

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2012</div> 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>05/01/2012</u> and ending <u>04/30/2013</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 <u>RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>05/01/1993</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>05/01/1993</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>				
1c Effective date of plan <u>05/01/1993</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>HARRISON MEDICAL CENTER</u> <u>2520 CHERRY AVENUE</u> <u>BREMERTON, WA 98310-4270</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>91-0565546</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>360-744-6507</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>622000</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>91-0565546</u>	2c Sponsor's telephone number <u>360-744-6507</u>	2d Business code (see instructions) <u>622000</u>	
2b Employer Identification Number (EIN) <u>91-0565546</u>					
2c Sponsor's telephone number <u>360-744-6507</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. Signature of plan administrator	<u>02/13/2014</u> Date	<u>MARIE LAMARCHE</u> 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 1363
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	589
b Retired or separated participants receiving benefits.....	6b	361
c Other retired or separated participants entitled to future benefits.....	6c	397
d Subtotal. Add lines 6a , 6b , and 6c	6d	1347
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	9
f Total. Add lines 6d and 6e	6f	1356
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	3
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 1I		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (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) ☐ 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 05/01/2012 and ending 04/30/2013

▶ **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>RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>HARRISON MEDICAL CENTER</u>	D Employer Identification Number (EIN) <u>91-0565546</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>05</u> Day <u>01</u> Year <u>2012</u>	
2 Assets:	
a Market value	2a <u>100232271</u>
b Actuarial value	2b <u>102832113</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>323</u> <u>33933757</u>
b For terminated vested participants.....	3b <u>385</u> <u>15498576</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>468151</u>
(2) Vested benefits.....	3c(2) <u>43999008</u>
(3) Total active	3c(3) <u>656</u> <u>44467159</u>
d Total	3d <u>1364</u> <u>93899492</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>7.07</u> %
6 Target normal cost.....	6 <u>0</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>02/12/2014</u>
Signature of actuary	Date
<u>BRENT R. CHUBBS, ASA, EA, MAAA</u>	<u>11-07082</u>
Type or print name of actuary	Most recent enrollment number
<u>MERCER</u>	<u>206-214-3500</u>
Firm name	Telephone number (including area code)
<u>1301 FIFTH AVENUE, SUITE 1900</u> <u>SEATTLE, WA 98101</u>	
Address of the firm	

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

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)	4088776	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	2577767	
9	Amount remaining (line 7 minus line 8)	1511009	0
10	Interest on line 9 using prior year's actual return of <u>-2.27</u> %	-34300	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		3029728
b	Interest on (a) using prior year's effective interest rate of <u>6.03</u> % except as otherwise provided (see instructions)		-31262
c	Total available at beginning of current plan year to add to prefunding balance		2998466
d	Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	1476709	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	107.94 %
15	Adjusted funding target attainment percentage	15	109.51 %
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	89.17 %
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
Totals ►			18(b)	0	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	0
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
0	0	0
		(4) 4th 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 65
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	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	0	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	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		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0		0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
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		
43 Excess installment acceleration amount to be carried over to future plan years	43		

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 **05/01/2012** and ending **04/30/2013**

A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 HARRISON MEDICAL CENTER	D Employer Identification Number (EIN) 91-0565546

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)

WELLS FARGO

41-6370378

(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 51 52	NONE	130822	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

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

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

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

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)

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning 05/01/2012 and ending 04/30/2013		
A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 HARRISON MEDICAL CENTER	D Employer Identification Number (EIN) 91-0565546	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	3300000	
	(2) Participant contributions	1b(2)		
	(3) Other	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1197741	799908
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)	13273283	11916074
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)	1963016	8860292
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)		
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	80585812	86703012
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
	(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	100319852	108279286

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	100319852	108279286
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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)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	32709	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		32709
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2028316	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2028316
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	53245759	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	49800694	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		3445065
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	1497348	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		1497348

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		5211243
d Total income. Add all income amounts in column (b) and enter total.....	2d		12214681

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4124425	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		4124425
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	130822	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		130822
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		4255247

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		7959434
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ 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: CLARK NUBER P.S.

(2) EIN: 91-1194016

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	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 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 05/01/2012 and ending 04/30/2013

A Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HARRISON MEDICAL CENTER</u>	D Employer Identification Number (EIN) <u>91-0565546</u>

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

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

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
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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

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

Schedule R (Form 5500) 2012
v. 120126

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: 66% Investment-Grade Debt: 23% High-Yield Debt: 2% Real Estate: 8% Other: 1%

- 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***Board of Directors' Audit and Corporate Responsibility Committee
Retirement Plan for Employees of Harrison Memorial Hospital
Bremerton, Washington******REPORT ON THE FINANCIAL STATEMENTS***

We were engaged to audit the accompanying financial statements of the Retirement Plan for Employees of Harrison Memorial Hospital (the Plan), which comprise the statements of net assets available for benefits as of April 30, 2013 and 2012, 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

Plan 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 conducting the audit 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 2520.103-8 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 5, which was certified by Wells Fargo Bank, N.A., the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the years ended April 30, 2013 and 2012, that the information provided to the plan administrator by the custodian is complete and accurate.

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.

CLARK NUBER

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplementary information, as listed in the accompanying table of contents, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. The supplementary information is the responsibility of management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplementary information.

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 supplementary information, other than that derived from the information certified by the custodian, 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.

Clark Nuber PS

Certified Public Accountants
February 11, 2014

Certified Public
Accountants
and Consultants

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	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 05/01/2012 and ending 04/30/2013

► **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 RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL	B Three-digit plan number (PN) ► <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF HARRISON MEDICAL CENTER	D Employer Identification Number (EIN) 91-0565546
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>5</u> Day <u>1</u> Year <u>2012</u>			
2 Assets:			
a Market value	2a	100,232,271	
b Actuarial value	2b	102,832,113	
3 Funding target/participant count breakdown:			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	323	33,933,757
b For terminated vested participants	3b	385	15,498,576
c For active participants:			
(1) Non-vested benefits	3c(1)		468,151
(2) Vested benefits	3c(2)		43,999,008
(3) Total active	3c(3)	656	44,467,159
d Total	3d	1,364	93,899,492
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	7.07 %	
6 Target normal cost	6	0	

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	<div style="text-align: center;">  Signature of actuary Brent R. Chubbs, ASA, EA, MAAA Type or print name of actuary Mercer Firm name 1301 Fifth Avenue, Suite 1900 Seattle WA 98101 Address of the firm </div>	<div style="text-align: center;"> <u>2/12/2014</u> Date 11-07082 Most recent enrollment number (206) 214-3500 Telephone number (including area code) </div>
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	4,088,776	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	2,577,767	
9	Amount remaining (line 7 minus line 8)	1,511,009	0
10	Interest on line 9 using prior year's actual return of <u>(2.27)</u> %	(34,300)	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		3,029,728
	b Interest on (a) using prior year's effective interest rate of <u>6.03</u> % except as otherwise provided (see instructions)		(31,262)
	c Total available at beginning of current plan year to add to prefunding balance		2,998,466
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	1,476,709	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	107.94 %
15	Adjusted funding target attainment percentage	15	109.51 %
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	89.17 %
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
Totals ►			18(b)	0	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	0

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 65
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	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	0	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	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		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0		0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
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		
43 Excess installment acceleration amount to be carried over to future plan years	43		

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

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 65.

A	B	C	D	E	F	G
	Rates of				Number of Employees Expected to Retire (Count)	Count* Age
Age	Retirement	Death ¹	Disability	Lx		
55	0.0250	0.1997%	0.0000%	10,000	250	13,750
56	0.0250	0.2292%	0.0000%	9,730	243	13,622
57	0.0250	0.2574%	0.0000%	9,464	237	13,487
58	0.0250	0.2828%	0.0000%	9,204	230	13,345
59	0.0250	0.3097%	0.0000%	8,947	224	13,197
60	0.0250	0.3389%	0.0000%	8,696	217	13,044
61	0.0250	0.3717%	0.0000%	8,449	211	12,885
62	0.0500	0.4046%	0.0000%	8,206	410	25,440
63	0.1000	0.4405%	0.0000%	7,763	776	48,907
64	0.1500	0.4752%	0.0000%	6,952	1,043	66,744
65	0.2500	0.5099%	0.0000%	5,877	1,469	95,494
66	0.2500	0.5464%	0.0000%	4,377	1,094	72,228
67	0.1500	0.5796%	0.0000%	3,259	489	32,755
68	0.1500	0.6087%	0.0000%	2,751	413	28,064
69	0.1500	0.6387%	0.0000%	2,322	348	24,032
70	1.0000	0.6641%	0.0000%	1,959	1,959	137,118
Total					9,614	624,113

Weighted Average Retirement Age**64.917**

The weighted average retirement age is the total for column G divided by the total for column F, rounded to the nearest integral age. It should be noted that while only integral values are shown in the table, the full content of each cell, including decimal portions, is used in the calculations.

¹ Weighted average death decrement is determined using gender-specific rates and number of males and females as of the valuation date.

Schedule SB, Line 24 — Change in Actuarial Assumptions

Actuarial assumption changes since prior valuation

- Contribution balance conversion rates were updated to the interest rates above to reflect current conversion rates.
- Interest discounts and mortality rates were updated from 2011 to 2012 in accordance with PPA.

Schedule SB, Line 26 — Schedule of Active Participant Data

Attained age	Years of credited service										
	< 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
< 20											0
20-24											0
25-29											0
30-34	2	5	15								22 4,068
35-39	1	6	24 6,749	4							35 6,002
40-44	2	12	37 6,912	11	4						66 6,988
45-49	1	2	45 6,789	16	14	1					79 10,074
50-54	2	11	59 6,891	45 12,263	27 18,435	10					154 11,216
55-59	2	9	58 7,734	45 12,772	40 20,940	16					170 14,131
60-64		4	38 8,024	24 12,755	40 20,179	16		1			123 14,139
65-69		1	2	1	2	1					7
70-74											0
75+											0
Total	10	50 2,149	278 7,133	146 12,361	127 20,026	44 24,843	0	1	0	0	656 11,522

In each cell, the top number is the count of active participants for each age/service combination and the bottom number is the frozen accrued benefit for the year ending on the valuation date limited to the 2011 415(b) at \$195,000.

Frozen accrued benefit is not shown for cell with less than 20 participants.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial assumptions****Discount rate sponsor elections**

- | | |
|---|---------|
| ▪ Segment rates or full yield curve | Segment |
| ▪ Look-back months | 4 |
| ▪ Use stabilized rates – funding | Yes |
| ▪ Use stabilized rates – Section 436 benefit restrictions | Yes |

	Stabilized Rates	Nonstabilized Rates
▪ First 5 years	5.54%	1.98%
▪ Next 15 years	6.85%	5.07%
▪ Over 20 years	7.52%	6.19%

Mortality sponsor elections

- | | |
|------------------------|--|
| ▪ Healthy participants | Section 430(h)(3) prescribed separate static annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA. |
|------------------------|--|

Contribution balance conversion

Segmented interest rates: 1.57% for payments during the first 5 years, 4.36% for payments during the next 15 years and 5.18% for payments after 20 years.

Mortality: IRS mandated table for lump sums paid during 2012, with no pre-retirement mortality assumed.

Other economic assumptions

- | | |
|------------------------------|---|
| ▪ Salary increases | N/A |
| ▪ Social Security wage base | N/A |
| ▪ Inflation | 2.80% per year |
| ▪ Expected investment return | 7.13% for year 2012 |
| ▪ Expenses | Administrative expenses will be paid by the employer. |

Demographic assumptions

- | | |
|------------------------|--|
| ▪ Withdrawal | Termination Rate Table SOA3TSS. See table of sample rates. |
| ▪ Disability incidence | None assumed. |

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

- Retirement age

<u>Attained age</u>	<u>Percentage</u>
Under 55	0%
55-61	2.5%
62	5.0%
63	10.0%
64	15.0%
65	25.0%
66	25.0%
67	15.0%
68	15.0%
69	15.0%
70	100.0%

- Benefit commencement age for

- Future vested deferred 65
- Current vested deferred 65

- Spouse assumptions

	<u>Male participants</u>	<u>Female participants</u>
– Percentage married	70%	70%
– Spouse age difference	3 years younger	3 years older

Form of payment

	<u>Contribution balance refund</u>	<u>Single Life</u>	<u>100% J&S</u>	<u>50% J&S</u>
▪ Active retirements	25%	60%	15%	0%
▪ Future vested deferred	25%	60%	15%	0%
▪ Future disabilities	N/A	N/A	N/A	N/A
▪ Future deaths	25%	0%	0%	75%
▪ Current vested deferred ²	0%	80%	20%	0%

Unpredictable contingent event assumptions N/A

² Current terminated vested participants, who are entitled to a deferred benefit, are assumed to elect to receive their benefits as a full annuity at age 65 (which is reduced if they received a refund of contributions previously).

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

Table of sample rates

Attained Age	Withdrawal
25	19.5%
30	15.5
35	12.1
40	9.4
45	7.3
50	5.6
55	4.2
60	3.0
65	0.0

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

The asset valuation method is an annual average of the adjusted market value over the last 24 months preceding the valuation date using annual determination dates. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

Participant methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date.
- **Insurance contracts:** The plan does not have any insurance contracts.

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

Minimum funding methods

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

Schedule SB, Part V — Summary of Plan Provisions**Benefits included or excluded**

Unless noted below, all benefits provided by the plan, as restated and amended effective May 1, 2011, are included in this valuation.

- **Most recent plan amendments included:** None
- **Plan amendments excluded:** None
- **IRC Section 436 benefit restrictions:**
 - *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
 - *Plan amendments:* See above.
 - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
 - *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit accruals. The target normal cost does not reflect any limitation on benefit accruals.
- **Late retirement increases:**
 - *Active participants:* Current active participants over normal retirement age are valued including the late retirement actuarial increase.
 - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.
- **IRC Section 415(b) benefit limitations:** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60 percent of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

Schedule SB, Part V — Summary of Plan Provisions

Effective date and plan year	Original plan: May 1, 1968 Plan year: May 1 through April 30
Status of the plan	The plan is closed to new entrants as of January 1, 2006 and ceased benefit accruals for all participants as of December 31, 2010.
Type of plan	Contributory defined benefit plan
Significant events that occurred during the year	None.

Definitions

- Participation May 1 or November 1 following the date employee reaches age 21 and completes 1,000 hours of service in the 12 months following the date of hire and agrees to make mandatory contributions to the plan.

On the effective dates shown below, the plan's eligibility provisions were amended for the employee groups shown. Employees who satisfied the eligibility requirements prior to those dates could choose whether to participate in the plan or begin participating in Harrison's new retirement program. Employees becoming eligible on and after those dates automatically participate in the new program.

Union	Date
Non-bargained employees	March 1, 2005
SEIU – Dietary	July 1, 2005
SEIU – Service	July 1, 2005
UFCW – 21	July 1, 2005
IUOE – Local 286	November 1, 2005
USNU Union – Local UFCW 141 Registered Nurses	January 1, 2006

▪ Employee contributions	2% of pay. No longer required as of December 31, 2010.
▪ Vesting service	Years in which completed 1,000 hours of service.
▪ Credited service	Years in which mandatory contributions were made to the plan and completed 1,000 hours. Credited service accrual stopped for all participants as of December 31, 2010.
▪ Pensionable earnings	Employee's regular salary, wages, and contractual bonuses. No earnings are considered after December 31, 2010.

Schedule SB, Part V — Summary of Plan Provisions

Normal retirement	
▪ Eligibility	Age 65
▪ Benefit	<p>For each year participant has contributed to the plan, he or she will receive 2% of the highest final average earnings over five consecutive years.</p> <p>Effective December 31, 2010, the plan was amended to cease benefit accruals for all participants.</p>
Early retirement	
▪ Eligibility	Age 55 and 10 years of service
▪ Benefit	Benefit accrued to termination date is reduced by 5/12 of 1% for each month by which retirement precedes age 65
Late retirement	
▪ Eligibility	Retirement after age 65
▪ Benefit	<p>The benefits payable are calculated the same as for normal retirement, taking into account earnings and service to the late retirement date.</p> <p>Effective December 31, 2010, the plan was amended to cease benefit accruals for all participants.</p> <p>The benefit will not be less than the benefit which would have been payable had the participant retired on his Normal Retirement Date, actuarially increased for late retirement.</p>
Deferred vested	
▪ Eligibility	5 years of vesting service
▪ Benefit	<p>The participant's vested accrued benefit will be payable at age 65 or earlier, as described under early retirement benefit above. A participant's accrued benefit attributable to mandatory participant contributions is 100% vested at all times.</p>
Pre-retirement death	
▪ Eligibility	5 years of vesting service
▪ Benefit prior to early retirement	<p>If a married participant dies prior to becoming eligible for early retirement, the benefit will begin on the date the participant would have been eligible for early retirement.</p> <p>Upon the death of an unmarried participant, the accumulated participant contribution balance is refunded.</p>
▪ Benefit after early but before normal retirement	<p>The spouse of a married participant who dies after becoming vested but prior to retirement will receive an annuity equal to half of what the employee would have received had he or she retired on the date of death or, if later, the earliest retirement date under the plan and elected a joint annuity option with 50% continuing to the surviving spouse.</p> <p>Upon the death of an unmarried participant, the accumulated participant contribution balance is refunded.</p>

Schedule SB, Part V — Summary of Plan Provisions**Post-retirement death**

If a participant chooses to leave their contributions in the Plan when they commence receiving benefits, the unused portion (if any) of this contribution balance is payable to the estate should the participant die after commencement. If the participant is married and elected a Joint & Survivor annuity, the unused portion (if any) of the contribution balance shall be payable to the estate should the participant and spouse die after commencement.

Form of benefits

- | | |
|---|---|
| ▪ Automatic form for unmarried participants | Single Life Annuity. Participants may elect to receive a mandatory contribution refund at any time after termination. |
| ▪ Automatic form for married participants | 50% Joint and Survivor Annuity. Participants may elect to receive a mandatory contribution refund at any time after termination. |
| ▪ Optional forms | Optional forms are 66 2/3%, 75%, and 100% Joint and Survivor Annuities |
| ▪ Optional form conversion factors | Actuarial equivalence for annuity options is determined based on 7% interest and the 1994 Group Annuity Reserving Table projected to 2002, blended 50% male and 50% female. |

Miscellaneous

- | | |
|--------------------|---|
| ▪ Maximum benefits | Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2012, the limit is \$200,000. |
|--------------------|---|

Plan provision changes since prior valuation

- Maximum benefits were updated from 2011 to 2012.

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

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 65.

A	B	C	D	E	F	G
	Rates of				Number of Employees Expected to Retire (Count)	Count* Age
Age	Retirement	Death ¹	Disability	Lx		
55	0.0250	0.1997%	0.0000%	10,000	250	13,750
56	0.0250	0.2292%	0.0000%	9,730	243	13,622
57	0.0250	0.2574%	0.0000%	9,464	237	13,487
58	0.0250	0.2828%	0.0000%	9,204	230	13,345
59	0.0250	0.3097%	0.0000%	8,947	224	13,197
60	0.0250	0.3389%	0.0000%	8,696	217	13,044
61	0.0250	0.3717%	0.0000%	8,449	211	12,885
62	0.0500	0.4046%	0.0000%	8,206	410	25,440
63	0.1000	0.4405%	0.0000%	7,763	776	48,907
64	0.1500	0.4752%	0.0000%	6,952	1,043	66,744
65	0.2500	0.5099%	0.0000%	5,877	1,469	95,494
66	0.2500	0.5464%	0.0000%	4,377	1,094	72,228
67	0.1500	0.5796%	0.0000%	3,259	489	32,755
68	0.1500	0.6087%	0.0000%	2,751	413	28,064
69	0.1500	0.6387%	0.0000%	2,322	348	24,032
70	1.0000	0.6641%	0.0000%	1,959	1,959	137,118
Total					9,614	624,113

Weighted Average Retirement Age**64.917**

The weighted average retirement age is the total for column G divided by the total for column F, rounded to the nearest integral age. It should be noted that while only integral values are shown in the table, the full content of each cell, including decimal portions, is used in the calculations.

¹ Weighted average death decrement is determined using gender-specific rates and number of males and females as of the valuation date.

Schedule SB, Line 24 — Change in Actuarial Assumptions

Actuarial assumption changes since prior valuation

- Contribution balance conversion rates were updated to the interest rates above to reflect current conversion rates.
- Interest discounts and mortality rates were updated from 2011 to 2012 in accordance with PPA.

Schedule SB, Line 26 — Schedule of Active Participant Data

Attained age	Years of credited service										
	< 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
< 20											0
20-24											0
25-29											0
30-34	2	5	15								22 4,068
35-39	1	6	24 6,749	4							35 6,002
40-44	2	12	37 6,912	11	4						66 6,988
45-49	1	2	45 6,789	16	14	1					79 10,074
50-54	2	11	59 6,891	45 12,263	27 18,435	10					154 11,216
55-59	2	9	58 7,734	45 12,772	40 20,940	16					170 14,131
60-64		4	38 8,024	24 12,755	40 20,179	16		1			123 14,139
65-69		1	2	1	2	1					7
70-74											0
75+											0
Total	10	50 2,149	278 7,133	146 12,361	127 20,026	44 24,843	0	1	0	0	656 11,522

In each cell, the top number is the count of active participants for each age/service combination and the bottom number is the frozen accrued benefit for the year ending on the valuation date limited to the 2011 415(b) at \$195,000.

Frozen accrued benefit is not shown for cell with less than 20 participants.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial assumptions****Discount rate sponsor elections**

- | | |
|---|---------|
| ▪ Segment rates or full yield curve | Segment |
| ▪ Look-back months | 4 |
| ▪ Use stabilized rates – funding | Yes |
| ▪ Use stabilized rates – Section 436 benefit restrictions | Yes |

	Stabilized Rates	Nonstabilized Rates
▪ First 5 years	5.54%	1.98%
▪ Next 15 years	6.85%	5.07%
▪ Over 20 years	7.52%	6.19%

Mortality sponsor elections

- | | |
|------------------------|--|
| ▪ Healthy participants | Section 430(h)(3) prescribed separate static annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA. |
|------------------------|--|

Contribution balance conversion

Segmented interest rates: 1.57% for payments during the first 5 years, 4.36% for payments during the next 15 years and 5.18% for payments after 20 years.

Mortality: IRS mandated table for lump sums paid during 2012, with no pre-retirement mortality assumed.

Other economic assumptions

- | | |
|------------------------------|---|
| ▪ Salary increases | N/A |
| ▪ Social Security wage base | N/A |
| ▪ Inflation | 2.80% per year |
| ▪ Expected investment return | 7.13% for year 2012 |
| ▪ Expenses | Administrative expenses will be paid by the employer. |

Demographic assumptions

- | | |
|------------------------|--|
| ▪ Withdrawal | Termination Rate Table SOA3TSS. See table of sample rates. |
| ▪ Disability incidence | None assumed. |

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

 Retirement age

<u>Attained age</u>	<u>Percentage</u>
Under 55	0%
55-61	2.5%
62	5.0%
63	10.0%
64	15.0%
65	25.0%
66	25.0%
67	15.0%
68	15.0%
69	15.0%
70	100.0%

Benefit commencement age for

- Future vested deferred 65
- Current vested deferred 65

Spouse assumptions

	<u>Male participants</u>	<u>Female participants</u>
– Percentage married	70%	70%
– Spouse age difference	3 years younger	3 years older

Form of payment

	<u>Contribution balance refund</u>	<u>Single Life</u>	<u>100% J&S</u>	<u>50% J&S</u>
▪ Active retirements	25%	60%	15%	0%
▪ Future vested deferred	25%	60%	15%	0%
▪ Future disabilities	N/A	N/A	N/A	N/A
▪ Future deaths	25%	0%	0%	75%
▪ Current vested deferred ²	0%	80%	20%	0%

Unpredictable contingent event assumptions N/A

² Current terminated vested participants, who are entitled to a deferred benefit, are assumed to elect to receive their benefits as a full annuity at age 65 (which is reduced if they received a refund of contributions previously).

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

Table of sample rates

Attained Age	Withdrawal
25	19.5%
30	15.5
35	12.1
40	9.4
45	7.3
50	5.6
55	4.2
60	3.0
65	0.0

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

The asset valuation method is an annual average of the adjusted market value over the last 24 months preceding the valuation date using annual determination dates. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

Participant methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date.
- **Insurance contracts:** The plan does not have any insurance contracts.

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

Minimum funding methods

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

Schedule SB, Part V — Summary of Plan Provisions**Benefits included or excluded**

Unless noted below, all benefits provided by the plan, as restated and amended effective May 1, 2011, are included in this valuation.

- **Most recent plan amendments included:** None
- **Plan amendments excluded:** None
- **IRC Section 436 benefit restrictions:**
 - *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
 - *Plan amendments:* See above.
 - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
 - *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit accruals. The target normal cost does not reflect any limitation on benefit accruals.
- **Late retirement increases:**
 - *Active participants:* Current active participants over normal retirement age are valued including the late retirement actuarial increase.
 - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.
- **IRC Section 415(b) benefit limitations:** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60 percent of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

Schedule SB, Part V — Summary of Plan Provisions

Effective date and plan year	Original plan: May 1, 1968 Plan year: May 1 through April 30
Status of the plan	The plan is closed to new entrants as of January 1, 2006 and ceased benefit accruals for all participants as of December 31, 2010.
Type of plan	Contributory defined benefit plan
Significant events that occurred during the year	None.

Definitions

- Participation May 1 or November 1 following the date employee reaches age 21 and completes 1,000 hours of service in the 12 months following the date of hire and agrees to make mandatory contributions to the plan.

On the effective dates shown below, the plan's eligibility provisions were amended for the employee groups shown. Employees who satisfied the eligibility requirements prior to those dates could choose whether to participate in the plan or begin participating in Harrison's new retirement program. Employees becoming eligible on and after those dates automatically participate in the new program.

Union	Date
Non-bargained employees	March 1, 2005
SEIU – Dietary	July 1, 2005
SEIU – Service	July 1, 2005
UFCW – 21	July 1, 2005
IUOE – Local 286	November 1, 2005
USNU Union – Local UFCW 141 Registered Nurses	January 1, 2006

▪ Employee contributions	2% of pay. No longer required as of December 31, 2010.
▪ Vesting service	Years in which completed 1,000 hours of service.
▪ Credited service	Years in which mandatory contributions were made to the plan and completed 1,000 hours. Credited service accrual stopped for all participants as of December 31, 2010.
▪ Pensionable earnings	Employee's regular salary, wages, and contractual bonuses. No earnings are considered after December 31, 2010.

Schedule SB, Part V — Summary of Plan Provisions

Normal retirement	
▪ Eligibility	Age 65
▪ Benefit	<p>For each year participant has contributed to the plan, he or she will receive 2% of the highest final average earnings over five consecutive years.</p> <p>Effective December 31, 2010, the plan was amended to cease benefit accruals for all participants.</p>
Early retirement	
▪ Eligibility	Age 55 and 10 years of service
▪ Benefit	Benefit accrued to termination date is reduced by 5/12 of 1% for each month by which retirement precedes age 65
Late retirement	
▪ Eligibility	Retirement after age 65
▪ Benefit	<p>The benefits payable are calculated the same as for normal retirement, taking into account earnings and service to the late retirement date.</p> <p>Effective December 31, 2010, the plan was amended to cease benefit accruals for all participants.</p> <p>The benefit will not be less than the benefit which would have been payable had the participant retired on his Normal Retirement Date, actuarially increased for late retirement.</p>
Deferred vested	
▪ Eligibility	5 years of vesting service
▪ Benefit	<p>The participant's vested accrued benefit will be payable at age 65 or earlier, as described under early retirement benefit above. A participant's accrued benefit attributable to mandatory participant contributions is 100% vested at all times.</p>
Pre-retirement death	
▪ Eligibility	5 years of vesting service
▪ Benefit prior to early retirement	<p>If a married participant dies prior to becoming eligible for early retirement, the benefit will begin on the date the participant would have been eligible for early retirement.</p> <p>Upon the death of an unmarried participant, the accumulated participant contribution balance is refunded.</p>
▪ Benefit after early but before normal retirement	<p>The spouse of a married participant who dies after becoming vested but prior to retirement will receive an annuity equal to half of what the employee would have received had he or she retired on the date of death or, if later, the earliest retirement date under the plan and elected a joint annuity option with 50% continuing to the surviving spouse.</p> <p>Upon the death of an unmarried participant, the accumulated participant contribution balance is refunded.</p>

Schedule SB, Part V — Summary of Plan Provisions**Post-retirement death**

If a participant chooses to leave their contributions in the Plan when they commence receiving benefits, the unused portion (if any) of this contribution balance is payable to the estate should the participant die after commencement. If the participant is married and elected a Joint & Survivor annuity, the unused portion (if any) of the contribution balance shall be payable to the estate should the participant and spouse die after commencement.

Form of benefits

- | | |
|--|---|
| <ul style="list-style-type: none"> ▪ Automatic form for unmarried participants ▪ Automatic form for married participants ▪ Optional forms ▪ Optional form conversion factors | <p>Single Life Annuity. Participants may elect to receive a mandatory contribution refund at any time after termination.</p> <p>50% Joint and Survivor Annuity. Participants may elect to receive a mandatory contribution refund at any time after termination.</p> <p>Optional forms are 66 2/3%, 75%, and 100% Joint and Survivor Annuities</p> <p>Actuarial equivalence for annuity options is determined based on 7% interest and the 1994 Group Annuity Reserving Table projected to 2002, blended 50% male and 50% female.</p> |
|--|---|

Miscellaneous

- | | |
|--|--|
| <ul style="list-style-type: none"> ▪ Maximum benefits | <p>Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2012, the limit is \$200,000.</p> |
|--|--|

Plan provision changes since prior valuation

- Maximum benefits were updated from 2011 to 2012.

***RETIREMENT PLAN FOR EMPLOYEES OF
HARRISON MEMORIAL HOSPITAL***

Financial Statements

For the Years Ended April 30, 2013 and 2012

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Independent Auditors' Report***Board of Directors' Audit and Corporate Responsibility Committee
Retirement Plan for Employees of Harrison Memorial Hospital
Bremerton, Washington******REPORT ON THE FINANCIAL STATEMENTS***

We were engaged to audit the accompanying financial statements of the Retirement Plan for Employees of Harrison Memorial Hospital (the Plan), which comprise the statements of net assets available for benefits as of April 30, 2013 and 2012, 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

Plan 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 conducting the audit 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 2520.103-8 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 5, which was certified by Wells Fargo Bank, N.A., the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the years ended April 30, 2013 and 2012, that the information provided to the plan administrator by the custodian is complete and accurate.

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.

CLARK NUBER

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplementary information, as listed in the accompanying table of contents, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. The supplementary information is the responsibility of management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplementary information.

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 supplementary information, other than that derived from the information certified by the custodian, 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.

Clark Nuber PS

Certified Public Accountants
February 11, 2014

Certified Public
Accountants
and Consultants

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Statements of Net Assets Available for Benefits **April 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
Assets:		
Investments, at fair value-		
Registered investment companies	\$ 86,703,012	\$ 80,585,812
Common stock	11,603,201	13,179,149
Real estate funds	8,860,292	1,963,016
Money market fund	<u>799,908</u>	<u>1,197,741</u>
Total investments	107,966,413	96,925,718
Employer contributions receivable	<u> </u>	<u>3,300,000</u>
Total Assets	107,966,413	100,225,718
Net pending trades	<u>312,873</u>	<u>94,134</u>
Net Assets Available for Benefits	<u>\$ 108,279,286</u>	<u>\$ 100,319,852</u>

See accompanying notes.

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Statements of Changes in Net Assets Available for Benefits For the Years Ended April 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Contributions and Investment Income (Loss):		
Employer contributions	\$ -	\$ 3,300,000
Investment income (loss)-		
Net change in fair value of investments:		
Registered investment companies	7,715,231	(2,655,127)
Common stock	1,788,453	(1,512,869)
Real estate	650,457	206,441
Interest income and other	32,224	235,978
Dividends	<u>2,028,316</u>	<u>1,448,259</u>
Net investment income (loss)	<u>12,214,681</u>	<u>(2,277,318)</u>
Total Contributions and Investment Income	12,214,681	1,022,682
Deductions from Net Assets:		
Benefit payments	4,124,425	3,491,918
Investment management fees	<u>130,822</u>	<u>9,836</u>
Total Deductions from Net Assets	<u>4,255,247</u>	<u>3,501,754</u>
Net Increase (Decrease) in Net Assets Available for Benefits	7,959,434	(2,479,072)
Net Assets Available for Benefits:		
Beginning of year	<u>100,319,852</u>	<u>102,798,924</u>
End of Year	<u>\$ 108,279,286</u>	<u>\$ 100,319,852</u>

See accompanying notes.

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Notes to Financial Statements

For the Years Ended April 30, 2013 and 2012

Note 1 - Plan Description

The following description of the Retirement Plan for Employees of Harrison Memorial Hospital (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions. The Plan is subject to the provisions of the Employee Retirement Income Securities Act of 1974 (ERISA), as amended.

General - The Plan is a defined benefit pension plan covering eligible employees of Harrison Medical Center (the Medical Center).

Effective March 1, 2005, the Plan was amended to no longer accept new entrants into the Plan effective on the transition date applicable to each group of employees. The transition period for closing the Plan to new entrants began on March 1, 2005. The final transition date was January 1, 2006, thereby effectively closing the Plan to new entrants at that time.

Contributions - Effective January 1, 2011, the Plan was amended to no longer require or permit employee contributions to the Plan. Prior to January 1, 2011, the Plan required all active participants to contribute 2% of his or her eligible earnings. Mandatory contributions are credited with interest based on 120% of the Federal mid-term rate in effect as of the first day of each plan year, but in no event less than 5%. Prior to May 1, 1993, participants could elect to make voluntary contributions to the Plan up to 10% of their earnings. The mandatory and voluntary contributions are maintained in separate accounts and are credited with interest each year. Voluntary contributions are credited with the interest rate used by the Pension Benefit Guaranty Corporation (PBGC) to value immediate annuities for single employer plans terminating on the first day of the plan year. For the plan years ended April 30, 2013 and 2012, interest credited on mandatory contributions was 5.00% in both years and interest credited on voluntary contributions was 1.50% for the year ended April 30, 2013 and 2.50% for the year ended April 30, 2012. Cumulative mandatory and voluntary employee contributions including interest as of April 30, 2013 and 2012 were \$12,398,941 and \$13,268,432, respectively.

Pension Benefits - Participants are eligible to begin receiving normal retirement benefits upon attaining the age of 65. The Plan also permits early retirement if the participant reaches age 55 and has completed ten years of service. The participant's monthly accrued benefit payable at his or her normal retirement date shall be equal to 2% of the participant's final average monthly earnings multiplied by years of plan participation (and fractions thereof), and then adjusted for form of payment. The participant is also entitled to his or her voluntary contributions and accrued earnings thereon. Participants may elect a combination of annuity payments or lump-sum distributions.

Retirement benefits for participants electing early retirement will be reduced as defined in the plan document.

Effective December 31, 2010, the Plan was amended to exclude all participant earnings and hours of service after December 31, 2010, for the purposes of determining the participant's final average monthly earnings and years of plan participation.

Vesting - Participants are 100% vested in their contributions to the Plan. Benefits are 0% vested until reaching five years of service, at which time they become 100% vested.

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Notes to Financial Statements

For the Years Ended April 30, 2013 and 2012

Note 1 - Continued

Distributions - If an active participant dies after completing five years of service, a contingent annuitant benefit is paid to the participant's beneficiary. If a participant dies who does not qualify for such a benefit, a death benefit equal to the value of the participant's required contributions balance at the date of death is to be paid to the participant's beneficiary. Active employees who become totally disabled receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they became disabled. At termination, a participant may elect to receive a lump-sum amount equal to the value of his or her vested account balance.

Funding Policy - The Medical Center's funding policy is to make contributions to the Plan that meet or exceed the minimum funding standards of ERISA and the Internal Revenue Code (IRC). The Medical Center's contributions to the Plan are based on actuarial determination. There were no contributions made for the year ended April 30, 2013 (2012 - \$3,300,000). The Plan met the minimum funding requirements of ERISA in both years.

Note 2 - Summary of Accounting Policies

Basis of Accounting - The accompanying financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Use of Estimates - The preparation of financial statements in conformity with U.S. GAAP 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 at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition - The Plan's 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 3 for discussion of fair value measurements.

Purchases and sales 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 or depreciation in the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits - Benefit payments to participants are recorded when paid.

Plan Administration and Investment Management Fees - The Plan is administered by a plan committee. Administrative expenses are paid either by the Medical Center or out of plan assets, at the discretion of the Medical Center. The Plan paid \$131,308 and \$9,836 in investment management and administration fees for the years ended April 30, 2013 and 2012, respectively.

Subsequent Events - The Plan's management has evaluated subsequent events through February 11, 2014, the date on which the Plan's financial statements were available to be issued.

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Notes to Financial Statements

For the Years Ended April 30, 2013 and 2012

Note 3 - Fair Value Measurements

U.S. GAAP provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

The three levels of the fair value hierarchy are described as follows:

Level 1 - Unadjusted quoted prices available in active markets for identical assets or liabilities;

Level 2 - Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; and

Level 3 - Unobservable inputs that are significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at April 30, 2013 and 2012.

Registered Investment Companies - Valued at the daily closing price as reported by the fund. Registered Investment Company funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds held by the Plan are deemed to be actively traded.

Common Stock - Valued at the closing price reported on the active market in which the individual securities are traded.

Real Estate Funds - Valued at the NAV of units in the partnership. The NAV, as determined through an independent valuation process, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

Money Market Fund - Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchased and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Notes to Financial Statements

For the Years Ended April 30, 2013 and 2012

Note 3 - Continued

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of April 30:

	<i>Fair Value Measurements as of April 30, 2013</i>			
	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
Registered investment companies-				
Intermediate term-bond	\$ 27,172,427	\$ -	\$ -	\$ 27,172,427
Large growth	18,732,029			18,732,029
Mid-cap blend	17,005,786			17,005,786
International	10,323,973	9,778,824		20,102,797
Real estate	3,689,973			3,689,973
Total registered investment companies	76,924,188	9,778,824		86,703,012
Common stock-				
Industrials	1,636,487			1,636,487
Energy	2,215,130			2,215,130
Healthcare	1,319,570			1,319,570
Consumer discretionary	1,949,105			1,949,105
Information technology	1,365,705			1,365,705
Financial	1,717,856			1,717,856
Consumer staples	559,752			559,752
Materials	839,596			839,596
Total common stock	11,603,201			11,603,201
Real estate funds			8,860,292	8,860,292
Money market fund		799,908		799,908
Total Investments	\$ 88,527,389	\$ 10,578,732	\$ 8,860,292	\$ 107,966,413

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Notes to Financial Statements

For the Years Ended April 30, 2013 and 2012

Note 3 - Continued

	<i>Fair Value Measurements as of April 30, 2012</i>			
	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
Registered investment companies-				
Intermediate term-bond	\$ 28,426,631	\$ -	\$ -	\$ 28,426,631
Mid-cap blend	17,652,938			17,652,938
International	9,294,695	7,688,662		16,983,357
Large growth	14,595,307			14,595,307
Real estate	2,927,579			2,927,579
Total registered investment companies	72,897,150	7,688,662		80,585,812
Common stock-				
Industrials	2,322,811			2,322,811
Energy	2,086,109			2,086,109
Healthcare	1,945,076			1,945,076
Consumer discretionary	1,197,207			1,197,207
Information technology	1,683,538			1,683,538
Financial	2,017,506			2,017,506
Consumer staples	1,122,698			1,122,698
Materials	804,204			804,204
Total common stock	13,179,149			13,179,149
Real estate funds			1,963,016	1,963,016
Money market fund		1,197,741		1,197,741
Total Investments	\$ 86,076,299	\$ 8,886,403	\$ 1,963,016	\$ 96,925,718

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Notes to Financial Statements

For the Years Ended April 30, 2013 and 2012

Note 3 - Continued

A reconciliation of the beginning and ending balances for fair value measurements made using significant unobservable inputs (Level 3) is as follows for the years ended April 30, 2013 and 2012:

	<i>Lion Value Fund</i>	<i>Cornerstone Patriot Fund LP</i>	<i>Total</i>
Balance as of May 1, 2012	\$ 1,963,016	\$ -	\$ 1,963,016
Unrealized gains	342,380	306,728	649,108
Realized gains		1,348	1,348
Purchases		6,300,000	6,300,000
Sales		(53,180)	(53,180)
Balance as of April 30, 2013	<u>\$ 2,305,396</u>	<u>\$ 6,554,896</u>	<u>\$ 8,860,292</u>

The following sets forth additional disclosures of the Plan's investments, whose fair value is estimated using NAV per share (or its equivalent), as of April 30, 2013 and 2012:

	<i>2013 Fair Value</i>	<i>2012 Fair Value</i>	<i>Redemption Frequency</i>	<i>Redemption Notice Period</i>
Aberdeen Eafe Plus Fund (a)	\$ 9,778,824	\$ 7,688,662	Monthly	30 days
Lion Value Fund (b)	2,305,396	1,963,016	Quarterly	90 days
Cornerstone Patriot Fund LP (b)	6,554,896	-	Quarterly	30 days
Wells Fargo Short Term Investment Fund (c)	799,908	1,197,741	Daily	None

- (a) The primary investment objective of the Aberdeen Eafe Plus Fund is to achieve total return in excess of the Morgan Stanley Capital International Inc. All Country World ex USA Index through investing in a diversified portfolio of international equities.
- (b) The Lion Value Fund and the Cornerstone Patriot Fund invest primarily in United States real estate. The Plan's ability to redeem these investments is subject to certain restrictions and cash availability. The funds' investment normally provides for a quarterly distribution subject to written notification of redemption request 30 to 90 days prior to the last business day of the quarter.
- (c) The Wells Fargo Short Term Investment Fund is a collective investment fund managed by Wells Fargo Bank, N.A. (Wells Fargo), as advised by Wells Capital Management. The Fund seeks to provide investors with a competitive rate of return and a high level of stability of principal and liquidity. The Fund seeks to maintain a constant unit value of \$1.00. There is no assurance that the Fund will achieve its objective. The Fund will pursue its investment objective through active management of a diversified portfolio of money market instruments with an overall dollar-weighted average maturity of 60 days or less.

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Notes to Financial Statements

For the Years Ended April 30, 2013 and 2012

Note 4 - Investments

The following presents the fair value of investments at April 30 that represent 5% or more of the Plan's net assets available for benefits:

	<u>2013</u>	<u>2012</u>
Vanguard Extended Market Index Fund	\$ 17,005,786	\$ 17,652,938
PIMCO Total Return Fund Institutional Shares	13,635,335	14,213,605
Western Asset Core Plus Bond Portfolio	13,537,092	14,213,026
Rainier Large Cap Core Equity Portfolio	12,028,322	14,595,307
Vanguard Total International Stock	10,323,973	9,294,695
Aberdeen Eafe Plus Fund	9,778,824	7,688,662
Cornerstone Patriot Fund LP	6,554,896	*
Vanguard Institutional Index Fund	6,703,707	*

* Does not represent 5% or more of the Plan's net assets for the respective plan year.

Note 5 - Information Prepared and Certified by the Asset Custodian

The Medical Center has elected the method of compliance permitted by Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Under this provision of ERISA, certain information certified by a bank need not be subjected to independent audits. The Plan's management has obtained certifications from the asset custodian, Wells Fargo, that the following information provided by the asset custodian and included in the Plan's financial statements and supplementary information is complete and accurate:

- Fair value of investments as of April 30, 2013 and 2012;
- Investment income earned or losses incurred for the years ended April 30, 2013 and 2012; and
- Investment transactions for the years ended April 30, 2013 and 2012.

Note 6 - Actuarial Valuation

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' compensation during their last five years of credited service. The accumulated plan benefits for active employees are based on their average compensation during the five years ending December 31, 2010. Benefits payable under all circumstances are included, to the extent they are deemed attributable to employee service rendered through December 31, 2010. Benefits to be provided via annuity contracts excluded from plan assets are excluded from accumulated plan benefits.

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Notes to Financial Statements

For the Years Ended April 30, 2013 and 2012

Note 6 - Continued

The actuarial present values of accumulated plan benefits as of April 30, 2013 and 2012, were determined by an independent actuary and are those amounts which result from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

Significant actuarial assumptions for the years ended April 30, 2013 and 2012, are as follows:

<i>2013</i>	
Assumed Earnings Rate:	6.83% per year compounded annually
Mortality Basis:	Sex distinct rates for non-annuitants based on RP2000 "Employees" table without collar or amount adjustments projected to 2028 using Scale AA and for annuitants based on RP2000 "Healthy Annuitants" table without collar or amount adjustments projected to 2020 using Scale AA.
Salary Increases:	Not applicable as plan accruals were frozen as of December 31, 2010.
Interest Rates to Convert	Employee contributions are converted to annuities using 0.97% for Contribution Balance:payments during the first 5 years, 3.82% for payments during the next 15 years and 5.11% for payments after 20 years.
Retirement Age:	Weighted average retirement age is 65.
Withdrawal:	Termination Rate Table SOA3TSS.

<i>2012</i>	
Assumed Earnings Rate:	7.13% per year compounded annually
Mortality Basis:	Static annuitant and non-annuitant tables based on RP-2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA.
Salary Increases:	Not applicable as plan accruals were frozen as of December 31, 2010.
Interest Rates to Convert	Segmented interest rates of 1.57% for payments made during the first 5 Contribution Balance:years, 4.36% for payments during the next 15 years and 5.18% for payments made after 20 years.
Retirement Age:	Weighted average retirement age is 65.
Withdrawal:	Termination Rate Table SOA3TSS.

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Notes to Financial Statements

For the Years Ended April 30, 2013 and 2012

Note 6 - Continued

The actuarial assumptions are based on the Plan continuing. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. Changes in actuarial assumptions are made periodically to better anticipate future plan experience and are due to changes in market conditions and management's expectations.

The following changes in assumptions and methods were made as a part of the current year valuation, 1) the mortality table was updated to include one additional year of projected mortality improvements, 2) the mortality used for contribution balance conversion was updated to include one additional year of projected mortality improvements, 3) the contribution balance conversion rates were updated to March 2013 non-average segment rates, and 4) the discount rate changed from 7.13% last year to 6.83% this year.

The actuarial present values of vested and nonvested accumulated plan benefits at April 30 are as follows:

	<u>2013</u>	<u>2012</u>
Actuarial present value of accumulated benefits-		
Vested:		
Participants currently receiving payments	\$ 39,305,338	\$ 33,136,713
Other participants	<u>59,844,113</u>	<u>59,657,133</u>
Total vested benefits	99,149,451	92,793,846
Nonvested:		
Other benefits attributable to service rendered	<u>302,190</u>	<u>421,739</u>
Total Accumulated Benefits	<u>\$ 99,451,641</u>	<u>\$ 93,215,585</u>

The changes in the actuarial present value of accumulated plan benefits for the plan years ended April 30, 2013 and 2012, are as follows:

	<u>2013</u>	<u>2012</u>
Actuarial present value of accumulated benefits at beginning of plan year	\$ 93,215,585	\$ 86,960,908
Increase (decrease) attributable to-		
Benefits accumulated and (gains) losses	272,137	441,866
Increase for interest due to decrease in discount period	6,499,235	6,288,863
Benefits paid	(4,124,425)	(3,491,918)
Change in actuarial assumptions	<u>3,589,109</u>	<u>3,015,866</u>
Actuarial Present Value of Accumulated Benefits at End of Plan Year	<u>\$ 99,451,641</u>	<u>\$ 93,215,585</u>

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Notes to Financial Statements

For the Years Ended April 30, 2013 and 2012

Note 7 - Plan Termination

Although it has not expressed any intention to do so, the Medical Center has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested.

In the event of termination of the Plan, 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:

- Annuity benefits that 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 an 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.
- Other vested benefits insured by the PBGC, a U.S. government agency, up to the applicable limitations (discussed below).
- All other vested benefits.
- All nonvested benefits.

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 those benefits and may also depend on the level of benefits guaranteed by the PBGC. 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 survivors' 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.

The Plan provides that following a plan termination (as defined), the assets of the Plan shall be applied in accordance with the provisions of the plan agreement to satisfy all liabilities to participants and beneficiaries, and the Medical Center shall be entitled to any balance of plan assets remaining.

Note 8 - Party-In-Interest Transactions

The Plan invests in a short term money market fund managed by Wells Fargo. Wells Fargo is the asset custodian of the Plan; therefore, these transactions and fees paid to Wells Fargo qualify as party-in-interest transactions.

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Notes to Financial Statements

For the Years Ended April 30, 2013 and 2012

Note 9 - Tax Status

The Plan obtained its latest determination letter on February 7, 2012, in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The Medical Center believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan is subject to audits by the IRS for certain tax periods based on applicable laws and regulations; however, there are currently no audits for any tax periods in progress.

Note 10 - Risks and Uncertainties

The Plan's investments include various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risk. 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 statements of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

SUPPLEMENTARY INFORMATION

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Attachment to Form 5500, Schedule H, Item 4(i) Schedule of Assets Held as of April 30, 2013

Employer: Harrison Medical Center
EIN: 91-0565546
Plan No.: 002

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Vanguard Extended Market Index Fund	Registered Investment Company	\$11,820,679	\$17,005,786
	PIMCO Total Return Fund Institutional Shares	Registered Investment Company	13,272,685	13,635,335.0
	Western Asset Core Plus Bond Portfolio	Registered Investment Company	12,066,079	13,537,092
	Rainier Large Cap Core Equity Portfolio	Registered Investment Company	9,584,700	12,028,322
	Vanguard Total International Stock	Registered Investment Company	9,537,147	10,323,973
	Aberdeen Eafe Plus Fund	Registered Investment Company	8,183,949	9,778,824
	Vanguard Institutional Index Fund	Registered Investment Company	6,205,571	6,703,707
	Northern Global Real Estate Index	Registered Investment Company	2,949,520	3,689,973
	Dow Chemical Co	Common Stock	458,692	474,740
	Google Inc. CL A	Common Stock	396,752	453,514
	Ford Motor Company	Common Stock	371,541	442,970
	Occidental Pete Corporation	Common Stock	379,049	383,818
	Mosaic Co	Common Stock	365,307	364,856
	Devon Energy Corporation	Common Stock	423,214	352,384
	Royal Dutch Shell PLC	Common Stock	333,627	334,992
	Abbott Labs	Common Stock	281,881	322,422
	Regions Finl Corp New Com	Common Stock	258,106	319,224
	Capital One Financial Corporation	Common Stock	308,828	317,790
	Flextronics International	Common Stock	304,714	315,894
	Express Scripts Holding Company	Common Stock	307,779	308,724
	Stanley Black & Decker, Inc.	Common Stock	301,012	306,721
	National Oilwell Varco Inc. Company	Common Stock	314,908	306,534
	Vodafone Group PLC	Common Stock	275,725	305,900
	Halliburton Co.	Common Stock	232,801	303,667
	Darden Restaurants Inc.	Common Stock	269,759	302,354
	Prudential Finl Inc	Common Stock	260,053	302,100
	Target Corporation	Common Stock	215,312	300,586
	Symantec Corporation	Common Stock	209,815	298,890
	Honeywell International	Common Stock	145,565	297,102
	Norfolk Southern Corporation	Common Stock	197,663	295,744
	Procter & Gamble Co	Common Stock	232,781	294,011
	Carnival Corporation	Common Stock	274,804	290,574
	MetLife Inc.	Common Stock	259,218	288,526
	Eaton Corp	Common Stock	242,918	287,399
	KBR Inc.	Common Stock	221,782	285,760
	Aetna, Inc.	Common Stock	176,057	272,266
	Superior Energy Services Inc	Common Stock	257,952	267,623
	Valero Energy Corporation	Common Stock	191,856	266,112
	CVS/Caremark Corporation	Common Stock	142,694	265,742
	Union Pacific Corp.	Common Stock	97,489	250,052
	Willis Group Holdings LTD	Common Stock	169,739	249,984
	Ace Limited	Common Stock	136,447	240,232
	Baxter International Inc.	Common Stock	187,462	237,558
	ON Semiconductor Corp.	Common Stock	220,764	235,014
	Rockwell Automation Inc.	Common Stock	180,219	220,428
	Merck & Co Inc New	Common Stock	182,503	178,600
	Microsoft Corporation	Common Stock	54,298	62,394
	Cornerstone Patriot Fund LP	Real Estate Fund	6,248,168	6,554,896
	Lion Value Fund	Real Estate Fund	2,500,000	2,305,396
*	Wells Fargo Short Term Investment Fund	Money Market Fund	799,875	799,908
Total			\$ 93,009,459	\$ 107,966,413

* Party-in-interest as defined by section 3(14) of ERISA.

See independent auditors' report.

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Attachment to Form 5500, Schedule H, Item 4(j)

Schedule of Reportable Transactions for the Year Ended April 30, 2013

Employer: Harrison Medical Center

EIN: 91-0565546

Plan No.: 002

(a) Identity of Party Involved	(b) Description of Asset	Number of Transactions	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
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Category (i) - Single Transactions by Issue

* Wells Fargo Short Term Investment Fund	Money Market	1	\$ -	\$ 6,300,000	\$ 6,300,000	\$ 6,300,000	\$ -
* Wells Fargo Short Term Investment Fund	Money Market	1	6,300,000		6,300,000	6,300,000	
Cornerstone Patriot Fund LP	Real estate fund	1	6,300,000		6,300,000	6,300,000	

Category (iii) - Series by Issue

Cornerstone Patriot Fund LP	Real estate fund	1	6,300,000		6,300,000	6,300,000	
Cornerstone Patriot Fund LP	Real estate fund	3		53,180		51,832	1,348
* Wells Fargo Short Term Investment Fund	Money Market	152	29,481,893		29,481,893	29,481,893	
* Wells Fargo Short Term Investment Fund	Money Market	139		29,879,721	29,879,721	29,879,721	
Vanguard Institutional Index Fund	Registered Investment Company	2	6,205,571		6,205,571	6,205,571	

Category (iv) - Single by Broker

Cornerstone Patriot Fund LP	Real estate fund	1	6,300,000		6,300,000	6,300,000	
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Category (iv) - Series by Broker

* Cornerstone Patriot Fund LP	Real estate fund	1	6,300,000		6,300,000	6,300,000	
* Cornerstone Patriot Fund LP	Real estate fund	3		53,180	51,832	51,832	1,348
Aberdeen Eafe Plus Fund	Registered Investment Company	1	1,000,000		1,000,000	1,000,000	
Aberdeen Eafe Plus Fund	Registered Investment Company	4		47,978	42,536	42,536	5,442

Columns (e) and (f) have not been presented because this information is not applicable.

There were no Category (ii) reportable transactions during the year ended April 30, 2013.

* Party-in-interest as defined by section 3(14) of ERISA.

See independent auditors' report.

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Attachment to Form 5500, Schedule H, Item 4(i) Schedule of Assets Held as of April 30, 2013

Employer: Harrison Medical Center
EIN: 91-0565546
Plan No.: 002

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	Willis Group Holdings LTD	Common Stock	169,739	249,984
	Ace Limited	Common Stock	136,447	240,232
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	Merck & Co Inc New	Common Stock	182,503	178,600
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See independent auditors' report.

RETIREMENT PLAN FOR EMPLOYEES OF HARRISON MEMORIAL HOSPITAL

Attachment to Form 5500, Schedule H, Item 4(j)

Schedule of Reportable Transactions for the Year Ended April 30, 2013

Employer: Harrison Medical Center

EIN: 91-0565546

Plan No.: 002

(a) Identity of Party Involved	(b) Description of Asset	Number of Transactions	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
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Category (i) - Single Transactions by Issue

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* Wells Fargo Short Term Investment Fund	Money Market	1	6,300,000		6,300,000	6,300,000	
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Cornerstone Patriot Fund LP	Real estate fund	1	6,300,000		6,300,000	6,300,000	
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* Wells Fargo Short Term Investment Fund	Money Market	139		29,879,721	29,879,721	29,879,721	
Vanguard Institutional Index Fund	Registered Investment Company	2	6,205,571		6,205,571	6,205,571	

Category (iv) - Single by Broker

Cornerstone Patriot Fund LP	Real estate fund	1	6,300,000		6,300,000	6,300,000	
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Category (iv) - Series by Broker

* Cornerstone Patriot Fund LP	Real estate fund	1	6,300,000		6,300,000	6,300,000	
* Cornerstone Patriot Fund LP	Real estate fund	3		53,180	51,832	51,832	1,348
Aberdeen Eafe Plus Fund	Registered Investment Company	1	1,000,000		1,000,000	1,000,000	
Aberdeen Eafe Plus Fund	Registered Investment Company	4		47,978	42,536	42,536	5,442

Columns (e) and (f) have not been presented because this information is not applicable.
There were no Category (ii) reportable transactions during the year ended April 30, 2013.

* Party-in-interest as defined by section 3(14) of ERISA.

See independent auditors' report.