participants are immediately vested in their voluntary contributions as well as all employer contributions, plus actual earnings thereon.

Participant Accounts

Accounts are maintained for each participant. Accounts are increased for contributions, transfers and for an allocation of investment income based on the relationship of each participant's account within each investment fund to the total fund.

LATHAM CENTERS RETIREMENT PLAN

Notes to Financial Statements
June 30, 2023 and 2022

1 – DESCRIPTION OF THE PLAN (continued)

Participant Accounts (continued)

Accounts are decreased for withdrawals made by participants, administrative expenses, and for an allocation of investment losses based upon the relationship of each participant's account within each investment fund to the total fund.

Investment Options

The Plan was established with The Lincoln National Life Insurance Company ("Lincoln") as its custodian. Subsequently, Mid Atlantic Trust Company ("Mid Atlantic") was added as a custodian to the Plan. Upon enrollment into the Plan, a participant may direct employee and employer contributions in specific dollar amounts or whole number percentages into a variety of mutual funds maintained by Mid Atlantic.

Notes Receivable from Participants

A participant may borrow from his/her account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of his/her vested account balance. For notes through Mid Atlantic, principal and interest are paid ratably through payroll deductions. These notes are secured by the balance in the participant's account and bear interest at a commercially reasonable rate of interest. For notes through Lincoln, principal and interest are paid directly from the participant to Lincoln. These notes are secured by the balance in the participant's Loan Reserve account and bear interest at a commercially reasonable rate of interest. An annual expense margin of 3% is charged on each note and is paid by the participant to Lincoln as a cost of the loan.

In-service Withdrawals

In-service withdrawals may only be made under the following circumstances:

- Hardship as defined in the Internal Revenue Code
- Attainment of age 59½
- Withdrawal of employee rollover contributions

Retirement Benefits

The normal retirement age under the Plan is age 65. A participant who becomes disabled as defined in the Plan document is eligible for disability retirement.

Payment of Benefits

On termination of service from the Organization, a participant may elect to receive the balance of his/her account in the form of a single lump sum or any other form of settlement available from the manager of the investment fund in which the participant's account or portion thereof is invested. Upon termination of service at the Organization, a participant with an accumulated balance of \$5,000 or less will receive a distribution of their balance at the direction of the Organization.

Timing of Distributions

Distributions described above shall be made as soon as reasonably practicable following the date the participant's application for distribution is received by the custodians.

As of June 30, 2023 and 2022, there were no distributions payable to participants.

LATHAM CENTERS RETIREMENT PLAN

Notes to Financial Statements
June 30, 2023 and 2022

1 – DESCRIPTION OF THE PLAN (continued)

Administrative Expenses

Substantially all administrative expenses incurred by the Plan are paid by the Organization. However, certain administrative fees may be paid by the Plan.

Participant-Directed Contributions, Withdrawals and Transfers

The election to allocate contributions between the investment options, and any decision to change such allocation, is made by each participant as permitted by the custodians. Withdrawals and transfers are recorded at the time such transactions take place.

2 – SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements and the changes in net assets available for benefits during the reporting period, and, when applicable, disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Investments

The Plan presents, in the accompanying Statements of Changes in Net Assets Available for Benefits, net investment income or loss, which consists of realized gains and losses, unrealized appreciation (depreciation) on its investments, and interest and dividend income.

Other than as described below, investments are reported at fair value as described in Note 4. Security transactions are accounted for as of the date the securities are purchased or sold (trade date). Interest income is recorded as earned and, for money market instruments, may include amortization of discount and premium. Dividend income is recorded on the ex-dividend date or, for certain foreign securities, as soon as the investment funds are informed of the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains (losses) on investments bought and sold as well as held during the year.

The Plan invests in a group fixed annuity contract, which is considered to be fully benefit responsive. As required by GAAP, the Statements of Net Assets Available for Benefits present the contract value of the investment in the group fixed annuity contract, which is based on its beginning balance plus any deposits and credited interest, less any withdrawals, charges or expenses. See Note 5 for further information.

Each participant's assets are jointly invested and the return on assets is allocated monthly among the participants and recorded as income or loss. The basis of allocation is the unit of participation method. Under this method, contributions and income result in an increase of units of participation while benefits paid and losses result in a decrease of units of participation.

LATHAM CENTERS RETIREMENT PLAN

Notes to Financial Statements
June 30, 2023 and 2022

2 – SUMMARY OF ACCOUNTING POLICIES (continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document. No allowance for credit losses has been recorded as of June 30, 2023 and 2022.

Payment of Benefits

Benefits are recorded when paid.

Risks and Uncertainties

The Plan provides for investment options in various accounts that are investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the accompanying Statements of Net Assets Available for Benefits.

Subsequent Events

The Plan Administrator evaluated events that occurred after June 30, 2023, the date of the Statement of Net Assets Available for Benefits, but before the date the financial statements were available to be issued, April 5, 2024, for potential recognition or disclosure in the financial statements. The Plan Administrator did not identify any subsequent events that had a material effect on the accompanying financial statements.

3 – INFORMATION CERTIFIED BY CUSTODIANS

Unaudited information included in the Plan's financial statements and supplemental Schedule of Assets (Held at End of Year) was prepared by the Plan's custodians and furnished to the Plan Administrator and includes all Plan assets (except for the effects of participant and employer contributions receivables, if any) and all investment transactions. The Plan Administrator has obtained certifications from the custodians that such information is complete and accurate.

4 – FAIR VALUE MEASUREMENTS

The Plan applies the provisions of GAAP, which establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements), a lower priority to significant other observable inputs (Level 2 measurements), and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under these provisions are described below:

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

Mid Atlantic mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

LATHAM CENTERS RETIREMENT PLAN

Notes to Financial Statements
June 30, 2023 and 2022

4 – FAIR VALUE MEASUREMENTS (continued)

Level 2 Inputs to the valuation methodology include:

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

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

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

Lincoln Loan Reserve:

This account serves as collateral on notes receivable from participants and is measured as an amount equal to transfers in, plus interest earned in excess of the expense margin, less transfers out, which approximates fair value.

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.

The preceding methods described may produce a fair value calculation 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 a different fair value measurement at the reporting date.

The following tables present by level, within the fair value hierarchy, the Plan's investment assets at fair value, as of June 30, 2023 and 2022.

Description	Total 2023	Level 1	Level 2	Level 3
Lincoln Loan Reserve	\$ 20,024	\$ -	\$ -	\$ 20,024
Mid Atlantic Mutual Funds	7,589,088	7,589,088	-	-
Total assets in the fair value hierarchy	7,609,112	7,589,088	-	20,024
Investments measured at net asset value	640,294	-	-	-
Investments at fair value	\$8,249,406	\$7,589,088	\$ -	\$ 20,024

LATHAM CENTERS RETIREMENT PLAN

Notes to Financial Statements

June 30, 2023 and 2022

4 – FAIR VALUE MEASUREMENTS (continued)

Description	Total 2022	Level 1	Level 2	Level 3
Lincoln Loan Reserve	\$ 12,908	\$ -	\$ -	\$ 12,908
Mid Atlantic Mutual Funds	6,214,255	6,214,255	-	-
Total assets in the fair value hierarchy	6,227,163	6,214,255	-	12,908
Investments measured at net asset value	659,617	-	-	-
Investments at fair value	\$6,886,780	\$6,214,255	\$ -	\$ 12,908

In accordance with GAAP, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in the above tables 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 following tables summarize investments for which fair value is measured using the net asset value per share practical expedient as of June 30, 2023 and 2022. There are no participant redemption restrictions for these investments.

As of June 30, 2023:

Investment	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Lincoln Group Variable Annuity Mutual Funds	\$640,294	None	Daily	None

As of June 30, 2022:

Investment	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Lincoln Group Variable Annuity Mutual Funds	\$659,617	None	Daily	None

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended June 30, 2023 and 2022.

	2023 Lincoln Loan Reserve	2022 Lincoln Loan Reserve
Balance, beginning of year	\$ 12,908	\$ 18,043
Transfers in (out), net	7,116	(5,135)
Balance, end of year	\$ 20,024	\$ 12,908

LATHAM CENTERS RETIREMENT PLAN

Notes to Financial Statements
June 30, 2023 and 2022

5 – FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

The Plan invests in a group fixed annuity contract (the “Contract”), which is a deferred annuity contract issued by Lincoln. The Contract guarantees a minimum fixed rate of interest. The Contract continues in-force until it is terminated by either the Plan or Lincoln.

The Contract is reported at contract value in the Statements of Net Assets Available for Benefits in the amount of \$51,631 and \$63,154 as of June 30, 2023 and 2022, respectively. Contract value represents the amount participants would receive if they were to initiate a transaction under the terms of the ongoing plan. Interest is credited daily at an interest rate not less than the guaranteed minimum interest rate shown on the Contract specifications. The interest crediting rate is declared on a quarterly basis. The Contract is guaranteed against loss of principal, minus all withdrawals, including charges and adjustments. The guarantee is based on Lincoln’s ability to meet its financial obligations from general assets.

The following events are not probable of occurring but could limit the ability of the Plan to transact at contract value with Lincoln and would also limit the ability of the Plan to transact at contract value with the participants.

- Premature terminations of the Contract by the Plan
- Layoffs
- Plan terminations
- Bankruptcies
- Mergers
- Early retirement incentives

Lincoln has placed some restrictions on the ability of Plan participants to transfer/transact some or all of their balance in the Contract to other investment options available to them. Market value adjustments and surrender charges in the Contract could limit the ability of the Plan to initiate/complete a transaction at contract value and could result in an adjustment to the net asset value.

6 – NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable held by Mid Atlantic Trust Company at June 30 consisted of the following:

	Participants	Due Date	Interest	Amount
2023	23	Various through 5/6/2028	4.25% - 9.25%	\$ 138,760

	Participants	Due Date	Interest	Amount
2022	25	Various through 06/14/2031	4.25% - 6.25%	\$ 223,690

Notes receivable held by Mid Atlantic Trust Company are reported on the Statements of Net Assets Available for Benefits as Notes Receivable from Participants. Note repayments, including principal and interest, are paid ratably through payroll deductions.

Notes receivable held by Lincoln are not deducted from the participants’ accounts and, therefore, the participant notes are not shown separately on the Statements of Net Assets Available for Benefits as a note receivable. Each note is secured by the participant’s account balance in the Lincoln Loan Reserve account.

LATHAM CENTERS RETIREMENT PLAN

Notes to Financial Statements
June 30, 2023 and 2022

6 – NOTES RECEIVABLE FROM PARTICIPANTS (continued)

Each participant's balance in this account must be at least 100% of the note balance for the life of the note. Note repayments, including principal and interest, are made directly to Lincoln. The notes bear interest at rates commensurate with local prevailing lending rates in accordance with the Plan's loan policy. An annual expense margin of 3% is charged on each note and is paid by the participant to Lincoln as a cost of the loan.

Notes receivable held by Lincoln at June 30 consisted of the following:

	Participants	Due Date	Interest	Amount
2023	3	Various through 5/24/2033	2.95% - 3.00%	\$ 20,024

	Participants	Due Date	Interest	Amount
2022	3	Various through 5/24/2033	3.00%	\$ 12,908

7 – PLAN TERMINATION

Although it has expressed no 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.

8 – INCOME TAX STATUS

The Organization has adopted the Sentinel Benefits Group, Inc. ("Sentinel") 403(b) Volume Submitter Plan (Basic Plan Document #20). Sentinel obtained an advisory letter from the Internal Revenue Service indicating its Volume Submitter 403(b) Basic Plan Document #20 is acceptable under Internal Revenue Code Section 403(b).

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2020.

9 – PARTY-IN-INTEREST TRANSACTIONS

Plan investments consist of shares of various accounts managed by Sentinel Benefits and Financial Group ("Sentinel"), Mid Atlantic Trust Company ("MATC") and Lincoln Investment Advisers Corporation ("LIAC"). Sentinel provides administrative services to the Plan. MATC is a custodian of the Plan's assets and LIAC is a related entity of The Lincoln National Life Insurance Company, a custodian of the Plan's assets. Therefore, these transactions qualify as party-in-interest.

The Organization provides certain administrative services at no cost to the Plan. The Organization also pays for certain administrative costs of the Plan.

SUPPLEMENTAL SCHEDULE

LATHAM CENTERS RETIREMENT PLAN

SCHEDULE H, PART IV, LINE 4(i)

Schedule of Assets (Held at End of Year)

June 30, 2023

Federal Identification Number: 04-2467497

Plan Number: 002

(a)	(b)	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party			Cost	Current Value
<i>The Lincoln National Life Insurance Company</i>				
* Lincoln Group Variable Annuity Fixed Account		Insurance Company General Account	**	\$ 51,631
* Lincoln Loan Reserve		Other - Loan Reserve	**	20,024
American Funds Growth Fund		Variable Annuity Mutual Fund	**	120,431
* LVIP Social Awareness Fund		Variable Annuity Mutual Fund	**	87,742
American Century VP Balanced Fund		Variable Annuity Mutual Fund	**	60,295
Fidelity Contrafund Portfolio		Variable Annuity Mutual Fund	**	44,142
Neuberger Berman AMT Sustainable Equity Portfolio		Variable Annuity Mutual Fund	**	42,445
* LVIP Dimensional U.S. Core Equity 1 Fund		Variable Annuity Mutual Fund	**	29,398
* LVIP T. Rowe Price 2040 Fund		Variable Annuity Mutual Fund	**	21,240
American Funds Growth-Income Fund		Variable Annuity Mutual Fund	**	20,462
Fidelity Asset Manager Portfolio		Variable Annuity Mutual Fund	**	19,059
* LVIP Global Moderate Allocation Managed Risk Fund		Variable Annuity Mutual Fund	**	18,765
T. Rowe Price International Stock Fund		Variable Annuity Mutual Fund	**	13,982
AllianceBernstein VPS Sustainable Global Thematic Portfolio		Variable Annuity Mutual Fund	**	13,598
Fidelity Growth Portfolio		Variable Annuity Mutual Fund	**	13,277
DWS Alternative Asset Allocation VIP Fund		Variable Annuity Mutual Fund	**	12,851
* LVIP Delaware U.S. REIT Fund		Variable Annuity Mutual Fund	**	12,371
* LVIP Delaware Smid Cap Core Fund		Variable Annuity Mutual Fund	**	11,220
* LVIP SSGA S&P 500 Index Fund		Variable Annuity Mutual Fund	**	10,774
* LVIP T. Rowe Price 2020 Fund		Variable Annuity Mutual Fund	**	10,605
American Funds International Fund		Variable Annuity Mutual Fund	**	10,456
American Funds Global Growth Fund		Variable Annuity Mutual Fund	**	9,114
Janus Henderson Global Research Portfolio		Variable Annuity Mutual Fund	**	7,889
* LVIP T. Rowe Price Structured Mid Cap Growth Fund		Variable Annuity Mutual Fund	**	7,697
* LVIP Bond Fund		Variable Annuity Mutual Fund	**	7,595
* LVIP SSGA Small Cap Index Fund		Variable Annuity Mutual Fund	**	6,930
* LVIP Global Growth Allocation Managed Risk Fund		Variable Annuity Mutual Fund	**	5,510
* LVIP Baron Growth Opportunities Fund		Variable Annuity Mutual Fund	**	5,152
* LVIP BlackRock Inflation Protected Bond Portfolio		Variable Annuity Mutual Fund	**	4,738
* LVIP Delaware Divers Floating Rate Fund		Variable Annuity Mutual Fund	**	4,295
* LVIP Blended Large Cap Growth Managed Volatility Fund		Variable Annuity Mutual Fund	**	3,242
* LVIP Delaware Diversified Income Fund		Variable Annuity Mutual Fund	**	2,712
* LVIP T. Rowe Price 2030 Fund		Variable Annuity Mutual Fund	**	848
* LVIP Mondrian International Value Fund		Variable Annuity Mutual Fund	**	669
* LVIP JP Morgan Retirement Income Fund		Variable Annuity Mutual Fund	**	379
AllianceBernstein VPS Large Cap Growth Portfolio		Variable Annuity Mutual Fund	**	282
Delaware VIP Small Cap Value Series		Variable Annuity Mutual Fund	**	79
* LVIP BlackRock Real Estate Fund		Variable Annuity Mutual Fund	**	50
				640,294
Subtotal - The Lincoln National Life Insurance Company				711,949

LATHAM CENTERS RETIREMENT PLAN

SCHEDULE H, PART IV, LINE 4(i)

Schedule of Assets (Held at End of Year)

June 30, 2023

(continued)

Federal Identification Number: 04-2467497**Plan Number: 002**

(a)	(b)	(c)	(d)	(e)
		Description of Investment including		
		Maturity Date, Rate of Interest,		Current
Identity of Issue, Borrower, Lessor, or Similar Party		Collateral, Par, or Maturity Value	Cost	Value
Mid Atlantic Trust Company				
Fidelity Total Market Index Fund		Mutual Fund	**	2,737,761
Fidelity Advisor Total Bond Fund		Mutual Fund	**	925,276
Fidelity Global ex U.S. Index Fund		Mutual Fund	**	733,545
ALPS/Smith Total Return Bond Fund		Mutual Fund	**	454,712
PIMCO Short Asset Investment Fund		Mutual Fund	**	443,657
Fidelity U.S. Bond Index Fund		Mutual Fund	**	392,054
Fidelity 500 Index Fund		Mutual Fund	**	355,184
T. Rowe Price All-Cap Opportunities Fund		Mutual Fund	**	301,467
Fidelity Government Money Market Fund		Mutual Fund	**	227,144
BlackRock Systematic Multi-Strategy Fund		Mutual Fund	**	187,906
Goldman Sachs GQG Partners International Opportunities Fund		Mutual Fund	**	132,875
T. Rowe Price Mid Cap Value Fund		Mutual Fund	**	109,859
Vanguard Inflation-Protected Securities Fund		Mutual Fund	**	93,245
Parnassus Core Equity Fund		Mutual Fund	**	79,380
Fidelity International Index Fund		Mutual Fund	**	65,611
Allspring Special Small Cap Value Fund		Mutual Fund	**	57,041
MFS Mid Cap Growth Fund		Mutual Fund	**	52,510
Fidelity Mid Cap Index Fund		Mutual Fund	**	51,306
Columbia Dividend Income Fund		Mutual Fund	**	48,993
Invesco International Small-Mid Company Fund		Mutual Fund	**	32,017
Loomis Sayles Small Cap Growth Fund		Mutual Fund	**	26,970
American Funds EuroPacific Growth Fund		Mutual Fund	**	26,822
American Funds Capital World Growth and Income Fund		Mutual Fund	**	23,453
PIMCO CommodityRealReturn Strategy Fund		Mutual Fund	**	18,655
Fidelity Small Cap Index Fund		Mutual Fund	**	11,196
* Mid Atlantic Master Cash Account		Mutual Fund	**	447
Principal Blue Chip Fund		Mutual Fund	**	1
Fidelity Extended Market Index Fund		Mutual Fund	**	1
				7,589,088
Participant loans		Participant loans (4.25% - 9.25%)	**	138,760
Subtotal - Mid Atlantic Trust Company				7,727,848
Total assets held for investment purposes				\$ 8,439,797

* Represents a party-in-interest to the Plan.

** Cost information has been omitted, as these accounts are participant-directed.

LATHAM CENTERS RETIREMENT PLAN

SCHEDULE H, PART IV, LINE 4(i)

Schedule of Assets (Held at End of Year)

June 30, 2023

Federal Identification Number: 04-2467497**Plan Number: 002**

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of Investment including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
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* Lincoln Group Variable Annuity Fixed Account		Insurance Company General Account	**	\$ 51,631
* Lincoln Loan Reserve		Other - Loan Reserve	**	20,024
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* LVIP Mondrian International Value Fund		Variable Annuity Mutual Fund	**	669
* LVIP JP Morgan Retirement Income Fund		Variable Annuity Mutual Fund	**	379
AllianceBernstein VPS Large Cap Growth Portfolio		Variable Annuity Mutual Fund	**	282
Delaware VIP Small Cap Value Series		Variable Annuity Mutual Fund	**	79
* LVIP BlackRock Real Estate Fund		Variable Annuity Mutual Fund	**	50
				640,294
Subtotal - The Lincoln National Life Insurance Company				711,949

LATHAM CENTERS RETIREMENT PLAN

SCHEDULE H, PART IV, LINE 4(i)

Schedule of Assets (Held at End of Year)

June 30, 2023

(continued)

Federal Identification Number: 04-2467497**Plan Number: 002**

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value		Cost	Current Value
Mid Atlantic Trust Company				
Fidelity Total Market Index Fund	Mutual Fund		**	2,737,761
Fidelity Advisor Total Bond Fund	Mutual Fund		**	925,276
Fidelity Global ex U.S. Index Fund	Mutual Fund		**	733,545
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Fidelity Government Money Market Fund	Mutual Fund		**	227,144
BlackRock Systematic Multi-Strategy Fund	Mutual Fund		**	187,906
Goldman Sachs GQG Partners International Opportunities Fund	Mutual Fund		**	132,875
T. Rowe Price Mid Cap Value Fund	Mutual Fund		**	109,859
Vanguard Inflation-Protected Securities Fund	Mutual Fund		**	93,245
Parnassus Core Equity Fund	Mutual Fund		**	79,380
Fidelity International Index Fund	Mutual Fund		**	65,611
Allspring Special Small Cap Value Fund	Mutual Fund		**	57,041
MFS Mid Cap Growth Fund	Mutual Fund		**	52,510
Fidelity Mid Cap Index Fund	Mutual Fund		**	51,306
Columbia Dividend Income Fund	Mutual Fund		**	48,993
Invesco International Small-Mid Company Fund	Mutual Fund		**	32,017
Loomis Sayles Small Cap Growth Fund	Mutual Fund		**	26,970
American Funds EuroPacific Growth Fund	Mutual Fund		**	26,822
American Funds Capital World Growth and Income Fund	Mutual Fund		**	23,453
PIMCO CommodityRealReturn Strategy Fund	Mutual Fund		**	18,655
Fidelity Small Cap Index Fund	Mutual Fund		**	11,196
* Mid Atlantic Master Cash Account	Mutual Fund		**	447
Principal Blue Chip Fund	Mutual Fund		**	1
Fidelity Extended Market Index Fund	Mutual Fund		**	1
				7,589,088
Participant loans	Participant loans (4.25% - 9.25%)		**	138,760
Subtotal - Mid Atlantic Trust Company				7,727,848
Total assets held for investment purposes				\$ 8,439,797

* Represents a party-in-interest to the Plan.

** Cost information has been omitted, as these accounts are participant-directed.