

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2023

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

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).

Department of Labor Employee Benefits Security Administration

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

Pension Benefit Guaranty Corporation

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 01/01/2024 and ending 09/06/2024

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [X] the final return/report... C If the plan is a collectively-bargained plan, check here... D Check box if filing under: [] Form 5558 [] automatic extension... 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: PENSION PLAN OF CHILDREN'S HOSPITAL MEDICAL CENTER OF AKRON
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1961
2a Plan sponsor's name (employer, if for a single-employer plan): CHILDREN'S HOSPITAL MEDICAL CENTER OF AKRON
2b Employer Identification Number (EIN): 34-0714357
2c Plan Sponsor's telephone number: 330-543-5019
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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2023) v. 230707

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	1262
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	181
	6a(2)	0
	6b	0
	6c	0
	6d	0
	6e	0
	6f	0
	6g(1)	
6g(2)		0
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:
1A 1I

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)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 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

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **01/01/2024** and ending **09/06/2024**

A Name of plan PENSION PLAN OF CHILDREN'S HOSPITAL MEDICAL CENTER OF AKRON		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 CHILDREN'S HOSPITAL MEDICAL CENTER OF AKRON		D Employer Identification Number (EIN) 34-0714357	

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	650022	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	3829	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	850017	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(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	1503868	0
Liabilities			
g Benefit claims payable	1g	875497	0
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	628371	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	1503868	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l		0

Part II Income and Expense Statement

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

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		5

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(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)		
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	5	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		5
j Total expenses. Add all expense amounts in column (b) and enter total	2j		5

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		
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: **BOBER, MARKEY, FEDOROVICH & CO** (2) EIN: **34-1523030**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
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.)		X	
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.).....		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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	X		3000000
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	
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?		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?.....		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	
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.).....	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?	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 538781.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2024 and ending 09/06/2024

A Name of plan <u>PENSION PLAN OF CHILDREN'S HOSPITAL MEDICAL CENTER OF AKRON</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CHILDREN'S HOSPITAL MEDICAL CENTER OF AKRON</u>	D Employer Identification Number (EIN) <u>34-0714357</u>	

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
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): _____		
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	<u>0</u>

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.)
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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	<u>0</u>
b Enter the amount contributed by the employer to the plan for this plan year	6b	<u>0</u>
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
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. Increase Decrease Both No

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	0

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	0

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) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

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.....

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.

The Pension Plan of Children's Hospital
Medical Center of Akron

Audited Financial Statements and Supplemental Schedules
With Independent Auditors' Report

September 6, 2024 and December 31, 2023

The Pension Plan of Children's Hospital Medical Center of Akron
Audited Financial Statements and Supplemental Schedule

September 6, 2024 and December 31, 2023

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Note: Certain schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because of the absence of the conditions under which they are required.

INDEPENDENT AUDITOR'S REPORT

To the Participants and Enterprise Risk and Compliance Committee of the Board of Directors
of Children's Hospital Medical Center of Akron
The Pension Plan of Children's Hospital Medical Center of Akron
Akron, Ohio

Opinion

We have audited the financial statements of The Pension Plan of Children's Hospital Medical Center of Akron (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits (in liquidation) as of September 6, 2024 and December 31, 2023, and the related statements of changes in net assets available for benefits (in liquidation) for the period of January 1, 2024 through September 6, 2024 and the year ended December 31, 2023, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits (in liquidation) of The Pension Plan of Children's Hospital Medical Center of Akron as of September 6, 2024 and December 31, 2023, and the changes in its net assets available for benefits (in liquidation) for the period of January 1, 2024 through September 6, 2024 and the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

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 Auditors' 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 audit opinion.

Emphasis of Matter – Basis of Accounting

As discussed in Note 2 to the financial statements, due to the termination of the plan, management determined liquidation is imminent. As a result, the 2024 and 2023 financial statements are presented in liquidation basis. Our opinion is not modified with respect to that matter.

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.

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 that the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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 controls. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks.
- Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal controls 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.

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


Other Matter—Supplemental Schedule Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, Line 4j – Schedule of Reportable Transactions for the period of January 1, 2024 through September 6, 2024, is presented for purposes of additional analysis and is 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 has been subjected to the auditing procedures applied in the audits 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.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its 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 information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.



BOBER, MARKEY, FEDOROVICH & COMPANY
Akron, Ohio

November 26, 2024

The Pension Plan of Children's Hospital Medical Center of Akron
 Statements of Net Assets Available for Benefits
 September 6, 2024 and December 31, 2023

	<u>(In Liquidation)</u> 2024	<u>(In Liquidation)</u> 2023
Assets		
Investments, at fair value	\$ -	\$ 850,017
Receivables:		
Contributions	-	650,022
Dividends and interest	-	3,829
Total receivables	<u>-</u>	<u>653,851</u>
Total assets	-	1,503,868
Liabilities		
Payables:		
Plan administrative expenses	-	628,371
Benefits	-	875,497
Total Payables	<u>-</u>	<u>1,503,868</u>
Total liabilities	<u>-</u>	<u>1,503,868</u>
Net assets available for benefits	<u>\$ -</u>	<u>\$ -</u>

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

The Pension Plan of Children's Hospital Medical Center of Akron
 Statements of Changes in Net Assets Available for Benefits
 For the Period January 1, 2024 through September 6, 2024 and
 For the Year Ended December 31, 2023

	<u>(In Liquidation)</u> 2024	<u>(In Liquidation)</u> 2023
Additions:		
Investment income:		
Interest	\$ 5	\$ 1,814
Dividends		6,876,580
Total investment income	<u>5</u>	<u>6,878,394</u>
Employer contributions	<u>-</u>	<u>34,213,089</u>
Total additions	5	41,091,483
Deductions:		
Benefit payments to participants	-	102,932,510
Purchase of annuity contracts for participants	-	130,340,507
Administrative fees and expenses	<u>5</u>	<u>1,808,983</u>
Total deductions	<u>5</u>	<u>235,082,000</u>
Net decrease	-	(193,990,517)
Net depreciation in fair value of investments	-	(7,226,597)
Net assets available for benefits beginning of year	<u>-</u>	<u>201,217,114</u>
Net assets available for benefits end of year	<u>\$ -</u>	<u>\$ -</u>

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

The Pension Plan of Children's Hospital Medical Center of Akron
Notes to Financial Statements

September 6, 2024 and December 31, 2023

1. Description of the Plan

The Pension Plan of Children's Hospital Medical Center of Akron (the "Plan") is a defined benefit plan that covers substantially all employees who were employed before December 31, 2006 and provides for pension, disability, and death benefits. Participants become fully vested in the Plan after five years of credited service. Children's Hospital Medical Center of Akron ("Akron Children's" and "Plan Sponsor") has agreed to voluntarily contribute such amounts as are necessary to provide assets sufficient to meet the benefits to be paid to the Plan participants. The Plan has met the Employee Retirement Income Security Act of 1974 ("ERISA") minimum funding requirements. Akron Children's has the right under the Plan to discontinue such contributions at any time and to terminate the Plan. Akron Children's froze the plan to cease benefit payment accruals to active participants after December 31, 2020, resulting in a curtailment.

Upon termination, the Plan assets then remaining in the trust fund, subject to provisions for expenses of administration or liquidation, shall be allocated to the Plan participants in accordance with the provisions of the Plan and Trust Agreement. The assets shall first be allocated to provide benefits to all the Plan participants, their joint annuitants, and beneficiaries to whom benefits have been paid for at least three years prior to the date of the Plan termination and to whom benefits would have been paid had an eligible participant actually retired on a retirement date at least three years prior to the date of the Plan termination. Secondly, amounts then remaining shall be allocated to provide additional benefits to participants entitled to them to the extent such benefits are guaranteed by the Pension Benefit Guaranty Corporation ("PBGC"). Thirdly, the amounts then remaining shall be allocated to provide benefits to other participants entitled to them as described in the Plan and not provided for in the allocation described above. See Note 8.

The Plan is subject to the provisions of ERISA.

Information about the Plan agreement, the vesting and benefit provisions, and the PBGC's guarantee is contained in the *Summary Plan Description* ("SPD"). Copies of the SPD are available from the Human Resources Department at Children's.

2. Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the liquidation method of accounting for the period of January 1, 2024 through September 6, 2024 and the year ended December 31, 2023 due to the termination of the plan in 2024 and full liquidation of the trust on September 6, 2024. Financial statements are prepared using the liquidation basis of accounting to present relevant financial information about the Plan's expected resources in liquidation by measuring and presenting assets at the amount of the expected cash proceeds from liquidation. Additionally, the Plan recognizes and measures its liabilities in accordance with generally accepted accounting principles that otherwise apply to those liabilities. The Plan is also required to accrue and separately present the costs that it expects to incur and the income that it expects to earn during the expected duration of the liquidation, including any costs associated with the sale or settlement of those assets and liabilities.

The Pension Plan of Children's Hospital Medical Center of Akron
Notes to Financial Statements

September 6, 2024 and December 31, 2023

2. Significant Accounting Policies (continued)

Investment Valuation and Income Recognition

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the September 6, 2024 and December 31, 2023 Statements of Net Assets Available for Benefits. Fair values of investments in debt and equity securities are based on quoted market prices.

Investment income or loss and net realized and unrealized gains and losses are reflected in the Statements of Changes in Net Assets Available for Benefits.

Dividend income is accrued on the ex-dividend date. Purchases and sales of securities are recorded on a trade-date basis. Realized gains and losses from security transactions are reported based on historical cost.

Fair Value of Financial Assets and Liabilities

Fair value estimates are made at a specific point in time based on relevant market information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates.

The framework for measuring fair value is comprised of a three-level hierarchy based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date. The three levels are defined as follows:

- Level 1 – inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.
- Level 2 – inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 – inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while Children's 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 estimate of fair value at the reporting date.

The Pension Plan of Children's Hospital Medical Center of Akron
Notes to Financial Statements

September 6, 2024 and December 31, 2023

2. Significant Accounting Policies (continued)

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on employees' compensation for the highest consecutive five out of the last ten years of credited service. The accumulated plan benefits for active employees are based on their average compensation during the five years preceding the valuation date. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included to the extent they are deemed attributable to employee service rendered to the valuation date.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Administrative Fees

Trustee fees, consulting fees and other administrative expenses are paid from Children's general assets. Individual investment management fees are paid from Plan assets.

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

The Plan has evaluated subsequent events through November 26, 2024, the date the financial statements were available to be issued.

The Pension Plan of Children's Hospital Medical Center of Akron
Notes to Financial Statements

September 6, 2024 and December 31, 2023

3. Accumulated Plan Benefits

An actuary estimates the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected payment date.

The accumulated plan benefits information as of the beginning of each plan year is as follows:

	(In Liquidation) 2024	(In Liquidation) 2023
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	\$ -	\$ 93,421,534
Other participants		134,504,659
Total	-	227,926,193
Nonvested benefits:	-	-
Total	\$ -	\$ 227,926,193

The changes in the actuarial present value of accumulated plan are as follows:

	(In Liquidation) 2024	(In Liquidation) 2023
Actuarial present value of accumulated plan benefits - beginning of year	\$ 227,926,193	\$ 266,702,732
Increase during the year attributable to:		
Actuarial loss	(8,700,578)	8,991,826
Decrease in the discount period	10,970,716	12,081,680
Assumption changes	-	(19,574,371)
Benefits paid	(230,196,331)	(40,275,674)
Actuarial present value of accumulated plan benefits - end of year (November 30, 2023)	\$ -	\$ 227,926,193

For the 2024 financial statements, the actuarial present valuation of accumulated plan benefits was calculated as of November 30, 2023, at which point the obligation was materially settled.

The Pension Plan of Children's Hospital Medical Center of Akron
Notes to Financial Statements

September 6, 2024 and December 31, 2023

3. Accumulated Plan Benefits (continued)

Significant assumptions underlying the actuarial computations are:

	2024	2023
Actuarial cost method	N/A	Projected Unit Credit Cost Method
Discount rate	N/A	4.99%
Mortality basis	N/A	Pri-2012 Employee and Annuitant Tables for males and females, projected with Scale MP-2021
Salary increases	N/A	N/A
Disability	N/A	Pri-2012 Employee and Annuitant Tables for males and females, projected with Scale MP-2021

Akron Children's froze the plan to cease benefit payment accruals to active participants after December 31, 2020, resulting in a curtailment in 2020. Children's funding policy was to contribute amounts to the plan sufficient to meet minimum funding requirements of the Employee Retirement Income Security Act of 1974 and the Pension Protection Act of 2006, and other such amounts as Children's may contribute.

On November 21, 2023, trust assets were distributed via an annuity purchase agreement to an insurance carrier, irrevocably settling the remainder of the plan's obligations. As a result, there is no remaining obligation as of December 31, 2023; therefore, all historical assumptions related to the development of prior obligations are no longer applicable.

The Pension Plan of Children’s Hospital Medical Center of Akron
Notes to Financial Statements

September 6, 2024 and December 31, 2023

4. Assets and Liabilities Measured at Fair Value

The Plan’s investments were held by KeyBank National Association. The following table summarizes Children’s investments measured at fair value on a recurring basis as of December 31, 2023, aggregated by the level in the fair value hierarchy within which those measurements are measured. As of September 6, 2024, the Plan had no remaining assets.

	2023			Total
	Level 1	Level 2	Level 3	
Money market funds	\$ 850,017	\$ -	\$ -	\$ 850,017
Total investment in hierarchy at fair value	\$ 850,017	\$ -	\$ -	\$ 850,017

Valuation methodologies used for assets and liabilities measured at fair value are as follows:

- Money market funds: Money market funds are valued at net asset value (“NAV”). NAV is equal to the market value of each money market fund’s investments and other assets, less liabilities, divided by the number of fund shares. These funds are valued at a daily close price as reported by the fund. The funds are required to publish their daily NAV and transact at that price. Additionally, money market funds are actively traded, and are classified as Level 1.

5. Income Tax Status

The Internal Revenue Service (“IRS”) determined and informed the Plan by a letter dated April 22, 2014, that the Plan is qualified, under the appropriate sections of the Internal Revenue Code (“IRC”). Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

The Plan subsequently received a determination letter from the IRS dated November 8, 2023 stating that the termination of the Plan does not affect the Plan’s qualification for federal tax purposes (see Note 8).

Accounting principles generally accepted in the United States of America require the Plan Sponsor to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. The Plan Sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of September 6, 2024, and December 31, 2023, and for the respective nine months and year then ended, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

The Pension Plan of Children's Hospital Medical Center of Akron
Notes to Financial Statements

September 6, 2024 and December 31, 2023

6. Transactions with Parties in Interest

Parties-in-interest transactions include the purchases and sales of investments and payments to the Plan trustee for services and expenses. There are also indirect fees deducted directly from investments earnings of the Plan.

7. Risks and Uncertainties

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

Plan contributions and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

8. Termination of Plan

In 2022, Akron Children's began preparations to terminate the Plan with a plan termination amendment subject to the termination becoming effective in accordance with the applicable Pension Benefit Guaranty Corporation regulations signed August 17, 2022. In 2023, the Plan provided a one-time option for participants to take a lump sum distribution. For any participant not taking the lump sum distribution, the Plan transferred the obligation to an insurance company to administer the remaining benefits to the Plan participants. The transfer was completed in the fourth quarter of 2023. Final settlement of the transfer to the insurance company was completed in the third quarter of 2024 and the plan termination is complete.

The Pension Plan of Children's Hospital Medical Center of Akron

EIN #34-0714357 Plan #001

Schedule H, Line 4j- Schedule of Reportable Transactions
 For the Period January 1, 2024 through September 6, 2024

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Sales Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset at Transaction Date	Net Gain (Loss)

See the attached report from Key Bank for Transactions in Excess of Five Percent of Plan Assets.



Account Statement

CHILDRENS HOSP MED CTR RET PLAN 5001201
January 01, 2024 - September 06, 2024

5% Report by Asset - Single Transaction

		Valuation: \$850,017.28	Threshold: \$42,500.86	Base Currency: USD			
Tran Type	Asset Description	Asset Number	Purchase Cost/ Sale Proceeds	Broker Commission Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
Settle Date		Units/Par Portfolio Number					
Sale	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	850,017.28	0.00	-850,017.28	-850,017.28	0.00
01/02/2024	PREMIER SHARES	-850,017.2800 5001201.1		0.00			
Purchase	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	58,406.18	0.00	58,406.18	58,406.18	0.00
01/04/2024	PREMIER SHARES	58,406.1800 5001201.1		0.00			
Purchase	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	116,340.67	0.00	116,340.67	116,340.67	0.00
02/22/2024	PREMIER SHARES	116,340.6700 5001201.1		0.00			
Sale	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	132,162.44	0.00	-132,162.44	-132,162.44	0.00
02/23/2024	PREMIER SHARES	-132,162.4400 5001201.1		0.00			
Purchase	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	168,550.74	0.00	168,550.74	168,550.74	0.00
06/03/2024	PREMIER SHARES	168,550.7400 5001201.1		0.00			
Sale	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	58,557.84	0.00	-58,557.84	-58,557.84	0.00
06/04/2024	PREMIER SHARES	-58,557.8400 5001201.1		0.00			
Purchase	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	442,814.57	0.00	442,814.57	442,814.57	0.00
07/29/2024	PREMIER SHARES	442,814.5700 5001201.1		0.00			
Sale	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	561,882.00	0.00	-561,882.00	-561,882.00	0.00
07/30/2024	PREMIER SHARES	-561,882.0000 5001201.1		0.00			

End of Schedule



Account Statement

CHILDRENS HOSP MED CTR RET PLAN 5001201
January 01, 2024 - September 06, 2024

5% Report by Asset - Aggregate Transactions

Asset Number	Tran Type	Settle Dt	Asset Description	Units/Par	Purchase Cost/ Sale Proceeds	Broker Commission	Other Expense	Book Value	Annual Market	Previous Annual Market	Net Gain/Loss on Market	Base Currency: USD
314074593			QUALIFIED FEDERATED GOVT OBLIGS FD (PRM) PREMIER SHARES									
	Purchase	01/02/2024		0.6800	0.68	0.00	0.00	0.68	0.68	0.68	0.00	
	Purchase	01/02/2024		174.8800	174.88	0.00	0.00	174.88	174.88	174.88	0.00	
	Sale	01/02/2024		-850.017.2800	850,017.28	0.00	0.00	-850,017.28	-850,017.28	-850,017.28	0.00	
	Sale	01/03/2024		-0.6800	0.68	0.00	0.00	-0.68	-0.68	-0.68	0.00	
	Sale	01/03/2024		-174.8800	174.88	0.00	0.00	-174.88	-174.88	-174.88	0.00	
	Purchase	01/04/2024		58,406.1800	58,406.18	0.00	0.00	58,406.18	58,406.18	58,406.18	0.00	
	Purchase	02/01/2024		471.4100	471.41	0.00	0.00	471.41	471.41	471.41	0.00	
	Purchase	02/01/2024		0.0300	0.03	0.00	0.00	0.03	0.03	0.03	0.00	
	Sale	02/06/2024		-26,027.1900	26,027.19	0.00	0.00	-26,027.19	-26,027.19	-26,027.19	0.00	
	Purchase	02/08/2024		574.6000	574.60	0.00	0.00	574.60	574.60	574.60	0.00	
	Sale	02/13/2024		-10,000.0000	10,000.00	0.00	0.00	-10,000.00	-10,000.00	-10,000.00	0.00	
	Purchase	02/15/2024		39,790.5500	39,790.55	0.00	0.00	39,790.55	39,790.55	39,790.55	0.00	
	Sale	02/16/2024		-39,790.5500	39,790.55	0.00	0.00	-39,790.55	-39,790.55	-39,790.55	0.00	
	Purchase	02/22/2024		116,340.6700	116,340.67	0.00	0.00	116,340.67	116,340.67	116,340.67	0.00	
	Sale	02/23/2024		-132,162.4400	132,162.44	0.00	0.00	-132,162.44	-132,162.44	-132,162.44	0.00	
	Purchase	02/27/2024		26,467.8200	26,467.82	0.00	0.00	26,467.82	26,467.82	26,467.82	0.00	
	Sale	02/28/2024		-26,467.8200	26,467.82	0.00	0.00	-26,467.82	-26,467.82	-26,467.82	0.00	
	Purchase	03/01/2024		150.1500	150.15	0.00	0.00	150.15	150.15	150.15	0.00	
	Purchase	04/01/2024		34.3900	34.39	0.00	0.00	34.39	34.39	34.39	0.00	
	Purchase	05/01/2024		33.3400	33.34	0.00	0.00	33.34	33.34	33.34	0.00	
	Sale	05/15/2024		-2,597.9200	2,597.92	0.00	0.00	-2,597.92	-2,597.92	-2,597.92	0.00	
	Purchase	05/31/2024		15,000.0000	15,000.00	0.00	0.00	15,000.00	15,000.00	15,000.00	0.00	
	Purchase	06/03/2024		168,550.7400	168,550.74	0.00	0.00	168,550.74	168,550.74	168,550.74	0.00	
	Sale	06/04/2024		-58,557.8400	58,557.84	0.00	0.00	-58,557.84	-58,557.84	-58,557.84	0.00	
	Sale	06/24/2024		-9,660.5100	9,660.51	0.00	0.00	-9,660.51	-9,660.51	-9,660.51	0.00	
	Purchase	07/01/2024		511.8200	511.82	0.00	0.00	511.82	511.82	511.82	0.00	



Account Statement

CHILDRENS HOSP MED CTR RET PLAN 5001201
January 01, 2024 - September 06, 2024

5% Report by Asset - Aggregate Transactions (Continued)

Asset Number Tran Type	Settle Dt	Asset Description Units/Par	Purchase Cost/ Sale Proceeds	Broker Commission	Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market	Base Currency: USD
		VALUATION: \$850,017.28				THRESHOLD: \$42,500.86			
314074593		QUALIFIED FEDERATED GOVT OBLIGS FD (PRM) PREMIER SHARES							
Purchase	07/29/2024	442,814.5700	442,814.57	0.00	0.00	442,814.57	442,814.57	0.00	
Sale	07/30/2024	-561,882.0000	561,882.00	0.00	0.00	-561,882.00	-561,882.00	0.00	
Purchase	08/01/2024	583.6200	583.62	0.00	0.00	583.62	583.62	0.00	
Purchase	08/05/2024	0.0300	0.03	0.00	0.00	0.03	0.03	0.00	
Sale	08/05/2024	-0.0300	0.03	0.00	0.00	-0.03	-0.03	0.00	
Sale	08/12/2024	-1,250.6500	1,250.65	0.00	0.00	-1,250.65	-1,250.65	0.00	
Sale	08/16/2024	-1,332.9400	1,332.94	0.00	0.00	-1,332.94	-1,332.94	0.00	
Purchase	09/03/2024	5.1200	5.12	0.00	0.00	5.12	5.12	0.00	
Sale	09/06/2024	-5.1500	5.15	0.00	0.00	-5.15	-5.15	0.00	

16 Issue Sales

19 Issue Purchases

End of Schedule

The Pension Plan of Children's Hospital Medical Center of Akron

EIN #34-0714357 Plan #001

Schedule H, Line 4j- Schedule of Reportable Transactions
 For the Period January 1, 2024 through September 6, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Sales Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset at Transaction Date	(i) Net Gain (Loss)
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See the attached report from Key Bank for Transactions in Excess of Five Percent of Plan Assets.

SHARES

DATE



Account Statement

CHILDRENS HOSP MED CTR RET PLAN 5001201
January 01, 2024 - September 06, 2024

5% Report by Asset - Single Transaction

		Valuation: \$850,017.28	Threshold: \$42,500.86	Base Currency: USD			
Tran Type	Asset Description	Asset Number	Purchase Cost/ Sale Proceeds	Broker Commission Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
Settle Date		Units/Par Portfolio Number					
Sale	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	850,017.28	0.00	-850,017.28	-850,017.28	0.00
01/02/2024	PREMIER SHARES	-850,017.2800 5001201.1		0.00			
Purchase	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	58,406.18	0.00	58,406.18	58,406.18	0.00
01/04/2024	PREMIER SHARES	58,406.1800 5001201.1		0.00			
Purchase	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	116,340.67	0.00	116,340.67	116,340.67	0.00
02/22/2024	PREMIER SHARES	116,340.6700 5001201.1		0.00			
Sale	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	132,162.44	0.00	-132,162.44	-132,162.44	0.00
02/23/2024	PREMIER SHARES	-132,162.4400 5001201.1		0.00			
Purchase	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	168,550.74	0.00	168,550.74	168,550.74	0.00
06/03/2024	PREMIER SHARES	168,550.7400 5001201.1		0.00			
Sale	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	58,557.84	0.00	-58,557.84	-58,557.84	0.00
06/04/2024	PREMIER SHARES	-58,557.8400 5001201.1		0.00			
Purchase	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	442,814.57	0.00	442,814.57	442,814.57	0.00
07/29/2024	PREMIER SHARES	442,814.5700 5001201.1		0.00			
Sale	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM)	314074593	561,882.00	0.00	-561,882.00	-561,882.00	0.00
07/30/2024	PREMIER SHARES	-561,882.0000 5001201.1		0.00			

End of Schedule



Account Statement

CHILDRENS HOSP MED CTR RET PLAN 5001201
January 01, 2024 - September 06, 2024

5% Report by Asset - Aggregate Transactions

Asset Number	Tran Type	Settle Dt	Asset Description	Units/Par	Purchase Cost/ Sale Proceeds	Broker Commission	Other Expense	Book Value	Annual Market	Previous Annual Market	Net Gain/Loss on Market	Base Currency: USD
314074593			QUALIFIED FEDERATED GOVT OBLIGS FD (PRM) PREMIER SHARES									
	Purchase	01/02/2024		0.6800	0.68	0.00	0.00	0.68	0.68	0.68	0.00	
	Purchase	01/02/2024		174.8800	174.88	0.00	0.00	174.88	174.88	174.88	0.00	
	Sale	01/02/2024		-850,017.2800	850,017.28	0.00	0.00	-850,017.28	-850,017.28	-850,017.28	0.00	
	Sale	01/03/2024		-0.6800	0.68	0.00	0.00	-0.68	-0.68	-0.68	0.00	
	Sale	01/03/2024		-174.8800	174.88	0.00	0.00	-174.88	-174.88	-174.88	0.00	
	Purchase	01/04/2024		58,406.1800	58,406.18	0.00	0.00	58,406.18	58,406.18	58,406.18	0.00	
	Purchase	02/01/2024		471.4100	471.41	0.00	0.00	471.41	471.41	471.41	0.00	
	Purchase	02/01/2024		0.0300	0.03	0.00	0.00	0.03	0.03	0.03	0.00	
	Sale	02/06/2024		-26,027.1900	26,027.19	0.00	0.00	-26,027.19	-26,027.19	-26,027.19	0.00	
	Purchase	02/08/2024		574.6000	574.60	0.00	0.00	574.60	574.60	574.60	0.00	
	Sale	02/13/2024		-10,000.0000	10,000.00	0.00	0.00	-10,000.00	-10,000.00	-10,000.00	0.00	
	Purchase	02/15/2024		39,790.5500	39,790.55	0.00	0.00	39,790.55	39,790.55	39,790.55	0.00	
	Sale	02/16/2024		-39,790.5500	39,790.55	0.00	0.00	-39,790.55	-39,790.55	-39,790.55	0.00	
	Purchase	02/22/2024		116,340.6700	116,340.67	0.00	0.00	116,340.67	116,340.67	116,340.67	0.00	
	Sale	02/23/2024		-132,162.4400	132,162.44	0.00	0.00	-132,162.44	-132,162.44	-132,162.44	0.00	
	Purchase	02/27/2024		26,467.8200	26,467.82	0.00	0.00	26,467.82	26,467.82	26,467.82	0.00	
	Sale	02/28/2024		-26,467.8200	26,467.82	0.00	0.00	-26,467.82	-26,467.82	-26,467.82	0.00	
	Purchase	03/01/2024		150.1500	150.15	0.00	0.00	150.15	150.15	150.15	0.00	
	Purchase	04/01/2024		34.3900	34.39	0.00	0.00	34.39	34.39	34.39	0.00	
	Purchase	05/01/2024		33.3400	33.34	0.00	0.00	33.34	33.34	33.34	0.00	
	Sale	05/15/2024		-2,597.9200	2,597.92	0.00	0.00	-2,597.92	-2,597.92	-2,597.92	0.00	
	Purchase	05/31/2024		15,000.0000	15,000.00	0.00	0.00	15,000.00	15,000.00	15,000.00	0.00	
	Purchase	06/03/2024		168,550.7400	168,550.74	0.00	0.00	168,550.74	168,550.74	168,550.74	0.00	
	Sale	06/04/2024		-58,557.8400	58,557.84	0.00	0.00	-58,557.84	-58,557.84	-58,557.84	0.00	
	Sale	06/24/2024		-9,660.5100	9,660.51	0.00	0.00	-9,660.51	-9,660.51	-9,660.51	0.00	
	Purchase	07/01/2024		511.8200	511.82	0.00	0.00	511.82	511.82	511.82	0.00	



Account Statement

CHILDRENS HOSP MED CTR RET PLAN 5001201
January 01, 2024 - September 06, 2024

5% Report by Asset - Aggregate Transactions (Continued)

Asset Number	Asset Description	Units/Par	Purchase Cost/ Sale Proceeds	Broker Commission	Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
314074593	QUALIFIED FEDERATED GOVT OBLIGS FD (PRM) PREMIER SHARES							
Purchase	07/29/2024	442,814.5700	442,814.57	0.00	0.00	442,814.57	442,814.57	0.00
Sale	07/30/2024	-561,882.0000	561,882.00	0.00	0.00	-561,882.00	-561,882.00	0.00
Purchase	08/01/2024	583.6200	583.62	0.00	0.00	583.62	583.62	0.00
Purchase	08/05/2024	0.0300	0.03	0.00	0.00	0.03	0.03	0.00
Sale	08/05/2024	-0.0300	0.03	0.00	0.00	-0.03	-0.03	0.00
Sale	08/12/2024	-1,250.6500	1,250.65	0.00	0.00	-1,250.65	-1,250.65	0.00
Sale	08/16/2024	-1,332.9400	1,332.94	0.00	0.00	-1,332.94	-1,332.94	0.00
Purchase	09/03/2024	5.1200	5.12	0.00	0.00	5.12	5.12	0.00
Sale	09/06/2024	-5.1500	5.15	0.00	0.00	-5.15	-5.15	0.00

16 Issue Sales

19 Issue Purchases

End of Schedule

Valuation: \$850,017.28

Threshold: \$42,500.86

Base Currency: USD