

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 6047(e), 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 2012 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ 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)

Part II	Basic Plan Information —enter all requested information		
1a Name of plan PARMA COMMUNITY GENERAL HOSPITAL - THE GREATER CLEVELAND HOSPITAL ASSOCIATION RETIREMENT PLAN	1b Three-digit plan number (PN) ▶ <u>001</u>	1c Effective date of plan <u>07/01/1969</u>	
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) PARMA COMMUNITY GENERAL HOSPITAL ASSOCIATION 7007 POWERS BOULEVARD PARMA, OH 44129-5495	2b Employer Identification Number (EIN) <u>34-0827442</u>	2c Sponsor's telephone number <u>440-743-3000</u>	2d 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.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2013	DAVID COOK
	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
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 2516
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a 1077	
b Retired or separated participants receiving benefits.....	6b 343	
c Other retired or separated participants entitled to future benefits.....	6c 779	
d Subtotal. Add lines 6a , 6b , and 6c	6d 2199	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 56	
f Total. Add lines 6d and 6e	6f 2255	
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 6	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1G 3D 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information 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). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ **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.

A Name of plan <u>PARMA COMMUNITY GENERAL HOSPITAL - THE GREATER CLEVELAND HOSPITAL ASSOCIATION RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>PARMA COMMUNITY GENERAL HOSPITAL ASSOCIATION</u>	D Employer Identification Number (EIN) <u>34-0827442</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>	
2 Assets:	
a Market value	2a <u>55120140</u>
b Actuarial value	2b <u>55120140</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>326</u> <u>8719233</u>
b For terminated vested participants.....	3b <u>987</u> <u>14727218</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>1507931</u>
(2) Vested benefits.....	3c(2) <u>35754992</u>
(3) Total active	3c(3) <u>1203</u> <u>37262923</u>
d Total	3d <u>2516</u> <u>60709374</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
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	4b
5 Effective interest rate	5 <u>7.09 %</u>
6 Target normal cost.....	6 <u>2374828</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.

SIGN HERE		<u>10/04/2013</u>
<u>WILLIAM E. ROBERTS</u>	Signature of actuary	Date
<u>TOWERS WATSON DELAWARE, INC.</u>	Type or print name of actuary	<u>11-05427</u>
<u>1001 LAKESIDE AVENUE</u> <u>SUITE 1900</u> <u>CLEVELAND, OH 44114</u>	Firm name	Most recent enrollment number
	Address of the firm	<u>216-937-4000</u>
		Telephone number (including area code)

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 ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
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	0
10	Interest on line 9 using prior year's actual return of <u>10.38</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b Interest on (a) using prior year's effective interest rate of <u>7.09</u> % except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
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	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	90.79 %
15	Adjusted funding target attainment percentage	15	90.79 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	84.29 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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
04/12/2012	1046820				
07/12/2012	1046820				
10/12/2012	406116				
01/15/2013	833252				
09/13/2013	568736				
			Totals ►	18(b)	3901744
				18(c)	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.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	3703559
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
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	2374828	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	5589234	1328512	
	0	0	
33 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	33	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	3703340	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	3703340	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	3703559	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	219	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42	0	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2012
		This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>PARMA COMMUNITY GENERAL HOSPITAL - THE GREATER CLEVELAND HOSPITAL ASSOCIATION RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PARMA COMMUNITY GENERAL HOSPITAL ASSOCIATION</u>	D Employer Identification Number (EIN) <u>34-0827442</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

UBS

13-2638166

(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?
28	NONE	302748	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TOWERS WATSON

53-0181291

(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?
11	NONE	131070	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CENTRAL HOSPITAL SERVICES

31-1173007

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	NONE	103549	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

MORGAN STANLEY

94-1671284

(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?
28	NONE	76766	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NORTHERN TRUST

35-1561860

(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?
25	NONE	50760	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TUCKER ELLIS LLP

20-0073899

(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?
29	NONE	16768	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>PARMA COMMUNITY GENERAL HOSPITAL - THE GREATER CLEVELAND HOSPITAL ASSOCIATION RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>PARMA COMMUNITY GENERAL HOSPITAL ASSOCIATION</u>	D Employer Identification Number (EIN) <u>34-0827442</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: GCHA AMENDED RESTATED RET PLAN TR

b Name of sponsor of entity listed in (a): HEALTHCOMP, INC.

c EIN-PN <u>34-6903825-001</u>	d Entity code <u>E</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>55347961</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan PARMA COMMUNITY GENERAL HOSPITAL - THE GREATER CLEVELAND HOSPITAL ASSOCIATION RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 PARMA COMMUNITY GENERAL HOSPITAL ASSOCIATION	D Employer Identification Number (EIN) 34-0827442	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1571008	1401988
(2) Participant contributions	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities.....	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts.....	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	53579037	55347961
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	55150045	56749949

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	55150045	56749949
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	3901744	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3901744
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		5791763
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		0
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		9693507

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7168435	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		7168435
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	202062	
(2) Contract administrator fees	2i(2)	103549	
(3) Investment advisory and management fees	2i(3)	379514	
(4) Other	2i(4)	240043	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		925168
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		8093603

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1599904
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

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

(1) Name: MALONEY & NOVOTNY LLC

(2) EIN: 34-0677006

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

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

Part IV Compliance Questions

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

During the plan year:

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

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.).....

	Yes	No	Amount
4a		X	
4b		X	

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

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

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)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>PARMA COMMUNITY GENERAL HOSPITAL - THE GREATER CLEVELAND HOSPITAL ASSOCIATION RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PARMA COMMUNITY GENERAL HOSPITAL ASSOCIATION</u>	D Employer Identification Number (EIN) <u>34-0827442</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>36-1561860</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>249</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

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

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (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 participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

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

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

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

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

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

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

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: 65.0% Investment-Grade Debt: 30.4% High-Yield Debt: _____% Real Estate: _____% Other: 4.6%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☒ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate line 19(b)?

☒ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Independent Auditors' Report

The Board of Trustees
Parma Community General Hospital
Parma, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Parma Community General Hospital - The Greater Cleveland Hospital Association Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, 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's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-12 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by The Northern Trust Company, the Trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Trustee of The HealthComp, Inc. Group Trust (the "Trust") holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the Trustee as of December 31, 2012 and 2011, and for the years then ended, that the information provided to the plan administrator by the Trustee is complete and accurate. The plan administrator has been informed by the Trustee of the Trust that the Trust reported directly to the Department of Labor on behalf of the plan administrator by the date on which the Plan's annual report is due.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Report on Supplementary Information

The supplemental schedule of assets (held at end of year) as of December 31, 2012 on page 14 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Cleveland, Ohio
October 14, 2013

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 Schedule of Active Participant Data as of January 1, 2012¹

Attained Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 - 29	0		0		0		0		0		0		0		0		0		0	
30 - 34	0		0		0		0		0		0		0		0		0		0	
35 - 39	0		0		0		0		1		0		0		0		0		0	
40 - 44	0		0		0		1		16		3		0		0		0		0	
45 - 49	0		0		0		2		12		13		6		0		0		0	
50 - 54	0		0		4		21	53,993	32	54,803	25	58,726	23	57,210	0		0		0	
55 - 59	0		2		18		51	48,673	37	62,822	25	67,507	19		26	54,135	0		0	
60 - 64	1		6		42	47,434	36	46,017	23	57,241	16		15		13		5		0	
65 - 69	0		2		8		3		1		7		5		4		3		0	
70 & Over	1		2		3		3		4		1		0		0		1		0	

¹ Excludes 661 active participants who are no longer accruing benefits.

Plan Name: Parma Community General Hospital- The Greater Cleveland Hospital Association Retirement Plan
 EIN / PN: 34-0827442 / 001
 Plan Sponsor: Parma Community General Hospital
 eVal VRS: 2012 Parma Funding for SB
 Valuation Date: January 1, 2012

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis:

- Applicable month September
- Yield curve basis 3-Segment Rates

Interest rates:

- First segment rate 5.54%
- Second segment rate 6.85%
- Third segment rate 7.52%
- Current year PPA effective interest rate 7.09%
- Prior year PPA effective interest rate 6.37%

Annual rates of increase

- Compensation: For purposes of determining Target Normal Cost, compensation is assumed to increase at a rate of 3.50% per year, compounded annually.
- Statutory limits on compensation Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC Section 415. Plan compensation is limited to the maximum presently allowed under IRC Section 401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.
- Future Social Security wage bases For purposes of determining Target Normal Cost, the National Average Wage Index is assumed to increase at a rate of 3.25% per annum.
- Assumed Cost of Living Adjustments None.

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SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees It is assumed there will be no new or rehired employees.

Mortality

- **Healthy** The prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants.
- **Disabled** Alternative disabled life mortality tables as defined under Revenue Ruling 96-7.

Termination Representative termination rates (per 100 employees) not due to disability, retirement, or mortality.

Attained Age	Annual Rate of Withdrawal
20	17.94
25	17.22
30	16.21
35	14.86
40	13.10
45	10.84
50	7.92
55	4.40
60	1.20
65 or older	0.00

Disability Representative disability rates (per 1,000 employees).

The rates at the following illustrative ages indicate the disability incidence assumptions used.

Age	Males	Females
20	0.3	0.3
25	0.3	0.3
30	0.3	0.4
35	0.4	0.7
40	0.8	1.3
45	1.6	2.4
50	3.3	4.0
55	6.9	6.4
60	11.5	9.0
65 or older	0.0	0.0

Plan Name: Parma Community General Hospital- The Greater Cleveland Hospital Association Retirement Plan
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SCHEDULE SB ATTACHMENTS

Retirement

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below.

Age	Percent Retiring
55-57	5%
58-59	3
60-61	5
62	30
63-64	10
65	70
66-69	50
70 or older	100

An actuarially increased benefit is valued at post-65 retirement ages.

Benefit commencement date:

- Preretirement death benefit The later of the death of the active participant or the date the participant would have attained age 55
- Deferred vested benefit The later of age 55 or termination of employment
- Disability benefit Upon disablement
- Retirement benefit Upon termination of employment

Form of payment

Of the lump sum eligible participants, 90% of participants are assumed to elect lump sums and 10% are assumed to elect monthly life annuities. All other participants are assumed to elect monthly life annuities.

Percent married

75% of male and 75% of female participants are assumed to be married.

Spouse age

It is assumed that male spouses are three years older than female spouses.

Covered pay

Compensation assumed paid in the current year beginning on the valuation date is the W-2 pay reported for the prior calendar year, annualized if compensated hours are less than 1,800, and increased in accordance with the compensation increase assumptions.

Administrative expenses

The amount included this year for plan-related expenses is \$515,964.

Plan Name: Parma Community General Hospital- The Greater Cleveland Hospital Association Retirement Plan
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SCHEDULE SB ATTACHMENTS

At-risk assumptions (Not applicable)	For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the plan. At-risk calculation assumptions are not applicable for the current year.
Timing of benefit payments	Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.
Calculation of Lump Sum	Lump sums are valued using the substitution of annuity form under Proposed IRC §1.430(d)-1(f)(4).

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits
Target normal cost	Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year.
Actuarial value of assets	The actuarial value of assets is equal to the market value of assets as of the valuation date plus the discounted present value of receivable contributions made after the valuation date for the 2011 plan year, discounted using the effective interest rate for the 2011 plan year.
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued based on discussions with Parma Community General Hospital regarding the likelihood that these benefits will be paid. Towers Watson has reviewed the plan provisions with Parma Community General Hospital and, based on that review, is not aware of any significant benefits required to be valued that were not.

Plan Name:	Parma Community General Hospital- The Greater Cleveland Hospital Association Retirement Plan
EIN / PN:	34-0827442 / 001
Plan Sponsor:	Parma Community General Hospital
eVal VRS:	2012 Parma Funding for SB
Valuation Date:	January 1, 2012

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information 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). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning		01/01/2012	and ending		12/31/2012
► 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.					
A Name of plan PARMA COMMUNITY GENERAL HOSPITAL - THE GCHA RETIREMENT PLAN			B Three-digit plan number (PN) ►		001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF PARMA COMMUNITY GENERAL HOSPITAL			D Employer Identification Number (EIN) 34-0827442		
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B			F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2012</u>			
2 Assets:			
a Market value	2a	55,120,140	
b Actuarial value	2b	55,120,140	
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	326	8,719,233
b For terminated vested participants.....	3b	987	14,727,218
c For active participants:			
(1) Non-vested benefits	3c(1)		1,507,931
(2) Vested benefits	3c(2)		35,754,992
(3) Total active.....	3c(3)	1,203	37,262,923
d Total.....	3d	2,516	60,709,374
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
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.....	4b		
5 Effective interest rate	5	7.09 %	
6 Target normal cost	6	2,374,828	

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.		
SIGN HERE	William E. Roberts <i>WR</i> _____ Signature of actuary William E. Roberts _____ Type or print name of actuary Towers Watson Delaware Inc. _____ Firm name 1001 Lakeside Avenue, Suite 1900 _____ Cleveland OH 44114 _____ Address of the firm	October 14, 2013 _____ Date 11-05427 _____ Most recent enrollment number (216) 937-4000 _____ Telephone number (including area code)

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>10.38</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		0
b	Interest on (a) using prior year's effective interest rate of <u>7.09</u> % except as otherwise provided (see instructions)		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections		0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	90.79 %
15	Adjusted funding target attainment percentage	15	90.79 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	84.29 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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
04/12/2012	1,046,820				
07/12/2012	1,046,820				
10/12/2012	406,116				
01/15/2013	833,252				
09/13/2013	568,736				
Totals ►			18(b)	3,901,744	18(c) 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.	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	3,703,559

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
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	2,374,828	
b Excess assets, if applicable, but not greater than line 31a	31b		
32 Amortization installments:			
a Net shortfall amortization installment.....	Outstanding Balance	Installment	
b Waiver amortization installment	5,589,234	1,328,512	
33 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	33	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	3,703,340	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	3,703,340	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	3,703,559	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	219	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42	0	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2012

See Appendix A for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Age of Retirement (A)	Rates of Retirement (B)	% Retiring (C)	Weighted Ages (A)*(C)
55	5.00%	5.00%	2.7500
56	5.00%	4.75%	2.6600
57	5.00%	4.51%	2.5721
58	3.00%	2.57%	1.4918
59	3.00%	2.49%	1.4720
60	5.00%	4.03%	2.4201
61	5.00%	3.83%	2.3374
62	30.00%	21.84%	13.5417
63	10.00%	5.10%	3.2107
64	10.00%	4.59%	2.9355
65	70.00%	28.90%	18.7826
66	50.00%	6.19%	4.0868
67	50.00%	3.10%	2.0743
68	50.00%	1.55%	1.0527
69	50.00%	0.77%	0.5341
70	100.00%	0.77%	0.5418
Retirement Age:			62

Plan Name: Parma Community General Hospital- The Greater Cleveland Hospital Association
Retirement Plan
EIN / PN: 34-0827442 / 001
Plan Sponsor: Parma Community General Hospital
eVal VRS: 2012 Parma Funding for SB
Valuation Date: January 1, 2012

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Parma Community General Hospital
EIN/PN	34-0827442/001
Plan Name	Parma Community General Hospital- The Greater Cleveland Hospital Association Retirement Plan
Valuation Date	January 1, 2012
Enrolled Actuary	William E. Roberts
Enrollment Number	11-05427

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

PARMA COMMUNITY GENERAL HOSPITAL -
THE GREATER CLEVELAND HOSPITAL
ASSOCIATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Description of Plan

The following brief description of Parma Community General Hospital - The Greater Cleveland Hospital Association Retirement Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

The Plan is a defined benefit pension plan, covering essentially all employees of Parma Community General Hospital ("Parma") who, prior to April 1, 2008, had one year of service and were age twenty-one or older, except for certain members of religious organizations, students, interns, and residents. Effective April 1, 2008, participation in the Plan was frozen to new employees. Participants in the Plan hired prior to April 1, 2008 continue to accrue benefits in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended. Participants are considered vested in the Plan if they have five years of credited service or reach normal retirement age, 65, while working for Parma.

Participants are eligible for normal retirement benefit payments upon reaching age 65. The amount of individual pensions is based upon several factors including compensation, years of service, age, and the estimated Social Security benefit. Compensation is based upon the average of the highest five consecutive calendar years of employment out of the last ten years prior to the date of termination. The Plan also provides for the payment of early and disability retirement benefits, as well as the payment of benefits to the surviving spouse of a participant.

Note 2. Summary of Significant Accounting Policies

The following are the significant accounting policies followed by the Plan:

- A. Basis of Presentation – The accompanying financial statements are prepared on the accrual basis of accounting.
- B. Plan Administration – Parma is the plan administrator and The Northern Trust Company is plan Trustee.

Investment assets of the Plan attributable to Parma are pooled with the investment assets of other employers in The HealthComp, Inc. Group Trust (the "Trust"). Transactions in investment assets are made at the direction of the Trustee and Parma. The investments and changes therein of the investment accounts have been reported to the Plan and Trust by the Trustee as having been determined at fair value for all assets of the accounts. See Note 4 for a discussion of fair value measurements.

- C. Funding Policy – Parma has agreed to make contributions to the Plan based upon actuarial computations utilizing certain assumptions (see Note 5) in order to meet minimum amounts required under ERISA and in accordance with the IRS. The contributions for the years ended December 31, 2012 and 2011 met the minimum funding requirements for ERISA.

PARMA COMMUNITY GENERAL HOSPITAL -
THE GREATER CLEVELAND HOSPITAL
ASSOCIATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 2. Summary of Significant Accounting Policies (Continued)

- D. 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 a discussion of fair value measurements.

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

- E. Use of Estimates – The preparation of financial statements in conformity 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, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits and changes therein at the date of the financial statements. Actual results could differ from those estimates.
- F. Payment of Benefits – Benefit payments to participants are recorded upon distribution.
- G. Subsequent Events – The Plan has evaluated subsequent events through October 14, 2013, the date the financial statements were available to be issued.
- H. Expenses – Expenses are reported and paid out of the Trust. Trustee fees and other investment fees are allocated to the Plan based on asset balances. Certain administrative expenses are approved and allocated directly to the Plan at the option of the Plan Sponsor. These fees and expenses totaled \$494,894 and \$387,366 for the years ended 2012 and 2011, respectively. In addition, investment related fees of \$430,274 and \$439,194 for the years ended 2012 and 2011, respectively, are included in net increase in pooled investment trust on the statements of changes in net assets available for benefits.
- I. Reclassification – Certain reclassifications of prior year amounts have been made to conform to the current year presentation.

Note 3. Unaudited Information

Under the terms of the agreements between the Plan, the Trust, and the Trustee, the assets of all employers participating in the Trust are pooled for investment purposes. The assets of each participating plan are invested as determined by the individual sponsors participating in the Trust. The related earnings from these investments are allocated specifically to the Plan. The Trustee holds the following Trust investment assets and executes transactions therein. Financial information relating to the Plan's share of the pooled investment assets is included in the accompanying financial statements and supplemental schedule based on information provided by the Trustee. As permitted by 29 CFR 2520.103-12, the plan administrator has been informed by the Trustee of the Trust that the Trust will report directly to the U.S. Department of Labor on behalf of the plan administrator no later than the date on which the Plan's annual report is due. Therefore, the Plan's investment in the Trust has not been audited by independent accountants.

PARMA COMMUNITY GENERAL HOSPITAL -
THE GREATER CLEVELAND HOSPITAL
ASSOCIATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 3. Unaudited Information (Continued)

The Trust's assets (modified cash basis) are summarized below as of December 31, 2012 and 2011:

	<u>2012</u>	<u>2011</u>
The HealthComp, Inc. Group Trust		
Common stock	\$ 54,044,434	\$ 51,023,605
Preferred stock	792,084	316,594
Common/collective trusts	14,473,788	12,465,776
Corporate debt instruments	14,488,576	14,184,583
Mortgage-backed debt	1,402,890	734,374
Asset-backed debt	1,997,687	1,794,712
U.S. Government and governmental agencies	15,982,053	16,604,056
Registered investment companies	8,256,691	7,295,107
Other	-	13,200
	<u>111,438,203</u>	<u>104,432,007</u>
Accrued income receivable	221,913	243,156
Amounts due to broker, net	<u>(1,034,768)</u>	<u>(1,034,819)</u>
	<u>\$ 110,625,348</u>	<u>\$ 103,640,344</u>

As of December 31, 2012 and 2011, the Plan's interest in the total Trust assets held by the Trustee was approximately 50% and 52%, respectively.

Net investment gain (loss) in the Trust during the years ended December 31, 2012 and 2011 includes the following:

	<u>2012</u>	<u>2011</u>
Net appreciation (depreciation) in fair value of investments:		
Common stock	\$ 6,413,482	\$ (192,290)
Preferred stock	10,140	(80,264)
Common/collective trusts	968,334	130,750
Corporate debt instruments	307,812	(191,885)
Mortgage-backed debt	6,266	3,147
Asset-backed debt	284	(11,107)
U.S. Government and governmental agencies	5,969	380,071
Registered investment companies	1,301,879	(889,676)
Other	<u>5,280</u>	<u>(31,023)</u>
Net appreciation (depreciation)	<u>\$ 9,019,446</u>	<u>\$ (882,277)</u>
Interest and dividends	<u>\$ 2,073,971</u>	<u>\$ 1,916,427</u>

PARMA COMMUNITY GENERAL HOSPITAL -
THE GREATER CLEVELAND HOSPITAL
ASSOCIATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 4. Fair Value Measurements

The Plan estimates the fair value of financial instruments using available market information and other generally accepted valuation methodologies. Fair value is defined as the price that would be received to sell an asset or would be paid to transfer a liability in an orderly transaction between market participants at the measurement date. The inputs used to measure fair value are classified into three levels:

Level 1 – Quoted market prices in active markets for identical assets and liabilities

Level 2 – Observable market-based inputs or unobservable inputs that are corroborated by market data

Level 3 – Unobservable inputs in which little or no market data exists

The following is a description of the valuation methodologies used for assets at fair value. There have been no changes in the methodologies used at December 31, 2012 and 2011.

- Common stock, preferred stock, and other: Valued at the quoted closing price reported in active markets for identical investments, and are classified as Level 1.
- Common/collective trusts: Valued based on their reported net asset value ("NAV"). The NAV of short-term securities is based on the market value of their underlying investments, adjusted for charges and expenses, and is classified as Level 2.
- Corporate debt, mortgage-backed debt, and asset-backed debt: Valued by the Trustee based on yields currently available on comparable securities of issuers with similar credit ratings. These securities are classified as Level 2.
- U.S. Government and governmental agencies: Valued at the quoted closing price reported in active markets for identical investments, and are classified as Level 1.
- Registered investment companies: Valued at the quoted closing price reported in active markets for identical investments, and are classified as Level 1.

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

PARMA COMMUNITY GENERAL HOSPITAL -
THE GREATER CLEVELAND HOSPITAL
ASSOCIATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 4. Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's share of assets at fair value as of December 31, 2012 and 2011:

Assets at Fair Value as of December 31, 2012			
	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Common stock			
Large-cap	\$ 14,932,592		\$ 14,932,592
Mid-cap	2,323,271		2,323,271
Small-mid growth	5,590,647		5,590,647
Small-cap	3,651,931		3,651,931
Convertible	456,009		456,009
Preferred stock	372,064		372,064
Common/collective trusts		\$ 8,571,808	8,571,808
Fixed income			
Corporate debt		6,847,807	6,847,807
Mortgage-backed debt		694,237	694,237
Asset-backed debt		988,580	988,580
U.S. Government and governmental agencies	7,356,824		7,356,824
Registered investment companies	3,967,409		3,967,409
Accrued income receivable	105,639		105,639
Amounts due to broker, net	(510,857)		(510,857)
Total	<u>\$ 38,245,529</u>	<u>\$ 17,102,432</u>	<u>\$ 55,347,961</u>

Assets at Fair Value as of December 31, 2011			
	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Common stock			
Large-cap	\$ 14,498,113		\$ 14,498,113
Mid-cap	2,387,040		2,387,040
Small-mid growth	5,704,532		5,704,532
Small-cap	3,687,326		3,687,326
Convertible	500,153		500,153
Preferred stock	160,313		160,313
Common/collective trusts		\$ 6,915,293	6,915,293
Fixed income			
Corporate debt		7,017,971	7,017,971
Mortgage-backed debt		370,401	370,401
Asset-backed debt		905,211	905,211
U.S. Government and governmental agencies	8,090,633		8,090,633
Registered investment companies	3,736,067		3,736,067
Other	6,874		6,874
Accrued income receivable	121,040		121,040
Amounts due to broker, net	(521,930)		(521,930)
Total	<u>\$ 38,370,161</u>	<u>\$ 15,208,876</u>	<u>\$ 53,579,037</u>

PARMA COMMUNITY GENERAL HOSPITAL -
THE GREATER CLEVELAND HOSPITAL
ASSOCIATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 5. Obligation for Pension Benefits

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions for service rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries and (b) present employees or their beneficiaries. Benefits under the Plan are based on employees' average compensation of the highest five consecutive calendar years of employment out of the last ten years ending on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from plan assets are excluded from accumulated plan benefits.

The actuarial present value of accumulated plan benefits is determined by the actuary, Towers Watson, at January 1, 2012. The present value amount is determined by applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements, such as death, disability, withdrawal, or retirements) between the valuation date and the expected date of payment.

Actuarial Assumptions

Significant assumptions used by the actuary in determining the actuarial present value of accumulated plan benefits as of January 1, 2012 and 2011 are as follows:

	<u>January 1, 2012</u>	<u>January 1, 2011</u>
Actuarial Cost Method	Unit Credit Cost Method	Unit Credit Cost Method
Discount Rate	8.0%, 5.65% for determining lump-sum amounts	8.0%, 6.37% for determining lump-sum amounts
Mortality Rate	RP-2000 Mortality Tables for Males and Females projected 15 years	RP-2000 Mortality Tables for Males and Females projected 15 years
Average Retirement Age	65	65
Investment Return Percentage	5.65%	6.37%

Distributions are assumed to be paid in a lump-sum to participants who retire from active status. For participants who retire from terminated vested status, half are assumed to elect a lump-sum and half are assumed to elect an annuity.

PARMA COMMUNITY GENERAL HOSPITAL -
THE GREATER CLEVELAND HOSPITAL
ASSOCIATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 5. Obligation for Pension Benefits (Continued)

Actuarial Assumptions (Continued)

The foregoing 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 accumulated plan benefits.

The actuarial present value of accumulated plan benefits as of January 1, 2012 and 2011 is as follows:

	<u>2012</u>	<u>2011</u>
Vested benefits:		
Participants currently receiving payments	\$ 7,978,000	\$ 6,629,000
Other participants	<u>48,431,000</u>	<u>44,976,000</u>
	56,409,000	51,605,000
Nonvested benefits	<u>1,863,000</u>	<u>1,566,000</u>
 Total actuarial present value of accumulated plan benefits	 <u>\$ 58,272,000</u>	 <u>\$ 53,171,000</u>

Changes in accumulated plan benefits for the year ended December 31, 2011 are as follows:

Actuarial present value of accumulated plan benefits at beginning of year	\$ 53,171,000
Increase (decrease) during the year attributable to:	
Benefits accumulated	1,911,000
Actuarial gains	(5,000)
Decrease in the discount period	4,303,000
Actual benefits paid	(2,597,000)
Change of assumptions	<u>1,489,000</u>
 Net increase	 <u>5,101,000</u>
 Actuarial present value of accumulated plan benefits at end of year	 <u>\$ 58,272,000</u>

PARMA COMMUNITY GENERAL HOSPITAL -
THE GREATER CLEVELAND HOSPITAL
ASSOCIATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 6. Income Taxes

The Internal Revenue Service has determined and informed the Plan by a letter dated February 11, 2009 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2012, there are no uncertain positions taken or expected to be taken that would require such recognition or disclosure in the financial statements. As of December 31, 2012, the Plan's tax years from 2009 and thereafter remain subject to examination by the Internal Revenue Service, as well as various other taxing authorities.

Note 7. Plan Termination

Although it has not expressed any intention to do so, the Plan's sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to provisions set forth in ERISA.

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- A. Annuity benefits former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- B. Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC"), a U.S. Government agency, up to the applicable limitations, that are discussed more fully below.
- C. All other vested benefits (that is, vested benefits not insured by the PBGC).
- D. All nonvested benefits.

Certain benefits under the Plan are insured by the 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. However, a statutory ceiling exists, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

PARMA COMMUNITY GENERAL HOSPITAL -
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 7. Plan Termination (Continued)

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.

Note 8. Risk and Uncertainties

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

Plan contributions are made and 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 estimates 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.

Note 9. Related Party and Party-in-Interest Transactions

The Northern Trust Company is the Trustee of the Plan and manages certain Trust investments. The Northern Trust Company is considered a party-in-interest with fees totaling \$50,760 and \$47,886 for the years ended 2012 and 2011, respectively. These fees are included in net investment gain in pooled investment trust.

PARMA COMMUNITY GENERAL HOSPITAL -
THE GREATER CLEVELAND HOSPITAL
ASSOCIATION RETIREMENT PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
ADDITIONS		
Net increase in pooled investment trust	\$ 5,361,489	\$ 137,798
Employer contributions	<u>3,901,744</u>	<u>4,397,422</u>
Total additions	9,263,233	4,535,220
DEDUCTIONS		
Pension benefits	7,168,435	2,596,732
Administrative expenses	<u>494,894</u>	<u>387,366</u>
Total deductions	<u>7,663,329</u>	<u>2,984,098</u>
Increase in net assets available for benefits	1,599,904	1,551,122
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF YEAR	<u>55,150,045</u>	<u>53,598,923</u>
END OF YEAR	<u>\$56,749,949</u>	<u>\$55,150,045</u>

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

PARMA COMMUNITY GENERAL HOSPITAL -
THE GREATER CLEVELAND HOSPITAL
ASSOCIATION RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Participation in pooled investment trust, at fair value	\$ 55,347,961	\$ 53,579,037
Employer contributions receivable	<u>1,401,988</u>	<u>1,571,008</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 56,749,949</u>	<u>\$ 55,150,045</u>

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

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Sponsor

Parma Community General Hospital

Plan

The Greater Cleveland Hospital Association Retirement Plan

Effective Date and Most Recent Amendment

July 1, 1984. Most recently amended effective April 1, 2008.

Plan Year

January 1 to December 31.

Participation

Age 21 and one year of service. Participants who have 60 points (age and service) or 15 years of service as of April 1, 2008 will continue to accrue benefits under this Plan. Accruals for other participants were suspended as of that date. The plan is closed to future new hires.

Credited Service

One year is credited for each calendar year in which a participant's actual hours (compensated plus noncompensated) are 1,000 or more.

Plan Name:	Parma Community General Hospital- The Greater Cleveland Hospital Association Retirement Plan
EIN / PN:	34-0827442 / 001
Plan Sponsor:	Parma Community General Hospital
eVal VRS:	2012 Parma Funding for SB
Valuation Date:	January 1, 2012

SCHEDULE SB ATTACHMENTS

Benefit Service

Determined according to the following schedule based on Compensated Hours of Service in a calendar year:

Compensated Hours	Benefit Service
1,800 or more	100%
1,640 – 1,799	90
1,480 – 1,639	80
1,320 – 1,479	70
1,160 – 1,319	60
1,000 – 1,159	50
0 – 999	0

Average Monthly Compensation

The sum of a participant's compensation (annualized if participant's compensated hours in any calendar year is less than 1,800) during the five highest consecutive completed calendar years out of the last ten years prior to the date of termination, divided by 60.

Compensated Hours

Hours of Service for which a participant was compensated.

Non-compensated Hours

Hours of Service for which a participant was scheduled to work, but did not and was not compensated.

Normal Retirement Benefit

Normal Retirement Date: The first day of the month coincident with or next following attainment of age 65 or 5th anniversary of participation, if later.

Benefit Formula: The Greater of (i), (ii), or (iii):

- 1.20% of Average Monthly Compensation plus 0.65% of Average Monthly Compensation in excess of Social Security Covered Compensation for each year of Benefit Service up to a maximum of 25 years.
- \$8.00 per month for each year of Benefit Service up to a maximum of 25 years.
- Accrued benefit under the plan provisions in effect as of June 30, 1989.

Normal Form of Benefit: The normal form of payment is a monthly life annuity. However, a married participant shall normally receive an actuarially reduced 50% Joint and Survivor form with a 50% continuation after the participant's death to his or her spouse, if surviving.

Plan Name: Parma Community General Hospital- The Greater Cleveland Hospital Association Retirement Plan
EIN / PN: 34-0827442 / 001
Plan Sponsor: Parma Community General Hospital
eVal VRS: 2012 Parma Funding for SB
Valuation Date: January 1, 2012

SCHEDULE SB ATTACHMENTS

Accrued Benefit

The Normal Retirement Benefit multiplied by the Credited Service Ratio. In determining the Normal Retirement Benefit, Benefit Service is computed as the sum of:

- i. Benefit Service at determination date; and
- ii. The ratio of (i) to elapsed time from date of plan entry to the determination date, multiplied by number of years from the date of determination to Normal Retirement Date.

Early Retirement Benefit

Eligibility: The first day of any month following the attainment of age 55 and the completion of 5 years of Credited Service.

Benefit: The Accrued Benefit reduced actuarially for commencement prior to age 65 in accordance with the following:

Age	Early Retirement Factor
65	1.000
64	0.894
63	0.800
62	0.718
61	0.646
60	0.582
59	0.526
58	0.475
57	0.430
56	0.390
55	0.354

Disability Benefit

Eligibility: Any age with 10 years of Credited Service upon total and permanent disability.

Benefit: The Accrued Benefit commencing without reduction on the first of the month following five months of disability.

Vested Benefits Upon Termination of Service

Vesting: Any age with 5 years of Credited Service.

Termination Benefit: Same as early retirement benefit above.

Plan Name: Parma Community General Hospital- The Greater Cleveland Hospital Association
Retirement Plan
EIN / PN: 34-0827442 / 001
Plan Sponsor: Parma Community General Hospital
eVal VRS: 2012 Parma Funding for SB
Valuation Date: January 1, 2012

SCHEDULE SB ATTACHMENTS

Death Benefits for Participants in Active Service

Eligibility: Any participant eligible for a vested retirement benefit who has been married for at least one year.

Benefit: 50% of the participant's Accrued Benefit reduced for both 50% Joint and Survivor form and early receipt and payable at the participant's earliest retirement age.

Optional Forms of Retirement Income in Lieu of Normal Form

A participant may elect one of the following forms of payment of equivalent value:

- i. 60 months certain and life option.
- ii. 120 months certain and life option.
- iii. Joint and 50%, 66-2/3%, 75% or 100% to contingent annuitant option.
- iv. Lump Sum equal to the actuarial present value of the Normal Retirement Benefit available to participants who terminate after age 55 with ten years of Credited Service.

Social Security Covered Compensation

The average of the maximum taxable wage bases for the 35 calendar years ending with the year an individual attains Social Security Retirement Age. In determining an individual's Covered Compensation in any given year, the current year's wage base is assumed to remain level in future years.

Changes in Plan Provisions Since Last Actuarial Valuation

There have been no changes in the provisions since the preceding valuation.

Plan Name:	Parma Community General Hospital- The Greater Cleveland Hospital Association Retirement Plan
EIN / PN:	34-0827442 / 001
Plan Sponsor:	Parma Community General Hospital
eVal VRS:	2012 Parma Funding for SB
Valuation Date:	January 1, 2012

PARMA COMMUNITY GENERAL HOSPITAL -
THE GREATER CLEVELAND HOSPITAL
ASSOCIATION RETIREMENT PLAN

EMPLOYER NO. 34-0827442
PLAN NO. 001

FORM 5500, SCHEDULE H, PART IV, LINE 4(i)
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2012

(a)	(b) <u>Identity of Party</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	Current (e) <u>Value</u>
		POOLED INVESTMENT TRUST		
*	The Northern Trust Company	The HealthComp, Inc. Group Trust	<u>\$47,182,785</u>	<u>\$55,347,961</u>

* Represents a party-in-interest

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of January 1, 2012

	Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1	Shortfall	01/01/2012	(2,798,004)	7	(2,798,004)	(474,890)
2	Shortfall	01/01/2011	2,272,596	6	1,951,775	373,909
3	Shortfall	01/01/2010	8,494,120	5	6,435,463	1,429,493
Total					5,589,234	1,328,512

Plan Name: Parma Community General Hospital- The Greater Cleveland Hospital Association Retirement Plan
 EIN / PN: 34-0827442 / 001
 Plan Sponsor: Parma Community General Hospital
 eVal VRS: 2012 Parma Funding for SB
 Valuation Date: January 1, 2012