

<b>Form 5500</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Annual Return/Report of Employee Benefit Plan</b>  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).  <b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b>	OMB Nos. 1210-0110 1210-0089  <h2 style="text-align: center;">2023</h2>  <b>This Form is Open to Public Inspection</b>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

**A** This return/report is for:  a multiemployer plan  a multiple-employer plan (Filers checking this box must provide 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**

<b>1a</b> Name of plan <u>DAYTON CHILDREN'S HOSPITAL PENSION PLAN</u>	<b>1b</b> Three-digit plan number (PN) ▶ <u>001</u>
<b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>DAYTON CHILDREN'S HOSPITAL</u>  <u>ONE CHILDRENS PLAZA</u> <u>DAYTON, OH 45404</u>	<b>1c</b> Effective date of plan <u>12/01/1971</u>  <b>2b</b> Employer Identification Number (EIN) <u>31-0672132</u>  <b>2c</b> Plan Sponsor's telephone number <u>937-641-3000</u>  <b>2d</b> Business code (see instructions) <u>622000</u>

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

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

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	04/10/2025	AIMEE BOSMA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	1109
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits ..... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	669
	<b>6a(2)</b>	627
	<b>6b</b>	119
	<b>6c</b>	293
	<b>6d</b>	1039
	<b>6e</b>	19
	<b>6f</b>	1058
	<b>6g(1)</b>	
<b>6g(2)</b>		
<b>6h</b>		1
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<b>7</b>	

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

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input 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**
- (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
  - (4)  **DCG** (Individual Plan Information) – Number Attached \_\_\_\_\_
  - (5)  **MEP** (Multiple-Employer Retirement Plan Information)

- b General Schedules**
- (1)  **H** (Financial Information)
  - (2)  **I** (Financial Information – Small Plan)
  - (3)  **A** (Insurance Information) – Number Attached   0
  - (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)**

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

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

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

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**11c** Enter the Receipt Confirmation Code for the 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 \_\_\_\_\_

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<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

▶ **Round off amounts to nearest dollar.**  
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan <u>DAYTON CHILDREN'S HOSPITAL PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DAYTON CHILDREN'S HOSPITAL</u>	<b>D</b> Employer Identification Number (EIN) <u>31-0672132</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2023</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>79429925</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>87372917</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>121</u>	<u>11232654</u>
	<b>b</b> For terminated vested participants .....	<u>319</u>	<u>14140458</u>
	<b>c</b> For active participants .....	<u>669</u>	<u>52432173</u>
	<b>d</b> Total .....	<u>1109</u>	<u>77805285</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b) .....		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>5.38 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>2955654</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>65000</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>3020654</u>

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>		
	Signature of actuary	<u>03/31/2025</u> Date
	<u>LORI A. DEVORE</u> Type or print name of actuary	<u>23-05257</u> Most recent enrollment number
	<u>AON CONSULTING, INC.</u> Firm name	<u>614-436-8100</u> Telephone number (including area code)
	<u>MSC #17502 PO BOX 7505 FORT WASHINGTON, PA 19034</u> Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	1627882
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	1627882
<b>10</b>	Interest on line 9 using prior year's actual return of <u>-1.42</u> % .....	0	-23116
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
<b>a</b>	Present value of excess contributions (line 38a from prior year) .....		5025919
<b>b(1)</b>	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.56</u> % .....		279441
<b>b(2)</b>	Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
<b>c</b>	Total available at beginning of current plan year to add to prefunding balance .....		5305360
<b>d</b>	Portion of (c) to be added to prefunding balance .....		5305360
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	6910126

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	103.40 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	112.28 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	120.63 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>		<b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b>					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
03/14/2025	6900000	0					
			<b>Totals ▶</b>	<b>18(b)</b>	6900000	<b>18(c)</b>	0

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b>	0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	6311448

**20** Quarterly contributions and liquidity shortfalls:

**a** Did the plan have a "funding shortfall" for the prior year?  Yes  No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?  Yes  No

**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>			
<b>21</b> Discount rate:			
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code).....			<b>21b</b> 4
<b>22</b> Weighted average retirement age .....			<b>22</b> 63
<b>23</b> Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute		

<b>Part VI Miscellaneous Items</b>	
<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. .... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>26</b> Demographic and benefit information	
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	<b>27</b>

<b>Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>	
<b>28</b> Unpaid minimum required contributions for all prior years .....	<b>28</b> 0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	<b>29</b> 0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....	<b>30</b> 0

<b>Part VIII Minimum Required Contribution For Current Year</b>			
<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6c).....	<b>31a</b>	3020654	
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	2650941	
<b>32</b> Amortization installments:	Outstanding Balance	Installment	
<b>a</b> Net shortfall amortization installment .....	0	0	
<b>b</b> Waiver amortization installment .....	0	0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....	<b>33</b>		
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	<b>34</b>	369713	
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....			0
<b>36</b> Additional cash requirement (line 34 minus line 35).....	<b>36</b>	369713	
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	<b>37</b>	6311448	
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	5941735	
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	0	
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>	0	
<b>40</b> Unpaid minimum required contributions for all years .....	<b>40</b>	0	

<b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>	
<b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input checked="" type="checkbox"/> 2021	

<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning **07/01/2023** and ending **06/30/2024**

<b>A</b> Name of plan <b>DAYTON CHILDREN'S HOSPITAL PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>DAYTON CHILDREN'S HOSPITAL</b>	<b>D</b> Employer Identification Number (EIN) <b>31-0672132</b>	

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

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

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

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

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

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

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

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

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

THE BANK OF NEW YORK MELLON

13-5160382

(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?
18 21 50	NONE	60562	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

**Part I Service Provider Information (continued)**

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

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <hr/> <b>2023</b>  <hr/> <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

<b>A</b> Name of plan <u>DAYTON CHILDREN'S HOSPITAL PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN)	<u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>DAYTON CHILDREN'S HOSPITAL</u>	<b>D</b> Employer Identification Number (EIN) <u>31-0672132</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:	<u>20+ YR U S TREAS STRIPS</u>		
<b>b</b> Name of sponsor of entity listed in (a):	<u>AON COLLECTIVE INVESTMENT TRUST</u>		
<b>c</b> EIN-PN <u>37-6543784-036</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>2245811</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:	<u>AON CORE REAL ESTATE FUND</u>		
<b>b</b> Name of sponsor of entity listed in (a):	<u>AON TRUST COMPANY LLC</u>		
<b>c</b> EIN-PN <u>37-6543784-037</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>2031603</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:	<u>AON GLOBAL EQUITY CL I</u>		
<b>b</b> Name of sponsor of entity listed in (a):	<u>AON TRUST COMPANY LLC</u>		
<b>c</b> EIN-PN <u>37-6543784-004</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>3585493</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:	<u>AON GLOBAL REAL ESTATE CL I</u>		
<b>b</b> Name of sponsor of entity listed in (a):	<u>AON TRUST COMPANY LLC</u>		
<b>c</b> EIN-PN <u>37-6543784-006</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>73464</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:	<u>AON HIGH YIELD PLUS CL I</u>		
<b>b</b> Name of sponsor of entity listed in (a):	<u>AON TRUST COMPANY LLC</u>		
<b>c</b> EIN-PN <u>37-6543784-007</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>216322</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:	<u>AON LARGE CAP EQUITY INDEX</u>		
<b>b</b> Name of sponsor of entity listed in (a):	<u>AON TRUST COMPANY LLC</u>		
<b>c</b> EIN-PN <u>37-6543784-002</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>2825537</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:	<u>AON MULTI ASSET CREDIT FUND</u>		
<b>b</b> Name of sponsor of entity listed in (a):	<u>AON TRUST COMPANY LLC</u>		
<b>c</b> EIN-PN <u>37-6543784-041</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>819812</u>

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

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AON NON-US EQUITY INDEX		
<b>b</b> Name of sponsor of entity listed in (a): AON TRUST COMPANY LLC		
<b>c</b> EIN-PN 37-6543784-044	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1638869
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AON RETURN ENHANCING ALTN PORT SP		
<b>b</b> Name of sponsor of entity listed in (a): AON INVESTMENTS USA, INC.		
<b>c</b> EIN-PN 98-1419542-001	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 973262
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AON SMALL CAP EQUITY INDEX		
<b>b</b> Name of sponsor of entity listed in (a): AON TRUST COMPANY LLC		
<b>c</b> EIN-PN 37-6543784-045	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 105027
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AON US INTERMEDIATE GOVERNMENT		
<b>b</b> Name of sponsor of entity listed in (a): AON TRUST COMPANY LLC		
<b>c</b> EIN-PN 37-6543784-043	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3103038
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AON LONG CREDIT BOND FUND		
<b>b</b> Name of sponsor of entity listed in (a): AON TRUST COMPANY LLC		
<b>c</b> EIN-PN 37-6543784-040	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 39719753
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: NISA ULTRA MID TREASURY CIF		
<b>b</b> Name of sponsor of entity listed in (a): GLOBAL TRUST COMPANY		
<b>c</b> EIN-PN 88-6547562-006	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11124782
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)



<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  ▶ <b>File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2023</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning <b>07/01/2023</b> and ending <b>06/30/2024</b>	
<b>A</b> Name of plan <b>DAYTON CHILDREN'S HOSPITAL PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>DAYTON CHILDREN'S HOSPITAL</b>	<b>D</b> Employer Identification Number (EIN) <b>31-0672132</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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**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.

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>		
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	5510000	6900000
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>	11626	8815
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	2821586	2007463
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	1272599	699982
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	70018754	68462773
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>		
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

<b>1d</b> Employer-related investments:		<b>(a)</b> Beginning of Year	<b>(b)</b> End of Year
(1) Employer securities .....	<b>1d(1)</b>		
(2) Employer real property .....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation .....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e) .....	<b>1f</b>	79634565	78079033
<b>Liabilities</b>			
<b>g</b> Benefit claims payable .....	<b>1g</b>		
<b>h</b> Operating payables .....	<b>1h</b>		
<b>i</b> Acquisition indebtedness .....	<b>1i</b>		
<b>j</b> Other liabilities .....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j) .....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f) .....	<b>1l</b>	79634565	78079033

**Part II Income and Expense Statement**

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

<b>Income</b>		<b>(a)</b> Amount	<b>(b)</b> Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers .....	<b>2a(1)(A)</b>	6900000	
<b>(B)</b> Participants .....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers) .....	<b>2a(1)(C)</b>		
(2) Noncash contributions .....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		6900000
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities .....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments .....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants) .....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans .....	<b>2b(1)(E)</b>		
<b>(F)</b> Other .....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		0
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock .....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock .....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds) .....	<b>2b(2)(C)</b>		
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		0
(3) Rents .....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds .....	<b>2b(4)(A)</b>	737868	
<b>(B)</b> Aggregate carrying amount (see instructions) .....	<b>2b(4)(B)</b>	667960	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....	<b>2b(4)(C)</b>		69908
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate .....	<b>2b(5)(A)</b>		
<b>(B)</b> Other .....	<b>2b(5)(B)</b>	95344	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		95344

		(a) Amount	(b) Total
<b>(6)</b> Net investment gain (loss) from common/collective trusts.....	<b>2b(6)</b>		-1014996
<b>(7)</b> Net investment gain (loss) from pooled separate accounts.....	<b>2b(7)</b>		
<b>(8)</b> Net investment gain (loss) from master trust investment accounts.....	<b>2b(8)</b>		
<b>(9)</b> Net investment gain (loss) from 103-12 investment entities.....	<b>2b(9)</b>		
<b>(10)</b> Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		6050256

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
<b>(1)</b> Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	7545226	
<b>(2)</b> To insurance carriers for the provision of benefits.....	<b>2e(2)</b>		
<b>(3)</b> Other.....	<b>2e(3)</b>		
<b>(4)</b> Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		7545226
<b>f</b> Corrective distributions (see instructions).....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
<b>(1)</b> Salaries and allowances.....	<b>2i(1)</b>		
<b>(2)</b> Contract administrator fees.....	<b>2i(2)</b>		
<b>(3)</b> Recordkeeping fees.....	<b>2i(3)</b>		
<b>(4)</b> IQPA audit fees.....	<b>2i(4)</b>		
<b>(5)</b> Investment advisory and investment management fees .....	<b>2i(5)</b>		
<b>(6)</b> Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>	60562	
<b>(7)</b> Actuarial fees .....	<b>2i(7)</b>		
<b>(8)</b> Legal fees .....	<b>2i(8)</b>		
<b>(9)</b> Valuation/appraisal fees .....	<b>2i(9)</b>		
<b>(10)</b> Other trustee fees and expenses .....	<b>2i(10)</b>		
<b>(11)</b> Other expenses .....	<b>2i(11)</b>		
<b>(12)</b> Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		60562
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		7605788

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-1555532
<b>l</b> Transfers of assets:			
<b>(1)</b> To this plan .....	<b>2l(1)</b>		
<b>(2)</b> From this plan .....	<b>2l(2)</b>		

**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: **CLARK, SCHAEFER, HACKETT & CO.**

(2) EIN: **31-0800053**

**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
<b>a</b> 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>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

**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 534436.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning **07/01/2023** and ending **06/30/2024**

<b>A</b> Name of plan <b>DAYTON CHILDREN'S HOSPITAL PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>DAYTON CHILDREN'S HOSPITAL</b>	<b>D</b> Employer Identification Number (EIN) <b>31-0672132</b>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	<b>0</b>
---	----------	----------

**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): 25-1926855

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	<b>3</b>	<b>48</b>
--	----------	-----------

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

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

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

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

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? .....  Yes  No  N/A

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? .....  Yes  No  N/A

<b>Part III</b>	<b>Amendments</b>
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**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ....  Increase  Decrease  Both  No

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

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

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

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

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

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

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

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

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

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

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

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

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

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

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

**19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

**a** Enter the percentage of plan assets held as:  
 Public Equity: 9.2% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: 72.1%  
 High-Yield Debt: 1.3% Real Assets: 8.1% Cash or Cash Equivalents: \_\_\_\_\_% Other: 9.3%

**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 \_\_\_\_\_.



**CLARK SCHAEFER HACKETT**  
BUSINESS ADVISORS

## **Dayton Children's Hospital Pension Plan**

Financial Statements and Supplemental Schedules

June 30, 2024 and 2023

with Independent Auditors' Report

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To the Dayton Children's Hospital Benefit Committee and Participants and of the Dayton Children's Hospital Pension Plan

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

We have performed an audit of the accompanying financial statements of the Dayton Children's Hospital Pension 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, 2024 and 2023, 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 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 audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of June 30, 2024 and 2023 and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### **Opinion**

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

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

**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 Dayton Children's Hospital Pension 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 Dayton Children's Hospital Pension 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**

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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Dayton Children's Hospital Pension 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 Dayton Children's Hospital Pension Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

#### **Other Matters - Supplemental Schedules Required by ERISA**

The supplemental schedule of assets (held at end of year) as of June 30, 2024 and the supplemental schedule of reportable transactions for the year ended June 30, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

*Clark Schaefer Hackett & Co.*

Dayton, Ohio  
March 18, 2025

Dayton Children's Hospital Pension Plan  
 Statements of Net Assets Available for Benefits  
 June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets:		
Investments at fair value	\$ 71,170,218	74,112,939
Receivables:		
Employer contributions	6,900,000	5,510,000
Interest and dividends	<u>8,815</u>	<u>11,626</u>
	<u>6,908,815</u>	<u>5,521,626</u>
Net assets available for benefits	\$ <u>78,079,033</u>	<u>79,634,565</u>

See accompanying notes to the financial statements.

Dayton Children's Hospital Pension Plan  
Statements of Changes in Net Assets Available for Benefits  
Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Additions:		
Employer contributions	\$ 6,900,000	5,510,000
Investment loss:		
Net depreciation	(1,015,728)	(1,152,737)
Interest and dividends	165,984	58,668
	(849,744)	(1,094,069)
	6,050,256	4,415,931
Deductions:		
Benefits paid to participants	7,545,226	9,274,818
Administrative expenses	60,562	65,002
	7,605,788	9,339,820
Net change	(1,555,532)	(4,923,889)
Net assets available for benefits:		
Beginning of year	79,634,565	84,558,454
End of year	\$ 78,079,033	79,634,565

See accompanying notes to the financial statements.

## **1. DESCRIPTION OF THE PLAN:**

The following brief description of the Dayton Children's Hospital Pension Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

### **General**

The Plan is a noncontributory, defined benefit plan that provides for both retirement and death benefits. The Plan covers substantially all employees of Dayton Children's Hospital, Inc. (the "Sponsor") hired prior to July 1, 2011, with the exception of employees that are members of Children's Anesthesia Group, who are covered by a separate benefit plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan is frozen to all employees hired after June 30, 2011.

### **Participant's accounts**

Under the Plan provisions participants are credited by the Sponsor compensation credits equal to a set benefit formula multiplied by the participant's years of service. Years of service earned after June 30, 2025 are not considered in the determination of a year of credited service.

### **Funding policy**

The Plan's funding policy is for the Sponsor to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement and maximum deductibility of contributions by participating employers under the Internal Revenue Code (IRC). During 2024 and 2023, the Sponsor made contributions of \$6,900,000 and \$5,510,000, respectively. The Sponsor's contributions for 2024 and 2023 exceeded the minimum funding requirements of ERISA.

### **Pension benefits**

Eligible employees hired prior to July 1, 2011, became participants in the Plan upon completion of twelve months of continuous service from their date of employment and reaching 21 years of age. After five years of continuous service, participants are entitled to their accrued benefits at the normal retirement age of 65. After attaining age 55 and 5 years of service, participants may also elect early retirement. The early retirement benefit equals the participant's accrued benefit as of the early retirement date. If a participant terminates employment with a vested accrued benefit, payment will begin when the participant is eligible for and elects early retirement or at his or her normal retirement date, whichever comes first. Participants may elect to receive their benefit in the form of a lump sum payment, life annuity, five or ten years certain and life annuity or one of three joint-and-survivor annuity options.

### **Death and disability benefits**

In the event of a participant's death with at least 5 years of continuous service, the surviving spouse of the participant will receive a death benefit in the form of a qualified preretirement survivor annuity.

### **Vesting**

A participant is fully vested after completing five years of service, reaching normal retirement age or reaching early retirement age, whichever comes first.

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

### **Basis of accounting**

The financial statements of the Plan are prepared on the accrual basis of accounting.

### **Estimates**

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements and changes therein. Actual results could differ from those estimates.

### **Investment valuation and income recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation in fair value of investments represents realized gains and losses on investments sold during the year and unrealized gains and losses on investments held at the end of the year.

### **Payment of benefits**

Benefit payments to participants or beneficiaries are recorded upon distribution.

### **Administrative expenses**

The Plan's expenses are paid by either the Plan or the Sponsor, as provided by the plan document. Expenses that are paid directly by the Sponsor are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in investment income presented in the accompanying statements of changes in net assets available for benefits.

### **Reclassifications**

Certain amounts in the 2023 financial statements have been reclassified to conform to the 2024 presentation.

### **Subsequent events**

The Sponsor has evaluated subsequent events through March 18, 2025, the date the financial statements were available to be issued.

## **3. INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE:**

Plan management has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, The Bank of New York Mellon, the trustee, has certified to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of June 30, 2024 and 2023, and the supplemental schedule of assets (held at end of year) as of June 30, 2024; the related investment activity reflected in the statements of changes in net assets available for benefits for the years ended June 30, 2024 and 2023 and the information reflected on the supplemental schedule of reportable transactions for the year ended June 30, 2024.

#### **4. FAIR VALUE MEASUREMENTS:**

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

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2024 and 2023.

*Money market fund:* Valued at cost, which approximates fair value.

*Equity hedge funds and common/collective trusts:* Valued at the NAV of units of the fund and trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held, less liabilities. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV.

Dayton Children's Hospital Pension Plan  
Notes to the Financial Statements  
June 30, 2024 and 2023

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of June 30, 2024:

Description	Level 1	Level 2	Level 3	NAV	Total
Money market fund	\$ 2,007,463	-	-	-	2,007,463
Equity hedge funds	-	-	-	699,982	699,982
Common/collective trusts	-	-	-	<u>68,462,773</u>	<u>68,462,773</u>
	<u>\$ 2,007,463</u>	<u>-</u>	<u>-</u>	<u>69,162,755</u>	<u>71,170,218</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of June 30, 2023:

Description	Level 1	Level 2	Level 3	NAV	Total
Money market fund	\$ 2,821,586	-	-	-	2,821,586
Equity hedge funds	-	-	-	1,272,599	1,272,599
Common/collective trusts	-	-	-	<u>70,018,754</u>	<u>70,018,754</u>
	<u>\$ 2,821,586</u>	<u>-</u>	<u>-</u>	<u>71,291,353</u>	<u>74,112,939</u>

The following table summarizes investments measured at fair value based on NAV per share practical expedient as of June 30, 2024 and 2023, respectively.

Description	2024	2023	Redemption Frequency (if currently eligible)	Redemption Notice Period
Equity hedge funds:				
HC Total Return Offshore Fund II Ltd <sup>1</sup>	\$ 699,982	1,272,599	Monthly	30 days
Common/collective trusts:				
NISA Ultra Mid Treasury CIF <sup>2</sup>	11,124,782	-	Monthly	30 days
AON US Intermediate Government <sup>2</sup>	3,103,038	388,769	Monthly	30 days
AON 20+ Year US Treasury Strips <sup>2</sup>	2,245,811	22,875,070	Monthly	30 days
AON Core Real Estate Fund <sup>2</sup>	2,031,603	5,944,649	Monthly	30 days
AON Return Enhancing Alternatives Portfolio <sup>2</sup>	973,262	2,734,524	Monthly	30 days
AON High Yield Plus Class I <sup>2</sup>	216,322	195,387	Monthly	30 days
AON Global Real Estate Class I <sup>2</sup>	73,464	68,652	Monthly	30 days
AON Global Equity Class I <sup>2</sup>	3,585,493	3,004,789	Monthly	30 days
AON Small Cap Equity Index <sup>2</sup>	105,027	91,180	Monthly	30 days
AON Non-US Equity Index <sup>2</sup>	1,638,869	1,471,200	Monthly	30 days
AON Large Cap Equity Index <sup>2</sup>	2,825,537	2,268,643	Monthly	30 days
AON Long-Term Credit Bond Fund <sup>2</sup>	39,719,753	30,197,290	Monthly	30 days
AON Multi Asset Credit Fund <sup>2</sup>	819,812	778,601	Monthly	30 days

<sup>1</sup> The equity hedge fund's objective is to maximize risk-adjusted returns and achieve low correlation to the equity markets by investing in a diversified group of domestic and international pooled investment vehicles.

<sup>2</sup> The common/collective trusts are Direct Filing Entities.

**5. ACCUMULATED PLAN BENEFITS:**

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits payable under all circumstances are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment between the valuation date and the expected date of payment.

The more significant assumptions underlying the actuarial computations are as follows:

Mortality rates – 2012 base rates from the Pri-2012 mortality study projected with improvement scale MP-2021

Actuarial Cost Method – Projected Unit Credit Cost Method

Expected Rate of Return – 5.78%

The change in actuarial assumptions included a change in the discount rate from 3.48% to 5.20%, a change in the lump sum conversion rate from 4.89% to 5.20%, a change in the mortality assumption for lump sum conversion to reflect the new IRS assumption for lump sums paid in the 2023 plan year, a change to the withdrawal rates by applying a 150% scaling factor to the Select and Ultimate 2003 SOA Pension plan turnover Study, an increase to the retirement rates for ages 63 to 66, and a change in the optional payment form election percentage for active participants from 15% to 20% to take an immediate lump sum upon termination prior to retirement eligibility and 85% to 80% defer payment to age 65. These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of plan benefits. The actuarial present value of accumulated plan benefits as of June 30, 2023 is summarized as follows:

Vested benefits:	
Participants currently receiving payments	\$ 10,571,675
Other participants	<u>65,170,865</u>
	75,742,540
Nonvested benefits	<u>405,791</u>
Actuarial present value of accumulated plan benefits	\$ <u><u>76,148,331</u></u>

The changes in the actuarial present value of accumulated plan benefits for the year ended June 30, 2023 is summarized as follows:

Actuarial present value of accumulated plan benefits	
at beginning of year	\$ 76,815,755
Increase (decrease) during the year attributable to:	
Benefits accumulated and other changes	5,539,432
Assumption changes	(1,107,712)
Benefits paid	(9,274,818)
Interest	<u>4,175,674</u>
Net change	<u>(667,424)</u>
Actuarial present value of accumulated plan benefits	\$ <u>76,148,331</u>

**6. PLAN TERMINATION:**

Although it has not expressed any intent to do so, the Sponsor has the right to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the net assets of the Plan will be distributed to the participants in order of priority determined in accordance with ERISA and its applicable regulations, and the plan document.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested, normal-age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the plan sponsor and the level of benefits guaranteed by the PBGC.

**7. TAX STATUS:**

The IRS has determined and informed the Sponsor by a letter dated April 10, 2014, that the Plan is designed in accordance with applicable section of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

**8. RISKS AND UNCERTAINTIES:**

The Plan invests in various types of investments. Investments, in general, are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of the investments will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits. The actuarial present value of accumulated plan benefits is reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near-term would be material to the financial statements.

## **SUPPLEMENTAL SCHEDULES**

Schedule SB Attachment (Form 5500)—2023 Plan Year  
 Dayton Children's Hospital Pension Plan  
 EIN: 31-0672132 PN: 001

Schedule SB, line 26a—Schedule of Active Participant Data as of July 1, 2023

Number of Participants and Average Compensation

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34	1	2	4	5	1					
35-39		6	12	32 \$85,785	21 \$91,802					
40-44	1	4	4	22 \$91,598	37 \$90,772	10				
45-49	1	2	2	24 \$104,443	31 \$86,833	32 \$98,263	6			
50-54	1	4	6	22 \$77,816	41 \$85,494	29 \$100,251	13	3		
55-59		3	6	17	31 \$83,573	15	17	20 \$118,744	3	
60-64		1	1	23 \$96,493	20 \$80,865	34 \$89,085	16	15	12	4
65-69	1	1	1	2	6	2	5	5	7	5
70+		1		4	2	3	2	1	1	3

N-669

Schedule SB Attachment (Form 5500)—2023 Plan Year  
 Dayton Children's Hospital Pension Plan  
 EIN: 31-0672132 PN: 001

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates	Based on segment rates with a four-month lookback (as of March 2023), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor reflecting ARPA funding relief.
1st Segment Rate	4.75%
2nd Segment Rate	5.00%
3rd Segment Rate	5.74%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of March 2023), without regard to interest rate stabilization
1st Segment Rate	2.50%
2nd Segment Rate	3.83%
3rd Segment Rate	4.06%
Salary Increases	See Table 1
Optional Payment Form Election Percentage	
Active Participants	20% take an immediate lump sum upon termination prior to retirement eligibility 80% defer payment to age 65; 15% of those that defer take the Normal Form and 85% of those that defer take a Lump Sum
Terminated Vested Participants	15% % take Normal Form at retirement 85% take a Lump Sum
Optional Payment Form Conversion Interest Rate	Same as funding interest rates above for lump sums
Optional Payment Form Conversion Mortality	Current 417(e) Mortality Table and the 417(e) segment rates in effect for the plan year
Retirement Age	
Active Participants	See Table 2
Terminated Vested Participants	See Table 2
Mortality Rates Healthy and Disabled	2023 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(a)(3) and IRS Notice 2022-22

Schedule SB Attachment (Form 5500)—2023 Plan Year  
Dayton Children's Hospital Pension Plan  
EIN: 31-0672132 PN: 001

Withdrawal Rates	150% Select and Ultimate Table from the 2003 SOA Pension Plan Turnover Study (sample rates shown in Table 3)
Disability Rates	None
Future Benefit Accruals	Participants who work 1,000 hours or greater in the prior year are expected to accrue one year of service per year in the future.
Decrement Timing	Beginning of year decrements
Surviving Spouse Benefit	It is assumed that 100% of males and 100% of females have an eligible spouse, and that males are the same age as their spouses.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$265,000 and the 401(a)(17) compensation limit of \$330,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2021 Plan Year	6.47%, limited to 6.11%
2022 Plan Year	5.78%
2023 Plan Year	5.78%, limited to 5.74%
Trust Expenses Included in Target Normal Cost	Actual expenses paid in the prior year, rounded to the nearest thousand. \$65,000 for 2023
Actuarial Method	Standard unit credit cost method
Valuation Date	July 1, 2023

Schedule SB Attachment (Form 5500)—2023 Plan Year  
 Dayton Children's Hospital Pension Plan  
 EIN: 31-0672132 PN: 001

Table 1

<b>Salary Scale</b>	
<b>Age</b>	<b>Rate</b>
34 and younger	5.00%
35 - 39	4.50%
40 - 49	3.25%
50 and older	2.50%

Table 2

<b>Retirement Rates</b>	
<b>Age</b>	<b>Rate</b>
55	5.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	5.00%
61	5.00%
62	12.50%
63	20.00%
64	15.00%
65	25.00%
66	25.00%
67	25.00%
68	25.00%
69	25.00%
70	100.00%

Table 3

<b>Sample Withdrawal Rates</b>		
<b>Age</b>	<b>Years of Service</b>	
	<b>1-9</b>	<b>10+</b>
25	19.44%	N/A
30	12.59%	7.26%
35	10.73%	7.53%
40	9.02%	6.23%
45	8.73%	5.60%
50	7.98%	5.24%
55	3.89%	1.32%
60+	3.18%	3.00%

**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

**2023**

**This Form is Open to Public Inspection**

**Part I Annual Report Identification Information**

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

- A** This return/report is for:  a multiemployer plan  a multiple-employer plan (Filers checking this box must provide 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**

<b>1a</b> Name of plan Dayton Children's Hospital Pension Plan	<b>1b</b> Three-digit plan number (PN) ▶ 001
	<b>1c</b> Effective date of plan 12/01/1971
<b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)  Dayton Children's Hospital  One Childrens Plaza  Dayton OH 45404	<b>2b</b> Employer Identification Number (EIN) 31-0672132
	<b>2c</b> Plan Sponsor's telephone number 937-641-3000
	<b>2d</b> 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	<i>Aimee Bosma</i>	<i>4/10/25</i>	Aimee Bosma
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2023)  
v. 2300728

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN  <b>3c</b> Administrator's telephone number  
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b> 1,109
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b> 669 <b>6a(2)</b> 627 <b>6b</b> 119 <b>6c</b> 293 <b>6d</b> 1,039 <b>6e</b> 19 <b>6f</b> 1,058 <b>6g(1)</b> <b>6g(2)</b> <b>6h</b> 1
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>

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

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

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

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

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

Dayton Children's Hospital Pension Plan  
 EIN #31-0672132; Plan Number: 001  
 Schedule H, line 4j - Schedule of Reportable Transactions  
 Year Ended June 30, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)
<u>Identity of Party</u>	<u>Description of Asset</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value on Transaction Date</u>	<u>Net Gain (Loss)</u>
<u>Category (i) - Single Transaction in Excess of 5 Percent of the Net Plan Assets:</u>						
* The Bank of New York Mellon	Collective US Government STIF					
	Purchase	\$ 5,510,000	-	5,510,000	5,510,000	-
	Sale	-	8,500,000	8,500,000	8,500,000	-
	NISA Ultra Mid Treasury CIF					
	Purchase	14,500,000	-	14,500,000	14,500,000	-
	AON Long-term Credit Bond Fund					
	Purchase	7,500,000	-	7,500,000	7,500,000	-
	AON 20+ Year US Treasury Strips					
	Sale	-	16,000,000	26,148,524	16,000,000	(10,148,524)
<u>Category (iii)—Series of Transactions in Excess of 5 Percent of Net Assets</u>						
* The Bank of New York Mellon	Collective US Government STIF					
	Purchases	\$ 16,592,368	-	16,592,368	16,592,368	-
	Sales	-	17,406,492	17,406,492	17,406,492	-
	NISA Ultra Mid Treasury CIF					
	Purchases	17,500,000	-	17,500,000	17,500,000	-
	Sales	-	8,400,000	7,036,210	8,400,000	1,363,790
	AON US Intermediate Government					
	Purchases	5,200,000	-	5,200,000	5,200,000	-
	AON Long-term Credit Bond Fund					
	Purchases	12,000,000	-	12,000,000	12,000,000	-
	AON 20+ Year US Treasury Strips					
	Sales	-	16,900,000	27,385,773	16,900,000	(10,485,773)

\* Party-in-interest as defined by ERISA.

There were no reportable category (ii) or (iv) transactions for the year ended June 30, 2024.

Note: "Reportable Transactions" are defined in Section 2520.103-6 of the Department of Labor's Regulations.



<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

▶ **Round off amounts to nearest dollar.**  
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan Dayton Children's Hospital Pension Plan	<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Dayton Children's Hospital	<b>D</b> Employer Identification Number (EIN) 31-0672132	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b> Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2023</u>			
<b>2</b> Assets:			
<b>a</b> Market value.....	<b>2a</b>		79,429,925
<b>b</b> Actuarial value.....	<b>2b</b>		87,372,917
<b>3</b> Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment.....	121	11,232,654	11,232,654
<b>b</b> For terminated vested participants.....	319	14,140,458	14,140,458
<b>c</b> For active participants.....	669	52,432,173	52,438,738
<b>d</b> Total.....	1,109	77,805,285	77,811,850
<b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
<b>a</b> Funding target disregarding prescribed at-risk assumptions.....	<b>4a</b>		
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	<b>4b</b>		
<b>5</b> Effective interest rate.....	<b>5</b>		5.38%
<b>6</b> Target normal cost			
<b>a</b> Present value of current plan year accruals.....	<b>6a</b>		2,955,654
<b>b</b> Expected plan-related expenses.....	<b>6b</b>		65,000
<b>c</b> Target normal cost.....	<b>6c</b>		3,020,654

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>	LORI A. DEVORE <span style="float: right; font-family: cursive;">LAD</span>	<u>3/31/2025</u>	
	Signature of actuary	Date	
	LORI A. DEVORE	2305257	
	Type or print name of actuary	Most recent enrollment number	
	AON CONSULTING, INC.	614-436-8100	
	Firm name	Telephone number (including area code)	
	MSC #17502 PO BOX 7505 FORT WASHINGTON PA 19034		
	Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II	Beginning of Year Carryover and Prefunding Balances	(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	1,627,882
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year).....	0	0
9	Amount remaining (line 7 minus line 8).....	0	1,627,882
10	Interest on line 9 using prior year's actual return of <u>-1.42%</u> .....	0	-23,116
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year).....		5,025,919
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.56%</u> .....		279,441
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return.....		0
c	Total available at beginning of current plan year to add to prefunding balance.....		5,305,360
d	Portion of (c) to be added to prefunding balance.....		5,305,360
12	Other reductions in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12).....	0	6,910,126

Part III	Funding Percentages		
14	Funding target attainment percentage.....	<b>14</b>	103.40 %
15	Adjusted funding target attainment percentage.....	<b>15</b>	112.28 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	<b>16</b>	120.63 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. ....	<b>17</b>	%

**Part IV Contributions and Liquidity Shortfalls**

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
03/14/2025	6,900,000	0				
<b>Totals ▶</b>			<b>18(b)</b>	6,900,000	<b>18(c)</b>	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.....	<b>19a</b>	0
b Contributions made to avoid restrictions adjusted to valuation date. ....	<b>19b</b>	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date. ....	<b>19c</b>	6,311,448

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?.....  Yes  No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....  Yes  No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code).....				<b>21b</b> 4
<b>22</b> Weighted average retirement age .....				<b>22</b> 63
<b>23</b> Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

**Part VI Miscellaneous Items**

<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>26</b> Demographic and benefit information		
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment .....	<b>27</b>	

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

<b>28</b> Unpaid minimum required contributions for all prior years.....	<b>28</b>	0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) .....	<b>29</b>	0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....	<b>30</b>	0

**Part VIII Minimum Required Contribution For Current Year**

<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6c).....	<b>31a</b>	3,020,654	
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	2,650,941	
<b>32</b> Amortization installments:	Outstanding Balance	Installment	
<b>a</b> Net shortfall amortization installment .....	0	0	
<b>b</b> Waiver amortization installment .....	0	0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....	<b>33</b>		
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	<b>34</b>	369,713	
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement.....			0
<b>36</b> Additional cash requirement (line 34 minus line 35) .....	<b>36</b>	369,713	
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....	<b>37</b>	6,311,448	
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	5,941,735	
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	0	
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>	0	
<b>40</b> Unpaid minimum required contributions for all years.....	<b>40</b>	0	

**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**

<b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input checked="" type="checkbox"/> 2021
--

Schedule SB Attachment (Form 5500)—2023 Plan Year  
 Dayton Children's Hospital Pension Plan  
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Schedule SB, line 19—Discounted Employer Contributions  
 Year applied for contributions: 2023

<b>Date</b>	<b>Amount</b>	<b>Days to Discount to 7/1/2023 at 5.38%</b>	<b>Interest Adjusted Contribution</b>
March 14, 2025	<u>\$ 6,900,000</u>	622	<u>\$ 6,311,448</u>
Total Contribution	\$ 6,900,000		\$ 6,311,448

Schedule SB Attachment (Form 5500)—2023 Plan Year  
 Dayton Children's Hospital Pension Plan  
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Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at beginning of year.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55	5.00%	1.0000	2.75
56	5.00%	0.9500	2.66
57	5.00%	0.9025	2.57
58	5.00%	0.8574	2.49
59	5.00%	0.8145	2.40
60	5.00%	0.7738	2.32
61	5.00%	0.7351	2.24
62	12.50%	0.6983	5.41
63	20.00%	0.6110	7.70
64	15.00%	0.4888	4.69
65	25.00%	0.4155	6.75
66	25.00%	0.3116	5.14
67	25.00%	0.2337	3.91
68	25.00%	0.1753	2.98
69	25.00%	0.1315	2.27
70	100.00%	0.0986	6.90
	Weighted Average		63.18

Schedule SB Attachment (Form 5500)—2023 Plan Year  
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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates	Based on segment rates with a four-month lookback (as of March 2023), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor reflecting ARPA funding relief.
1st Segment Rate	4.75%
2nd Segment Rate	5.00%
3rd Segment Rate	5.74%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of March 2023), without regard to interest rate stabilization
1st Segment Rate	2.50%
2nd Segment Rate	3.83%
3rd Segment Rate	4.06%
Salary Increases	See Table 1
Optional Payment Form Election Percentage	
Active Participants	20% take an immediate lump sum upon termination prior to retirement eligibility 80% defer payment to age 65; 15% of those that defer take the Normal Form and 85% of those that defer take a Lump Sum
Terminated Vested Participants	15% % take Normal Form at retirement 85% take a Lump Sum
Optional Payment Form Conversion Interest Rate	Same as funding interest rates above for lump sums
Optional Payment Form Conversion Mortality	Current 417(e) Mortality Table and the 417(e) segment rates in effect for the plan year
Retirement Age	
Active Participants	See Table 2
Terminated Vested Participants	See Table 2
Mortality Rates	
Healthy and Disabled	2023 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(a)(3) and IRS Notice 2022-22

Schedule SB Attachment (Form 5500)—2023 Plan Year  
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Withdrawal Rates	150% Select and Ultimate Table from the 2003 SOA Pension Plan Turnover Study (sample rates shown in Table 3)
Disability Rates	None
Future Benefit Accruals	Participants who work 1,000 hours or greater in the prior year are expected to accrue one year of service per year in the future.
Decrement Timing	Beginning of year decrements
Surviving Spouse Benefit	It is assumed that 100% of males and 100% of females have an eligible spouse, and that males are the same age as their spouses.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$265,000 and the 401(a)(17) compensation limit of \$330,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2021 Plan Year	6.47%, limited to 6.11%
2022 Plan Year	5.78%
2023 Plan Year	5.78%, limited to 5.74%
Trust Expenses Included in Target Normal Cost	Actual expenses paid in the prior year, rounded to the nearest thousand. \$65,000 for 2023
Actuarial Method	Standard unit credit cost method
Valuation Date	July 1, 2023

Schedule SB Attachment (Form 5500)—2023 Plan Year  
 Dayton Children's Hospital Pension Plan  
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Table 1

**Salary Scale**

<b>Age</b>	<b>Rate</b>
34 and younger	5.00%
35 - 39	4.50%
40 - 49	3.25%
50 and older	2.50%

Table 2

**Retirement Rates**

<b>Age</b>	<b>Rate</b>
55	5.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	5.00%
61	5.00%
62	12.50%
63	20.00%
64	15.00%
65	25.00%
66	25.00%
67	25.00%
68	25.00%
69	25.00%
70	100.00%

Table 3

**Sample Withdrawal Rates**

<b>Age</b>	<b>Years of Service</b>	
	<b>1-9</b>	<b>10+</b>
25	19.44%	N/A
30	12.59%	7.26%
35	10.73%	7.53%
40	9.02%	6.23%
45	8.73%	5.60%
50	7.98%	5.24%
55	3.89%	1.32%
60+	3.18%	3.00%

Schedule SB Attachment (Form 5500)—2023 Plan Year  
Dayton Children's Hospital Pension Plan  
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Schedule SB, Part V—Summary of Plan Provisions

The following summary describes principal plan provisions assumed in calculating the cost of your pension plan:

Original Effective Date	December 1, 1971
Effective Date of Last Amendment	July 1, 2019
Plan Year	July 1 to June 30
Employer Fiscal Year	July 1 to June 30
Employer ID Number	31-0672132
Plan Administrator's ID Number	31-0672132
Plan Number	001
Plan Administrator	Dayton Children's Hospital
Eligibility	All employees of the Employer are eligible to participate in the Plan on the July 1st nearest the completion of one year of service, but after attainment of age 21. No employees hired or rehired after June 30, 2011 may enter the plan.
Service	<p>Service shall equal total years of service with the Employer. A year of service is credited for each year in which an employee works 1,000 hours. A break in service occurs at the start of any plan year in which the employee works 500 hours or less for the Employer in such year. Service will not be interrupted by:</p> <ol style="list-style-type: none"><li>(1) A leave of absence granted by the Employer,</li><li>(2) A period of service in the Armed Forces of the United States under which employment rights are granted,</li><li>(3) A period of disability during which the participant is being paid directly or indirectly by the Employer,</li><li>(4) Transfer of employment from one participating Employer to another.</li></ol> <p>An employee will be given credit for his pre-break service if either of the following occurs:</p> <ol style="list-style-type: none"><li>(1) The employee had a vested interest in his accrued benefit at the time of his break in service, or</li></ol>

# Schedule SB Attachment (Form 5500)—2023 Plan Year

## Dayton Children's Hospital Pension Plan

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(2) The employee's period of absence was less than his pre-break service or five years, whichever is greater.

Creditable service means the total number of plan years during which an employee worked at least eighteen hundred (1800) hours of service. If an employee is credited with less than eighteen hundred (1800) hours of service, but at least one thousand (1000) hours of service, a fractional year of creditable service will be granted equal to the ratio of actual hours worked divided by 1800.

Normal Retirement Date

The first day of the month coincident with or next following attainment of age 65 and the fifth anniversary of participation in the Plan.

Normal Retirement Benefit

The amount of annual benefit to be paid in monthly installments guaranteed for 60 months and for life thereafter, based on service to Normal Retirement Date: accrued benefits as of June 30, 2011, plus 1% of the Participants Compensation for each plan year multiplied by the credited service earned in each year after June 30, 2011.

The accrual of benefits will be frozen as of July 1, 2025.

Delayed Retirement

A participant may continue in the employment of the Employer after his Normal Retirement Date. In such event, he will receive at actual retirement or death the greater of the actuarial equivalent of his Normal Retirement Benefit or the Accrued Benefit as of the delayed retirement date based on creditable service and Average Compensation at that date.

Compensation

The basic rate of pay on July 1.

Accrued Benefit

The Accrued Benefit at any time prior to a participant's Normal Retirement Date shall be the benefit as calculated in Normal Retirement Benefit above, using Compensation and service as of the date of determination.

Early Retirement Benefits

Upon the completion of 5 years of service and the attainment of age 55, a participant may elect to retire. He may receive a monthly benefit guaranteed for 60 months and for life thereafter beginning at his Normal Retirement Date equal to the benefit accrued at Early Retirement Date. Payments may begin immediately, with the benefit being reduced one-fifteenth for each of the first 5 years and one-thirtieth for each of the next 5 years by which the payment date precedes the Normal Retirement Date.

Schedule SB Attachment (Form 5500)—2023 Plan Year  
 Dayton Children's Hospital Pension Plan  
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Effective July 1, 2019 the reduction basis is the applicable 417(e) mortality table and the 417(e) segment rates in effect as of the March preceding the beginning of the plan year.

Death Benefit

In the event of a married active participant's death, after having become eligible for early retirement, the benefit payable to the spouse will be calculated assuming that the participant had retired on the day prior to death and elected a joint and full survivor annuity.

In the event of a married vested participant's death prior to having become eligible for early retirement, the benefit payable to the spouse will be calculated assuming the participant had terminated on the date of death, survived to the earliest retirement age, elected a joint and full survivor annuity, and died the next day.

In the event of an unmarried active participant's death, after having become eligible for early retirement, the benefit payable will be calculated assuming that the participant had retired on the day prior to death and elected a five years certain and life annuity.

In the event of an unmarried vested participant's death prior to having become eligible for early retirement, the benefit payable will be calculated assuming the participant had terminated on the date of death, survived to the earliest retirement age, elected a five years certain and life annuity, and died the next day.

Severance Benefits

Upon the termination of employment after 5 or more years of service, a participant shall be vested in his Accrued Benefit which will be payable at Normal Retirement Date. The percentage vested shall be:

Years of Service	Vested Percentage
Less than 5 years	0%
5 or more	100%

In the event that the participant had met the Service requirement for early retirement at the date of termination, he may elect to receive his vested interest at age 55. Such benefit will be reduced as described under Early Retirement Benefits.

Optional Methods of Settlement

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity. If a married participant does not elect the normal form of annuity or does not elect one of the Optional Methods of Settlement described below, then the participant's retirement benefit shall automatically be paid under option [1] below. The options are:

# Schedule SB Attachment (Form 5500)—2023 Plan Year

## Dayton Children's Hospital Pension Plan

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- (1) A benefit to be paid during the participant's lifetime with 50%, 75% or 100% of the reduced benefit to be continued to his spouse for her lifetime after his death.
- (2) A reduced benefit to be paid for 120 months certain and thereafter for life.
- (3) An increased benefit to be paid for life only.
- (4) A lump sum settlement.

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity on a unisex basis based on the 1971 Group Annuity Mortality table for males with a six-year age setback and 8.5% interest. For lump sum distributions, assumptions are based on the required mortality table and the IRS Segment Interest rates as of the May preceding the Valuation date.

Effective July 1, 2019 the actuarial basis is the 417(e) mortality table and the 417(e) segment rates as of the March preceding the beginning of the plan year.

### Amendment or Termination of Plan

The Employer reserves the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards, or is unable to pay benefits when due.

If the Plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the Employer shall be liable for any unfunded vested benefits to the extent required by law.

The above description is a summary only; for additional details, reference should be made to the formal plan document.

### Plan Changes Since the Prior Year

The funding valuation does not reflect any plan changes.

### Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500)—2023 Plan Year  
Dayton Children's Hospital Pension Plan  
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Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following non-prescribed assumption changes:

- A change in the retirement rates for active and terminated vested participants to better reflect anticipated future experience as the result of an assumption study. Specifically, the retirement rates at ages 63 to 66 were changed from 15.00%, 12.50%, 20.00%, and 22.50% to 20.00%, 15.00%, 25.00% and 25.00%, respectively.
- A change in the withdrawal rates to better reflect anticipated future experience as the result of an assumption study. Specifically, the turnover table was updated from the Select and Ultimate 2003 SOA Pension Plan Turnover Study to the Select and Ultimate 2003 SOA Pension Plan Turnover Study with 150% scaling factor.
- A change in the optional payment form election percentage for active participants from 15% take an immediate lump sum upon termination prior to retirement eligibility and 85% defer payment to age 65 to 20% take an immediate lump sum upon termination prior to retirement eligibility and 80% defer payment to age 65.

These changes were made to better reflect the anticipated plan experience. These changes did not reduce the funding shortfall, so approval of the Commissioner is not required.

Schedule SB Attachment (Form 5500)—2023 Plan Year  
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Schedule SB, line 26a—Schedule of Active Participant Data as of July 1, 2023  
 Number of Participants and Average Compensation

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34	1	2	4	5	1					
35-39		6	12	32 \$85,785	21 \$91,802					
40-44	1	4	4	22 \$91,598	37 \$90,772	10				
45-49	1	2	2	24 \$104,443	31 \$86,833	32 \$98,263	6			
50-54	1	4	6	22 \$77,816	41 \$85,494	29 \$100,251	13	3		
55-59		3	6	17	31 \$83,573	15	17	20 \$118,744	3	
60-64		1	1	23 \$96,493	20 \$80,865	34 \$89,085	16	15	12	4
65-69	1	1	1	2	6	2	5	5	7	5
70+		1		4	2	3	2	1	1	3

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Schedule SB Attachment (Form 5500)—2023 Plan Year  
 Dayton Children's Hospital Pension Plan  
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Schedule SB, line 26b—Schedule Projection of Expected Benefit Payments

<b>Plan Year</b>	<b>Active Participants</b>	<b>Terminated Vested Participants</b>	<b>Retired Participants and Beneficiaries Receiving Payments</b>	<b>Total</b>
2023	413,551	223,637	997,058	1,634,246
2024	799,612	325,342	983,513	2,108,467
2025	1,235,543	430,122	965,821	2,631,486
2026	1,637,053	545,573	947,180	3,129,807
2027	2,015,945	659,346	928,781	3,604,072
2028	2,346,561	719,260	908,638	3,974,459
2029	2,666,186	798,201	886,945	4,351,332
2030	2,960,795	872,355	863,499	4,696,649
2031	3,215,152	929,229	838,289	4,982,670
2032	3,445,717	978,294	810,700	5,234,710
2033	3,638,477	1,024,660	780,302	5,443,440
2034	3,813,839	1,061,423	749,572	5,624,834
2035	3,959,969	1,092,123	717,213	5,769,305
2036	4,103,701	1,118,255	683,330	5,905,286
2037	4,234,978	1,148,133	648,049	6,031,160
2038	4,356,271	1,159,877	611,521	6,127,669
2039	4,483,853	1,171,490	573,932	6,229,275
2040	4,558,784	1,178,240	535,507	6,272,530
2041	4,627,378	1,176,616	496,517	6,300,511
2042	4,666,125	1,170,366	457,269	6,293,760
2043	4,670,317	1,157,204	418,099	6,245,620
2044	4,655,245	1,139,255	379,371	6,173,871
2045	4,638,689	1,114,546	341,471	6,094,706
2046	4,592,466	1,091,882	304,796	5,989,144
2047	4,544,102	1,070,947	269,731	5,884,780
2048	4,444,347	1,040,068	236,626	5,721,041
2049	4,380,892	1,002,405	205,761	5,589,059
2050	4,268,922	961,930	177,347	5,408,200
2051	4,120,122	927,463	151,515	5,199,100
2052	3,957,155	881,144	128,323	4,966,621
2053	3,786,085	834,334	107,759	4,728,177
2054	3,581,519	784,936	89,750	4,456,205
2055	3,367,625	734,480	74,172	4,176,277
2056	3,156,513	678,596	60,843	3,895,952
2057	2,940,152	628,488	49,557	3,618,198
2058	2,728,513	579,237	40,102	3,347,851
2059	2,521,678	531,462	32,262	3,085,402
2060	2,321,990	485,668	25,831	2,833,489
2061	2,130,204	442,268	20,612	2,593,084
2062	1,947,087	401,641	16,417	2,365,146
2063	1,772,926	363,168	13,075	2,149,169
2064	1,607,969	327,248	10,438	1,945,656
2065	1,452,272	293,831	8,375	1,754,478
2066	1,305,815	262,847	6,773	1,575,435

Schedule SB Attachment (Form 5500)—2023 Plan Year  
 Dayton Children's Hospital Pension Plan  
 EIN: 31-0672132 PN: 001

<b>Plan Year</b>	<b>Active Participants</b>	<b>Terminated Vested Participants</b>	<b>Retired Participants and Beneficiaries Receiving Payments</b>	<b>Total</b>
2067	1,168,524	234,185	5,534	1,408,243
2068	1,040,284	207,782	4,576	1,252,642
2069	920,945	183,494	3,829	1,108,269
2070	810,321	161,200	3,239	974,761
2071	708,219	140,784	2,761	851,764
2072	614,443	122,130	2,362	738,935

Schedule SB Attachment (Form 5500)—2023 Plan Year  
 Dayton Children's Hospital Pension Plan  
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Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2023

<b>Date</b>	<b>Amount</b>	<b>Days to Discount to 7/1/2023 at 5.38%</b>	<b>Interest Adjusted Contribution</b>
March 14, 2025	\$ 6,900,000	622	\$ 6,311,448
Total Contribution	\$ 6,900,000		\$ 6,311,448

Schedule SB Attachment (Form 5500)—2023 Plan Year  
 Dayton Children's Hospital Pension Plan  
 EIN: 31-0672132 PN: 001

Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at beginning of year.

<b>(a)</b> <b>Age</b>	<b>(b)</b> <b>Rate</b>	<b>(c)</b> <b>Weight</b>	<b>(d)</b> <b>Product</b> <b>(a) × (b) × (c)</b>
55	5.00%	1.0000	2.75
56	5.00%	0.9500	2.66
57	5.00%	0.9025	2.57
58	5.00%	0.8574	2.49
59	5.00%	0.8145	2.40
60	5.00%	0.7738	2.32
61	5.00%	0.7351	2.24
62	12.50%	0.6983	5.41
63	20.00%	0.6110	7.70
64	15.00%	0.4888	4.69
65	25.00%	0.4155	6.75
66	25.00%	0.3116	5.14
67	25.00%	0.2337	3.91
68	25.00%	0.1753	2.98
69	25.00%	0.1315	2.27
70	100.00%	0.0986	6.90
		Weighted Average	63.18

Schedule SB Attachment (Form 5500)—2023 Plan Year  
 Dayton Children's Hospital Pension Plan  
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Schedule SB, line 26b—Schedule Projection of Expected Benefit Payments

<b>Plan Year</b>	<b>Active Participants</b>	<b>Terminated Vested Participants</b>	<b>Retired Participants and Beneficiaries Receiving Payments</b>	<b>Total</b>
2023	413,551	223,637	997,058	1,634,246
2024	799,612	325,342	983,513	2,108,467
2025	1,235,543	430,122	965,821	2,631,486
2026	1,637,053	545,573	947,180	3,129,807
2027	2,015,945	659,346	928,781	3,604,072
2028	2,346,561	719,260	908,638	3,974,459
2029	2,666,186	798,201	886,945	4,351,332
2030	2,960,795	872,355	863,499	4,696,649
2031	3,215,152	929,229	838,289	4,982,670
2032	3,445,717	978,294	810,700	5,234,710
2033	3,638,477	1,024,660	780,302	5,443,440
2034	3,813,839	1,061,423	749,572	5,624,834
2035	3,959,969	1,092,123	717,213	5,769,305
2036	4,103,701	1,118,255	683,330	5,905,286
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2066	1,305,815	262,847	6,773	1,575,435

Schedule SB Attachment (Form 5500)—2023 Plan Year  
 Dayton Children's Hospital Pension Plan  
 EIN: 31-0672132 PN: 001

<b>Plan Year</b>	<b>Active Participants</b>	<b>Terminated Vested Participants</b>	<b>Retired Participants and Beneficiaries Receiving Payments</b>	<b>Total</b>
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2069	920,945	183,494	3,829	1,108,269
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2071	708,219	140,784	2,761	851,764
2072	614,443	122,130	2,362	738,935

Schedule SB Attachment (Form 5500)—2023 Plan Year  
Dayton Children's Hospital Pension Plan  
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Schedule SB, Part V—Summary of Plan Provisions

The following summary describes principal plan provisions assumed in calculating the cost of your pension plan:

Original Effective Date	December 1, 1971
Effective Date of Last Amendment	July 1, 2019
Plan Year	July 1 to June 30
Employer Fiscal Year	July 1 to June 30
Employer ID Number	31-0672132
Plan Administrator's ID Number	31-0672132
Plan Number	001
Plan Administrator	Dayton Children's Hospital
Eligibility	All employees of the Employer are eligible to participate in the Plan on the July 1st nearest the completion of one year of service, but after attainment of age 21. No employees hired or rehired after June 30, 2011 may enter the plan.
Service	<p>Service shall equal total years of service with the Employer. A year of service is credited for each year in which an employee works 1,000 hours. A break in service occurs at the start of any plan year in which the employee works 500 hours or less for the Employer in such year. Service will not be interrupted by:</p> <ol style="list-style-type: none"><li>(1) A leave of absence granted by the Employer,</li><li>(2) A period of service in the Armed Forces of the United States under which employment rights are granted,</li><li>(3) A period of disability during which the participant is being paid directly or indirectly by the Employer,</li><li>(4) Transfer of employment from one participating Employer to another.</li></ol> <p>An employee will be given credit for his pre-break service if either of the following occurs:</p> <ol style="list-style-type: none"><li>(1) The employee had a vested interest in his accrued benefit at the time of his break in service, or</li></ol>

# Schedule SB Attachment (Form 5500)—2023 Plan Year

## Dayton Children's Hospital Pension Plan

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(2) The employee's period of absence was less than his pre-break service or five years, whichever is greater.

Creditable service means the total number of plan years during which an employee worked at least eighteen hundred (1800) hours of service. If an employee is credited with less than eighteen hundred (1800) hours of service, but at least one thousand (1000) hours of service, a fractional year of creditable service will be granted equal to the ratio of actual hours worked divided by 1800.

Normal Retirement Date

The first day of the month coincident with or next following attainment of age 65 and the fifth anniversary of participation in the Plan.

Normal Retirement Benefit

The amount of annual benefit to be paid in monthly installments guaranteed for 60 months and for life thereafter, based on service to Normal Retirement Date: accrued benefits as of June 30, 2011, plus 1% of the Participants Compensation for each plan year multiplied by the credited service earned in each year after June 30, 2011.

The accrual of benefits will be frozen as of July 1, 2025.

Delayed Retirement

A participant may continue in the employment of the Employer after his Normal Retirement Date. In such event, he will receive at actual retirement or death the greater of the actuarial equivalent of his Normal Retirement Benefit or the Accrued Benefit as of the delayed retirement date based on creditable service and Average Compensation at that date.

Compensation

The basic rate of pay on July 1.

Accrued Benefit

The Accrued Benefit at any time prior to a participant's Normal Retirement Date shall be the benefit as calculated in Normal Retirement Benefit above, using Compensation and service as of the date of determination.

Early Retirement Benefits

Upon the completion of 5 years of service and the attainment of age 55, a participant may elect to retire. He may receive a monthly benefit guaranteed for 60 months and for life thereafter beginning at his Normal Retirement Date equal to the benefit accrued at Early Retirement Date. Payments may begin immediately, with the benefit being reduced one-fifteenth for each of the first 5 years and one-thirtieth for each of the next 5 years by which the payment date precedes the Normal Retirement Date.

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Dayton Children's Hospital Pension Plan  
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Effective July 1, 2019 the reduction basis is the applicable 417(e) mortality table and the 417(e) segment rates in effect as of the March preceding the beginning of the plan year.

Death Benefit

In the event of a married active participant's death, after having become eligible for early retirement, the benefit payable to the spouse will be calculated assuming that the participant had retired on the day prior to death and elected a joint and full survivor annuity.

In the event of a married vested participant's death prior to having become eligible for early retirement, the benefit payable to the spouse will be calculated assuming the participant had terminated on the date of death, survived to the earliest retirement age, elected a joint and full survivor annuity, and died the next day.

In the event of an unmarried active participant's death, after having become eligible for early retirement, the benefit payable will be calculated assuming that the participant had retired on the day prior to death and elected a five years certain and life annuity.

In the event of an unmarried vested participant's death prior to having become eligible for early retirement, the benefit payable will be calculated assuming the participant had terminated on the date of death, survived to the earliest retirement age, elected a five years certain and life annuity, and died the next day.

Severance Benefits

Upon the termination of employment after 5 or more years of service, a participant shall be vested in his Accrued Benefit which will be payable at Normal Retirement Date. The percentage vested shall be:

Years of Service	Vested Percentage
Less than 5 years	0%
5 or more	100%

In the event that the participant had met the Service requirement for early retirement at the date of termination, he may elect to receive his vested interest at age 55. Such benefit will be reduced as described under Early Retirement Benefits.

Optional Methods of Settlement

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity. If a married participant does not elect the normal form of annuity or does not elect one of the Optional Methods of Settlement described below, then the participant's retirement benefit shall automatically be paid under option [1] below. The options are:

## Schedule SB Attachment (Form 5500)—2023 Plan Year

### Dayton Children's Hospital Pension Plan

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- (1) A benefit to be paid during the participant's lifetime with 50%, 75% or 100% of the reduced benefit to be continued to his spouse for her lifetime after his death.
- (2) A reduced benefit to be paid for 120 months certain and thereafter for life.
- (3) An increased benefit to be paid for life only.
- (4) A lump sum settlement.

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity on a unisex basis based on the 1971 Group Annuity Mortality table for males with a six-year age setback and 8.5% interest. For lump sum distributions, assumptions are based on the required mortality table and the IRS Segment Interest rates as of the May preceding the Valuation date.

Effective July 1, 2019 the actuarial basis is the 417(e) mortality table and the 417(e) segment rates as of the March preceding the beginning of the plan year.

#### Amendment or Termination of Plan

The Employer reserves the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards, or is unable to pay benefits when due.

If the Plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the Employer shall be liable for any unfunded vested benefits to the extent required by law.

The above description is a summary only; for additional details, reference should be made to the formal plan document.

#### Plan Changes Since the Prior Year

The funding valuation does not reflect any plan changes.

#### Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Dayton Children's Hospital Pension Plan  
 EIN # 31-0672132; Plan Number: 001  
 Schedule H, Line 4i - Schedule of Assets (Held at End of Year)  
 June 30, 2024

<u>(a)</u>	<u>(b)</u> <u>Identity of issue</u>	<u>(c)</u> <u>Description of investment</u>	<u>(d)</u> <u>Cost</u>	<u>(e)</u> <u>Current Value</u>
* Bank of New York Mellon				
	Money market fund:			
	Collective US Government STIF		\$ 2,007,463	2,007,463
	Equity hedge fund:			
	HC Total Return Offshore Fund II Ltd		456,408	699,982
	Common/collective trusts:			
	NISA Ultra Mid Treasury CIF		10,463,790	11,124,782
	AON US Intermediate Government		3,069,545	3,103,038
	AON 20+ Year US Treasury Strips		2,213,500	2,245,811
	AON Core Real Estate Fund		2,079,713	2,031,603
	AON Return Enhancing Alternatives Portfolio		800,475	973,262
	AON High Yield Plus Class I		207,265	216,322
	AON Global Real Estate Class I		85,700	73,464
	AON Global Equity Class I		2,880,214	3,585,493
	AON Small Cap Equity Index		87,975	105,027
	AON Non-US Equity Index		1,597,890	1,638,869
	AON Large Cap Equity Index		2,141,911	2,825,537
	AON Long-Term Credit Bond Fund		40,099,265	39,719,753
	AON Multi Asset Credit Fund		767,596	819,812
			<u>66,494,839</u>	<u>68,462,773</u>
			\$ <u>68,958,710</u>	<u>71,170,218</u>

\* A party in interest as defined by ERISA

Schedule SB Attachment (Form 5500)—2023 Plan Year  
Dayton Children's Hospital Pension Plan  
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Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following non-prescribed assumption changes:

- A change in the retirement rates for active and terminated vested participants to better reflect anticipated future experience as the result of an assumption study. Specifically, the retirement rates at ages 63 to 66 were changed from 15.00%, 12.50%, 20.00%, and 22.50% to 20.00%, 15.00%, 25.00% and 25.00%, respectively.
- A change in the withdrawal rates to better reflect anticipated future experience as the result of an assumption study. Specifically, the turnover table was updated from the Select and Ultimate 2003 SOA Pension Plan Turnover Study to the Select and Ultimate 2003 SOA Pension Plan Turnover Study with 150% scaling factor.
- A change in the optional payment form election percentage for active participants from 15% take an immediate lump sum upon termination prior to retirement eligibility and 85% defer payment to age 65 to 20% take an immediate lump sum upon termination prior to retirement eligibility and 80% defer payment to age 65.

These changes were made to better reflect the anticipated plan experience. These changes did not reduce the funding shortfall, so approval of the Commissioner is not required.