

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</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 CINCINNATI STAGE EMPLOYEES LOCAL 5 PENSION PLAN	<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;">001</td> </tr> <tr> <td colspan="2">1c Effective date of plan 07/01/1976</td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) 31-0329926</td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number 513-721-1302</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 713900</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 07/01/1976		2b Employer Identification Number (EIN) 31-0329926		2c Sponsor's telephone number 513-721-1302		2d Business code (see instructions) 713900	
1b Three-digit plan number (PN) ▶	001										
1c Effective date of plan 07/01/1976											
2b Employer Identification Number (EIN) 31-0329926											
2c Sponsor's telephone number 513-721-1302											
2d Business code (see instructions) 713900											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) THE TRUSTEES OF THE CINCINNATI STAGE EMPLOYEES LOCAL 5 PENSION PLAN 35 E 7TH STREET SUITE 501 CINCINNATI, OH 45202-2411 35 E 7TH STREET SUITE 501 CINCINNATI, OH 45202-2411											

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.	07/25/2014	THOMAS E DIGNAN JR
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/25/2014	STEPHEN LOFTIN
	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) SOPER, SOPER & WEINEL LLP 35 EAST SEVENTH STREET SUITE 505 CINCINNATI, OH 45202			Preparer's telephone number (optional) 513-241-5417

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address THE TRUSTEES OF THE CINCINNATI STAG 35 EAST 7TH STREET, SUITE 501 CINCINNATI, OH 45202-2411		3b Administrator's EIN 31-0329926
		3c Administrator's telephone number 513-721-1302
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	159
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	96
b Retired or separated participants receiving benefits	6b	18
c Other retired or separated participants entitled to future benefits.....	6c	35
d Subtotal. Add lines 6a , 6b , and 6c	6d	149
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	12
f Total. Add lines 6d and 6e	6f	161
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	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	8
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B		
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 MB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Multiemployer Defined Benefit Plan and Certain Money Purchase 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 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **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>CINCINNATI STAGE EMPLOYEES LOCAL 5 PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE TRUSTEES OF THE CINCINNATI STAGE EMPLOYEES LOCAL 5 PENSION PLAN</u>	D Employer Identification Number (EIN) <u>31-0329926</u>

E Type of plan: (1) ☒ Multiemployer Defined Benefit (2) ☐ Money Purchase (see instructions)	
1a Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>	
b Assets	
(1) Current value of assets	1b(1) <u>6640879</u>
(2) Actuarial value of assets for funding standard account	1b(2) <u>7593372</u>
c (1) Accrued liability for plan using immediate gain methods	1c(1) <u>7291746</u>
(2) Information for plans using spread gain methods:	
(a) Unfunded liability for methods with bases	1c(2)(a)
(b) Accrued liability under entry age normal method	1c(2)(b)
(c) Normal cost under entry age normal method	1c(2)(c)
(3) Accrued liability under unit credit cost method	1c(3) <u>7291746</u>
d Information on current liabilities of the plan:	
(1) Amount excluded from current liability attributable to pre-participation service (see instructions)	1d(1)
(2) "RPA '94" information:	
(a) Current liability	1d(2)(a) <u>12327801</u>
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b) <u>229886</u>
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c)
(3) Expected plan disbursements for the plan year	1d(3) <u>340534</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>05/28/2014</u>
Signature of actuary	Date
<u>JASON C BIRKLE</u>	<u>14-07856</u>
Type or print name of actuary	Most recent enrollment number
<u>CUNI RUST & STRENK</u>	<u>513-891-0270</u>
Firm name	Telephone number (including area code)
<u>4540 COOPER ROAD SUITE 304, CINCINNATI, OH 45242</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 ☐

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	6640879
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	26	3037249
(2) For terminated vested participants	38	1947133
(3) For active participants:		
(a) Non-vested benefits		136426
(b) Vested benefits		7206993
(c) Total active	96	7343419
(4) Total	160	12327801
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	53.87 %

3 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
12/31/2013	313765				
Totals ▶ 3(b)				313765	3(c)

4 Information on plan status:

a Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If code is "N," go to line 5.	4a	N
b Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4b	%
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan?		☐ Yes ☐ No
d If the plan is in critical status, were any adjustable benefits reduced?		☐ Yes ☒ No
e If line d is "Yes," enter the reduction in liability resulting from the reduction in adjustable benefits, measured as of the valuation date	4e	

5 Actuarial cost method used as the basis for this plan year's funding standard account computations (check all that apply):

- a** ☐ Attained age normal
b ☐ Entry age normal
c ☒ Accrued benefit (unit credit)
d ☐ Aggregate
e ☐ Frozen initial liability
f ☐ Individual level premium
g ☐ Individual aggregate
h ☐ Shortfall
i ☐ Reorganization
j ☐ Other (specify):

k If box h is checked, enter period of use of shortfall method	5k	
l Has a change been made in funding method for this plan year?		☐ Yes ☒ No
m If line l is "Yes," was the change made pursuant to Revenue Procedure 2000-40 or other automatic approval?		☐ Yes ☐ No
n If line l is "Yes," and line m is "No," enter the date (MM-DD-YYYY) of the ruling letter (individual or class) approving the change in funding method	5n	

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability	6a	3.78 %
b Rates specified in insurance or annuity contracts	☐ Yes ☒ No ☐ N/A	☐ Yes ☒ No ☐ N/A
c Mortality table code for valuation purposes:		
(1) Males	6c(1)	A
(2) Females	6c(2)	A
d Valuation liability interest rate	6d	7.50 %
e Expense loading	6e	46.6 % ☐ N/A ☒ N/A
f Salary scale	6f	% ☒ N/A
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	6.3 %
h Estimated investment return on current value of assets for year ending on the valuation date	6h	11.5 %

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	-233091	-24564
4	69304	7304
8	334396	27906

8 Miscellaneous information:

a If a waiver of a funding deficiency has been approved for this plan year, enter the date (MM-DD-YYYY) of the ruling letter granting the approval: **8a**

b Is the plan required to provide a Schedule of Active Participant Data? (See the instructions.) If "Yes," attach schedule. ☒ Yes ☐ No

c Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to 2008) or section 431(d) of the Code? ☐ Yes ☐ No

d If line c is "Yes," provide the following additional information:

(1) Was an extension granted automatic approval under section 431(d)(1) of the Code? ☐ Yes ☐ No

(2) If line 8d(1) is "Yes," enter the number of years by which the amortization period was extended: **8d(2)**

(3) Was an extension approved by the Internal Revenue Service under section 412(e) (as in effect prior to 2008) or 431(d)(2) of the Code? ☐ Yes ☐ No

(4) If line 8d(3) is "Yes," enter number of years by which the amortization period was extended (not including the number of years in line (2)): **8d(4)**

(5) If line 8d(3) is "Yes," enter the date of the ruling letter approving the extension: **8d(5)**

(6) If line 8d(3) is "Yes," is the amortization base eligible for amortization using interest rates applicable under section 6621(b) of the Code for years beginning after 2007? ☐ Yes ☐ No

e If box 5h is checked or line 8c is "Yes," enter the difference between the minimum required contribution for the year and the minimum that would have been required without using the shortfall method or extending the amortization base(s): **8e**

9 Funding standard account statement for this plan year:**Charges to funding standard account:**

a Prior year funding deficiency, if any: **9a** 0

b Employer's normal cost for plan year as of valuation date: **9b** 145941

c Amortization charges as of valuation date:

	Outstanding balance	
(1) All bases except funding waivers and certain bases for which the amortization period has been extended	4385314	574854
(2) Funding waivers		
(3) Certain bases for which the amortization period has been extended		

d Interest as applicable on lines 9a, 9b, and 9c: **9d** 54060

e Total charges. Add lines 9a through 9d: **9e** 774855

Credits to funding standard account:

f Prior year credit balance, if any: **9f** 2012206

g Employer contributions. Total from column (b) of line 3: **9g** 313765

h Amortization credits as of valuation date: **9h** 2373108 356744

i Interest as applicable to end of plan year on lines 9f, 9g, and 9h: **9i** 189224

j Full funding limitation (FFL) and credits:

(1) ERISA FFL (accrued liability FFL)	3019690
(2) "RPA '94" override (90% current liability FFL)	3607109
(3) FFL credit	9j(3)

k (1) Waived funding deficiency: **9k(1)**

(2) Other credits: **9k(2)**

l Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2): **9l** 2871939

m Credit balance: If line 9l is greater than line 9e, enter the difference: **9m** 2097084

n Funding deficiency: If line 9e is greater than line 9l, enter the difference: **9n**

9 o Current year's accumulated reconciliation account:

(1) Due to waived funding deficiency accumulated prior to the 2013 plan year	9o(1)	
(2) Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:		
(a) Reconciliation outstanding balance as of valuation date.....	9o(2)(a)	
(b) Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))	9o(2)(b)	
(3) Total as of valuation date	9o(3)	

10 Contribution necessary to avoid an accumulated funding deficiency. (See instructions.)	10	
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11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions.	☒ Yes ☐ No
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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
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning **01/01/2013** and ending **12/31/2013**

A Name of plan CINCINNATI STAGE EMPLOYEES LOCAL 5 PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE TRUSTEES OF THE CINCINNATI STAGE EMPLOYEES LOCAL 5 PENSION PLAN	D Employer Identification Number (EIN) 31-0329926	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

AP INSTITUTIONAL ADVISORS LLC

25 NW RIVERSIDE DRIVE SUITE 202
EVANSVILLE, IN 47708

26-1629027

(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?
27 28 51	NONE	29535	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☒

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

CINCINNATI STAGE EMPLOYEES LOCAL 5

35 E 7TH STREET SUITE 501
CINCINNATI, OH 45202

31-0329926

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	EMPLOYER	26864	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

OLD NATIONAL TRUST CO

900 E 96ST SUITE 500
INDIANAPOLIS, IN 46240

35-1799335

(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?
27 28 51	NONE	16203	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)

CUNI RUST & STRENK

4540 COOPER RD SUITE 304
CINCINNATI, OH 45242

31-1227755

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 11	NONE	14250	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SOPER SOPER & WEINEL, LLP

35 E 7TH STREET SUITE 501
CINCINNATI, OH 45202

31-1222293

(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?
10	NONE	8600	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

US BANK NA

1555 N. RIVERCENTER DR. STE 300
MILWAUKEE, WI 53212

31-0841368

(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?
19	NONE	6460	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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:	
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Explanation:

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d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>CINCINNATI STAGE EMPLOYEES LOCAL 5 PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE TRUSTEES OF THE CINCINNATI STAGE EMPLOYEES LOCAL 5 PENSION PLAN</u>	D Employer Identification Number (EIN) <u>31-0329926</u>	

Part I	Asset and Liability Statement	
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.		
	Assets	(a) Beginning of Year (b) End of Year
a Total noninterest-bearing cash	1a	32 30
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions.....	1b(1)	50649 52800
(2) Participant contributions.....	1b(2)	
(3) Other.....	1b(3)	7965 10619
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	514410 292589
(2) U.S. Government securities	1c(2)	377611 420404
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	359419 497099
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	1628 1544
(B) Common.....	1c(4)(B)	3567814 4730435
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property).....	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans.....	1c(8)	
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities.....	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1771119 1964001
(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	6650647	7969521

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	9768	10871
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	9768	10871

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	6640879	7958650
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	313765	
(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)		313765

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	11	
(B) U.S. Government securities	2b(1)(B)	5718	
(C) Corporate debt instruments	2b(1)(C)	14324	
(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)		20053
(2) Dividends: (A) Preferred stock	2b(2)(A)	120	
(B) Common stock	2b(2)(B)	62603	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	53581	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		116304
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	2630753	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2212632	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		418121
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	835793	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		835793

		(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		805
d Total income. Add all income amounts in column (b) and enter total.....	2d		1704841

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	272801	
(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)		272801
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)	20068	
(2) Contract administrator fees.....	2i(2)	7550	
(3) Investment advisory and management fees.....	2i(3)	45738	
(4) Other.....	2i(4)	40913	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		114269
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		387070

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1317771
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: **SOPER SOPER AND WEINEL, LLP**

(2) EIN: **31-1222293**

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

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

Part IV Compliance Questions

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

During the plan year:

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

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c		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	
4d		X	
e Was this plan covered by a fidelity bond?	X		750000
4e	X		750000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	
4n		X	

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)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☐ No ☐ Not determined

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 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning **01/01/2013** and ending **12/31/2013**

A Name of plan CINCINNATI STAGE EMPLOYEES LOCAL 5 PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE TRUSTEES OF THE CINCINNATI STAGE EMPLOYEES LOCAL 5 PENSION PLAN	D Employer Identification Number (EIN) 31-0329926

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
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 0

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

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

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 CINCINNATI ARTS ASSOCIATION

b EIN 31-1310265

c Dollar amount contributed by employer 120021

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 08 Day 31 Year 2016

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) 0.00

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☒ Other (specify): 6% OF COMPENSATION

a Name of contributing employer CINCINNATI STAGE EMPLOYEES LOCAL 5

b EIN 31-0329926

c Dollar amount contributed by employer 74175

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 09 Day 30 Year 2014

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) 0.00

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☒ Other (specify): 6% OF COMPENSATION

a Name of contributing employer LIVE NATION NEDCO, INC

b EIN 31-0537080

c Dollar amount contributed by employer 39119

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 10 Day 31 Year 2014

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) 0.00

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☒ Other (specify): 6% OF COMPENSATION

a Name of contributing employer ARENA MANAGEMENT HOLDINGS LLC

b EIN 38-3609030

c Dollar amount contributed by employer 33316

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 07 Day 31 Year 2018

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) 0.00

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☒ Other (specify): 7% OF COMPENSATION

a Name of contributing employer CINCINANTI PLAYHOUSE IN THE PARK

b EIN 31-0624790

c Dollar amount contributed by employer 24342

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 06 Day 30 Year 2014

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) 0.00

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☒ Other (specify): 5% OF COMPENSATION

a Name of contributing employer CINCINNATI SYMPHONY ORCHESTRA

b EIN 31-0537080

c Dollar amount contributed by employer 18250

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 04 Day 07 Year 2016

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) 0.00

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☒ Other (specify): 5% OF WAGES FOR EXTRAS 3%

- 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: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

SOPER, SOPER & WEINEL LLP

CERTIFIED PUBLIC ACCOUNTANTS

35 EAST SEVENTH STREET, SUITE 505
CINCINNATI, OHIO 45202

Tel. (513) 241-5417

Fax (513) 241-6183

INDEPENDENT AUDITOR'S REPORT

Cincinnati Stage Employees
Local No. 5 Pension Plan
Cincinnati, Ohio

We have audited the accompanying financial statements of Cincinnati Stage Employees Local No. 5 Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

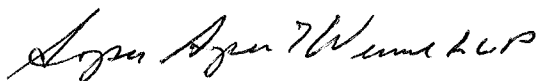
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of Cincinnati Stage Employees Local No. 5 Pension Plan as of December 31, 2013, and 2012, and the changes in its financial status for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules A, B and C, together referred to as "supplemental information," are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Soper, Soper & Weinell LLP

Cincinnati, Ohio
July 23, 2014

Schedule MB, line 6 – Summary of Plan Provisions

Plan Name: Cincinnati Stage Employees Local No. 5 Pension Plan

EIN: 31-0329926

PN: 001

1. Effective Date: January 1, 1976.
2. Plan Year: January 1st through December 31st.
3. Covered Employees: All employees covered by the Local 5 Collective Bargaining Agreement.
4. Eligibility: January 1st or July 1st coincident with or following age 18 and the completion of 1,000 Hours of Service during the first 12 months after date of hire.
5. Vesting Service: 1 Year of Service for each Plan Year during which 1,000 Hours of Service are earned.
6. Benefit Service: 1 Year of Service for each Plan Year during which \$30,000 is earned. Proportional service is earned for earnings less than \$30,000, with no service earned for earnings less than \$15,000.
7. Normal Retirement:
 - a. Eligibility Age 65 and 5th anniversary of Plan participation.
 - b. Monthly Benefit \$43.00 per Year of Benefit Service prior to March 1, 2009 and \$20.00 per Year of Benefit Service after March 1, 2009.

Schedule MB, line 6 – Summary of Plan Provisions

Plan Name: Cincinnati Stage Employees Local No. 5 Pension Plan

EIN: 31-0329926

PN: 001

8. Early Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Age 55 and 10 Years of Vesting Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement with monthly benefit reduced $\frac{5}{12}$ of 1% for each month that Early Retirement precedes age 62. |

9. Vested Retirement:

- | | |
|--------------------|--|
| a. Eligibility | 5 Years of Vesting Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement. Participants may elect to receive monthly benefit calculated as for Early Retirement. |

10. Disability Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Total and Permanent Disability and 10 Years of Vesting Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement payable immediately with no reduction for early commencement. |

11. Trade Disability Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Trade Disability and age 60 and 10 Years of Vesting Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement payable immediately with no reduction for early commencement. |

Schedule MB, line 6 – Summary of Plan Provisions.

Plan Name: Cincinnati Stage Employees Local No. 5 Pension Plan

EIN: 31-0329926

PN: 001

12. Pre-Retirement Death:

- a. Eligibility 5 Years of Vesting Service.
- b. Monthly Benefit Calculated as for Normal or Early Retirement reflecting a 100% Joint & Survivor Annuity payment form with death immediately after retirement.

13. Payment Forms:

- a. Normal Life Annuity for single participants and an Actuarially Equivalent 100% Joint & Survivor Annuity (QJSA) for married participants.
- b. Optional Actuarially Equivalent 50% or 75% Joint & Survivor Annuity (QOSA).

14. Actuarial Equivalency:

UP 1984 Mortality Table at 6.00%.

15. Changes Since Last Year:

None.

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

U S GOVERNMENT ISSUES

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
U S Treasury Nt 1.000% 1/15/14	30,000.000	\$ 30,183	\$ 30,009
U S treasury Nt 0.750% 6/15/14	140,000.000	140,719	140,405
F N M A Deb 0.875% 8/28/14	40,000.000	40,407	40,188
U S Treasury Nt 2.125% 11/30/14	85,000.000	89,045	86,507
F N M A M T N 0.750% 12/19/14	30,000.000	30,217	30,162
F N M A Deb 0.375% 12/21/15	40,000.000	40,038	39,939
F H L M C 0.875% 10/14/16	40,000.000	40,305	40,138
U S Treasury Nt 2.000% 2/15/23	5,000.000	4,712	4,638
F H L M C Gd A87714 4.000% 8/01/39	4,257.480	4,424	4,376
F N M A #Ae6083 4.000% 10/01/40	3,925.000	<u>4,086</u>	<u>4,042</u>
TOTAL		<u><u>424,136</u></u>	<u><u>420,404</u></u>

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

CORPORATE ISSUES

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Morgan Stanley 4.750% 4/01/14	10,000.000	\$ 9,032	\$ 10,080
Metlife Inc 5.000% 6/15/15	5,000.000	4,365	5,307
General Elec Cap Mtn 5.000% 1/08/16	10,000.000	10,015	10,807
Wyeth 5.450% 4/01/17	5,000.000	5,031	5,615
Bunge Limited Fin Co 3.200% 6/15/17	10,000.000	9,960	10,285
Sherwin Williams Co 1.350% 12/15/17	15,000.000	14,980	14,606
Cabot Corp 2.550% 1/15/18	10,000.000	9,987	9,986
Amer Intl Group Mtn 5.850%	15,000.000	17,518	17,206
Wells Fargo Company 1.500% 1/16/18	10,000.000	10,035	9,935
Bank of America 5.650% 5/01/18	10,000.000	10,090	11,383
Glaxosmithkline Cap 5.650% 5/15/18	10,000.000	10,591	11,511
Crane Co 2.75% 12/15/18	10,000.000	9,999	9,951
E I Du Point De 5.750% 3/15/19	5,000.000	4,822	5,692
Boeing Cap Corp 4.700% 10/27/19	10,000.000	10,013	11,220
Costco Wholesale 1.700% 12/15/19	15,000.000	14,966	14,448
Cisco Systems 4.450% 1/15/20	10,000.000	10,696	10,907
DuPont Ei Nemour 4.625% 1/15/20	10,000.000	10,834	10,916
Cf Industriesinc 7.125% 5/01/20	10,000.000	12,299	11,721
Prologis LP 3.350% 2/01/21	15,000.000	14,998	14,567
Goldman Sachs Gp 5.250% 7/27/21	15,000.000	14,685	16,423
Citigroup Inc 4.500% 1/14/22	15,000.000	15,214	15,896
Jpmorgan Chase 4.500% 1/24/22	15,000.000	15,804	15,866
Freeport McMoran C G 3.550% 3/01/22	15,000.000	13,431	14,256
Eastman Chemical Co 3.600% 8/15/22	10,000.000	9,948	9,601
Nvr Inc 3.950% 9/15/22	15,000.000	15,126	14,177
Walgreens Co 3.100% 9/15/22	15,000.000	15,146	14,062
Oracle Corp 2.500% 10/15/22	15,000.000	14,982	13,739
Carlisle Companies 3.750% 11/15/22	15,000.000	14,953	14,022
Dow Chemical Co 3.000% 11/15/22	15,000.000	14,740	13,990
Rpm International 3.450% 11/15/22	15,000.000	14,955	13,698

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i – ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

CORPORATE ISSUES

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Equifax Inc 3.300% 12/15/22	15,000.000	\$ 14,977	\$ 13,847
McKesson Corp 2.700% 12/15/22	10,000.000	9,989	8,956
Thermo Fisher 3.150% 1/15/23	15,000.000	14,961	13,959
Gatx Corp 3.900% 3/30/23	10,000.000	10,365	9,473
Fidelity National 3.500% 4/15/23	15,000.000	13,376	13,673
Packaging Corp 4.500% 11/01/23	15,000.000	15,349	15,039
Advance Auto Parts 4.500% 12/01/23	15,000.000	14,953	14,993
Fmc Corp 4.100% 2/01/24	15,000.000	14,976	14,895
Toronto Dom Bk Mtn 2.625% 9/10/18	15,000.000	15,469	15,298
Weatherford Bermuda 4.500% 4/15/22	15,000.000	<u>15,200</u>	<u>15,093</u>
TOTAL		<u>498,830</u>	<u>497,099</u>

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - U S

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
A A R Corp	153.000	\$ 4,451	\$ 4,286
Agco Corp	233.000	12,672	13,791
Agl Res Inc	258.000	11,330	12,185
A E S Corp	1,044.000	13,586	15,148
Aol Inc	202.000	6,347	9,417
Aarons Inc	245.000	5,242	7,203
Abaxis Inc	121.000	2,974	4,841
Abbvie Inc	143.000	5,197	7,552
Acuity Brands Inc	117.000	4,774	12,790
Advisory Board Co	100.000	5,545	6,367
Affiliated Managers Group Inc	84.000	4,007	18,218
Agilent Technologies Inc	134.000	6,931	7,663
Airgas Inc	51.000	4,469	5,704
Alexandria Real Estate Equities Inc	105.000	4,773	6,680
Allergan Inc	47.000	5,078	5,221
Allstate Corp	185.000	9,626	10,090
Altisource Residential Cl B Wi	40.000	1,069	1,204
Amazon Com Inc	77.000	23,677	30,707
American Capital Agency Corp	152.000	3,051	2,932
American Equity Invst Life HI	308.000	6,283	8,125
American Express Co	150.000	12,431	13,610
American Finl Group Inc Ohio	165.000	7,661	9,524
American Homes 4 Rent A	415.000	6,629	6,723

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - U S

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Ametek Inc	119.000	\$ 1,676	\$ 6,268
Amgen Inc	108.000	8,934	12,321
Amreit Inc	240.000	3,967	4,032
Annaly Cap Mgmt Inc	1,141.000	16,287	11,376
Ansys Inc	117.000	3,189	10,202
Apartment Invt Mgmt Co Cl A	150.000	3,851	3,887
Apple Inc	108.000	30,283	60,590
Aptar Group Inc	120.000	3,863	8,137
Arrow Electrs Inc	146.000	6,757	7,921
Ascena Retail Group Inc	618.000	10,289	13,077
Associated Estates Rlty Corp	190.000	2,183	3,050
Athenahealth Inc	77.000	3,955	10,357
Atwood Oceanics Inc	140.000	6,087	7,475
Avalonbay Cmnty Inc	45.000	2,977	5,320
Bbt Corp	263.000	7,624	9,815
Bally Technologies Inc	127.000	6,077	9,963
Bank of America Corp	1,522.000	19,667	23,698
Beacon Roofing Supply Inc	205.000	2,999	8,257
Becton Dickinson And Co	100.000	7,991	11,049
Bed Bath & Beyond Inc	114.000	6,722	9,154
Berkshire Hathaway Inc	377.000	32,724	44,697
Bio-Reference Labs Inc	186.000	3,204	4,750
Bio Rad Labs Inc Cl A	78.000	5,815	9,642

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - U S

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Biogen Idec Inc	165.000	\$ 24,530	\$ 46,129
Blackbaud Inc	226.000	3,623	8,509
Boeing Co	183.000	19,778	24,978
Boston Pptys Inc	60.000	3,163	6,022
Boston Scientific Corp	737.000	8,251	8,859
Brandywine Realty Trust	380.000	3,673	5,354
Bristol Myers Squibb Co	247.000	12,821	13,128
Brocade Communications Sys	1,414.000	9,726	12,535
Cbl Associates Properties	230.000	3,654	4,131
Cbs Corp Class B Non Voting	112.000	4,044	7,139
Cbre Group Inc	95.000	2,067	2,499
Cigna Corp	157.000	7,812	13,734
Cme Group Inc	160.000	12,363	12,554
Cvs Caremark Corp	365.000	16,471	26,123
Cabot Microelectronics Corporation	144.000	5,155	6,581
Camden Ppty Tr SBI	75.000	2,280	4,266
Capital One Financial Corp	331.000	19,282	25,358
Carefusion Corporation	185.000	5,414	7,367
Carlisle Cos Inc	128.000	4,477	10,163
Carmax Inc	132.000	2,084	6,207
Cass Information Systems Inc	90.000	2,254	6,062
Cepheid Inc	297.000	6,471	13,862
Cheesecake Factory Inc	155.000	2,933	7,482

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - U S

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Chemed Corp	115.000	\$ 5,155	\$ 8,811
Church And Dwight Co Inc	106.000	2,999	7,026
Cisco Sys Inc	1,109.000	21,401	24,875
Citigroup Inc	695.000	22,960	36,216
City Natl Corp	132.000	5,546	10,457
Clarcor Inc	140.000	6,469	9,009
Columbia Sportswear Co	58.000	2,356	4,568
Comcast Corp Cl A	989.000	31,977	51,393
Copart Inc	170.000	2,998	6,231
Costar Group Inc	65.000	3,473	11,998
Cree Research Inc	203.000	11,901	12,692
Crown Castle Intl Corp	231.000	16,749	16,962
Crown Holdings Inc	229.000	9,551	10,207
Cullen Frost Bankers Inc	54.000	2,986	4,019
D S T Systems Inc	190.000	10,741	17,241
Dealertrack Hldgs Inc	190.000	3,818	9,135
Delta Air Lines Inc	882.000	13,342	24,229
Dentsply Intl Inc New	294.000	8,916	14,253
Dice Hldgs Inc	905.000	7,538	6,561
Digi International Inc	320.000	2,768	3,878
Digital Realty Trust Inc	90.000	3,412	4,421
Discover Finl Svcs	738.000	21,819	41,291
Donaldson Co Inc	142.000	5,094	6,171

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - U S

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Douglas Emmitt Inc	220.000	\$ 2,250	\$ 5,124
Dover Corp	120.000	7,207	11,585
Dril Quip Inc	48.000	3,119	5,277
E O G Res Inc	51.000	5,726	8,560
Epr Properties	125.000	4,046	6,145
E Trade Financial Corp	867.000	10,976	17,028
Earth Link Inc	690.000	4,756	3,498
Eastgroup Pptys Inc	80.000	2,510	4,634
Ebix Inc	167.000	3,370	2,457
Echo Global Logistics Inc	169.000	2,156	3,630
Energizer Holdings Inc	97.000	7,797	10,499
Equifax Inc	160.000	5,217	11,054
Equity Lifestyle Pptys Inc	80.000	2,875	2,898
Equity One Inc	90.000	2,039	2,020
Equity Residential	152.000	8,731	7,884
Essex Ppty Tr Inc	35.000	4,291	5,023
Express Inc	378.000	8,507	7,057
Express Scripts Hldgs C	253.000	14,472	17,771
Exxon Mobil Corp	616.000	49,239	62,339
Flir Systems Inc	194.000	4,751	5,839
Facebook Inc A	312.000	13,537	17,051
Factset Research Systems Inc	50.000	2,433	5,429
Fair Isaac Corporation	188.000	2,796	11,814

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - U S

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Federal Rlty Invt Tr SBI New	55.000	\$ 2,986	\$ 5,578
F5 Networks Inc	58.000	6,066	5,270
Fidelity Natl Information Svcs Inc	238.000	4,629	12,776
Fifth Third Bancorp	726.000	9,977	15,268
Financial Engines Inc	133.000	3,133	9,241
First Energy Corp	278.000	10,155	9,168
Five Below	70.000	2,546	3,024
Fleetcor Technologies Inc	134.000	14,337	15,701
Forest City Enterprises Inc Cl A	329.000	1,427	6,284
Forest Oil Corporation	450.000	3,615	1,625
Forward Air Corp	80.000	1,762	3,513
Fresh Market Inc	87.000	3,358	3,524
Geo Group Inc	90.000	2,948	2,900
Gannett Inc	286.000	4,877	8,460
Gartner Inc	90.000	5,053	6,395
General Dynamics Corp	100.000	4,323	9,555
General Motors co	638.000	23,572	26,075
Gentex Corp	498.000	10,446	16,424
Gilead Sciences Inc	629.000	16,631	47,238
Global Payments Inc	275.000	12,334	17,872
Goldman Sachs Group Inc	65.000	8,115	11,522
Google Inc Cl A	37.000	25,452	41,466
Graco Inc	96.000	1,881	7,500

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - U S

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Grand Canyon Education Inc	515.000	\$ 14,921	\$ 22,454
H C C Ins Hldgs Inc	310.000	8,350	14,303
Hcp Inc	90.000	2,882	3,269
Halliburton Co	487.000	24,078	24,715
Health Care Reit Inc	100.000	3,321	5,357
Jack Henry & Associates Inc	160.000	2,806	9,474
Hertz Global Holdings Inc	1,164.000	21,063	33,314
Home Depot Inc	308.000	8,062	25,361
Honeywell International Inc	93.000	5,443	8,497
Hospitality Pptys Tr	280.000	4,673	7,568
Host Hotels Resorts Inc	425.000	5,700	8,262
Hunt J B Trans Svcs Inc	93.000	3,398	7,189
Iac Interactivecorp	266.000	9,897	15,515
Ipc The Hospitalist Co Inc	110.000	3,875	6,533
Idex Corp	158.000	3,670	11,668
Idexx Labs Inc	54.000	4,987	5,744
Ingredion Inc	133.000	7,975	9,105
Innerworkings Inc	305.000	1,617	2,376
Innophos Holdings	145.000	7,820	7,047
International Paper Co	147.000	5,348	7,207
Interpublic Group Cos Inc	918.000	6,818	16,249
J P Morgan Chase Co	604.000	24,315	35,322
Jacobs Engr Group Inc	74.000	2,946	4,661

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - U S

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Johnson Johnson	324.000	\$ 20,609	\$ 29,675
Johnson Controls Inc	380.000	16,009	19,494
K12 Inc	185.000	4,532	4,024
Kirby Corp	128.000	4,117	12,704
Kohls Corp	192.000	9,245	10,896
Lkq Corp	584.000	7,780	19,214
Lsi Corporation	962.000	7,044	10,616
L T C Ppty Inc	105.000	2,151	3,716
Laboratory Corp Of America Holdings	103.000	9,068	9,411
Lam Research Corp	117.000	6,346	6,371
Las Vegas Sands Corp	555.000	22,409	43,773
Lauder Estee Cos Inc Cl A	249.000	8,626	18,755
Lear Corp	186.000	7,463	15,060
Leucadia Natl Corp	635.000	12,390	17,996
Lexington Realty Trust	440.000	3,449	4,492
Liberty Media Corp Delaware	116.000	10,602	16,970
Lincoln Natl Corp Ind	205.000	4,545	10,582
Linkedin Corporation A	86.000	10,036	18,647
Lithia Motors Inc Cl A	113.000	7,711	7,844
Lockheed Martin Corp	111.000	13,671	16,501
Lululemon Athletica Inc	139.000	9,386	8,205
MacYs Inc	181.000	8,436	9,665
Marathon Oil Corporation	223.000	7,189	7,872

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - U S

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Markel Corp	70.000	\$ 28,356	\$ 40,625
Masco Corp	757.000	12,330	17,237
Mastercard Inc	41.000	10,627	34,254
Maximus Inc	260.000	3,017	11,437
McKesson Corporation	216.000	24,716	34,862
Mednax Inc	170.000	4,502	9,075
Mercadolibre Inc	52.000	3,875	5,605
Metlife Inc	155.000	5,051	8,358
Mettler Toledo Intl Inc	22.000	1,119	5,337
Micros Sys Inc	235.000	10,101	13,482
Microsoft Corp	503.000	13,701	18,817
Microstrategy Inc Cl A	90.000	8,082	11,182
Mobile Mini Inc	210.000	3,122	8,648
Monmouth Real Estate Invst Corp	200.000	1,532	1,818
Morgan Stanley	411.000	12,706	12,889
Morningstar Inc	225.000	10,081	17,570
Myriad Genetics Inc	198.000	6,023	4,154
Nic Inc	312.000	7,088	7,759
National Instrs Corp	337.000	6,896	10,791
National Retail Properties	125.000	2,678	3,791
Neogen Corp	192.000	2,717	8,774
Netapp Inc	308.000	12,027	12,671
Neustar Inc Cl A	75.000	3,124	3,739

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - U S

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
News Corp New Cl A W	322.000	\$ 4,910	\$ 5,802
News Corp Class B	545.000	8,395	9,717
Nike Inc	485.000	26,748	38,140
Noble Energy Inc	355.000	16,863	24,179
Norfolk Southn Corp	147.000	10,838	13,646
O Reilly Automotive Inc	38.000	1,846	4,891
Oasis Petroleum Inc	193.000	7,673	9,065
Occidental Petroleum Corporation	419.000	36,907	39,847
Oceaneering International Inc	164.000	7,229	12,936
Ocwen Financial Corporation	137.000	7,937	7,597
Omnicare Inc	470.000	13,840	28,369
Omnicom Group Inc	365.000	14,083	27,145
On Semiconductor Corporation	988.000	6,937	8,141
Owens Ill Inc	277.000	7,287	9,911
P P G Inds Inc	137.000	20,641	25,983
Pall Corp	58.000	2,574	4,950
Parker Hannifin Corp	81.000	6,791	10,420
Pegasystems Inc	132.000	6,224	6,492
Pharmacyclics Inc	99.000	10,462	10,472
Pfizer Inc	1,994.000	48,685	61,076
Phillips 66	279.000	13,674	21,519
Pioneer Nat Res Co	161.000	20,074	29,635
Polaris Inds Inc	69.000	5,483	10,049

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - U S

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Portfolio Recovery Associates	317.000	\$ 8,881	\$ 16,750
Power Integrations Inc	110.000	3,503	6,140
Priceline Com Inc	6.000	6,593	6,974
Primerica Inc	229.000	6,992	9,826
Procter & Gamble Co	272.000	18,994	22,144
Prosperity Bancshares Inc	144.000	8,741	9,128
Proto Labs Inc	85.000	3,952	6,050
Public Storage Inc	80.000	7,297	12,042
Qualcomm Inc	430.000	23,562	31,927
Quest Diagnostics Inc	111.000	6,670	5,943
Questcor Pharmaceuticals	164.000	7,875	8,930
Raymond James Finl Inc	152.000	7,401	7,933
Raytheon Company	152.000	8,784	13,786
Realty Income Corp	140.000	3,114	5,226
Regeneron Pharmaceuticals Inc	53.000	12,101	14,588
Roadrunner Transportation Sy	180.000	4,596	4,851
Rock Tenn Co Cl A	89.000	6,057	9,346
Rollins Inc	347.000	4,206	10,511
Ross Stores Inc	50.000	3,092	3,746
Ryman Hospitality Properties	250.000	8,617	10,445
S E I Investments Co	278.000	4,382	9,655
Slm Corp	645.000	13,807	16,951
Sm Energy Co	111.000	9,744	9,225

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - U S

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Sps Commerce Inc	128.000	\$ 2,278	\$ 8,358
Safeway Inc	314.000	11,018	10,227
ST Jude Med Inc	213.000	12,012	13,195
Sally Beauty Company	462.000	5,734	13,966
Schein Henry Inc	120.000	4,885	13,711
Scquest Inc	196.000	2,965	5,582
Semtech Corp	245.000	3,842	6,194
Senior Housing Prop Trust	170.000	3,938	3,779
Servicenow Inc	103.000	4,615	5,769
Silver Bay Realty Trust Corp	70.000	1,092	1,119
Simon Property Group Inc	100.000	5,016	15,216
Sirius Xm Holdings	2,671.000	7,959	9,322
Six Flags Entertainment	63.000	2,326	2,320
Solera Holdings Inc	88.000	4,694	6,227
Sothebys Hldgs Inc Cl A	130.000	4,513	6,916
Southern Copper Corp Del	132.000	4,418	3,790
Splunk Inc	101.000	5,119	6,936
Starbucks Corp	426.000	10,704	33,394
State Str Corp	144.000	6,953	10,568
Symantec Corp	476.000	7,461	11,224
Synaptics Inc	160.000	6,419	8,290
Syntel Inc	104.000	6,067	9,459
Trw Automotive Hldgs Corp	145.000	6,339	10,787

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - U S

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Tanger Factory Outlet Ctrs Inc	170.000	\$ 3,821	\$ 5,443
Techne Corp	75.000	4,884	7,100
Time Warner Inc	304.000	14,400	21,195
Time Warner Cable Inc	72.000	6,526	9,756
Transdigm Group Inc	39.000	4,665	6,280
Travelers Cos Inc	61.000	4,774	5,523
Tyson Foods Inc Cl A	442.000	11,920	14,789
Ubiquiti Networks Inc	228.000	8,852	10,479
Ultra Salon Cosmetics & Fragrance	74.000	6,545	7,142
Ultimate Software Group Inc	90.000	2,349	13,790
Umpqua Holdings Corp	380.000	4,995	7,273
United Nat Foods Inc	140.000	3,450	10,555
United Health Group Inc	124.000	5,700	9,337
Universal Technical Institut	200.000	2,326	2,782
Valero Energy Corp	127.000	5,905	6,401
Valmont Inds Inc	58.000	6,902	8,649
Varian Med Sys Inc	77.000	2,917	5,982
Ventas Inc	80.000	2,348	4,582
Verint Systems Inc	120.000	1,813	5,153
Viacom Inc Class B	185.000	3,339	16,158
Visa Inc	122.000	8,284	27,167
Vornado Realty Trust	30.000	2,636	2,664
Wabtec Corp	144.000	7,543	10,695

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - U S

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Waddell & Reed Financial Inc	164.000	\$ 8,347	\$ 10,680
Weingarten Rlty Invts	170.000	2,739	4,661
Wellcare Health Plans Inc	126.000	7,447	8,873
Wellpoint Inc	165.000	8,335	15,244
Wells Fargo Co	944.000	23,717	42,858
Wesco Intl Inc	90.000	5,641	8,196
Western Digital Corp	93.000	6,280	7,803
Western Union Co	490.000	9,015	8,452
Wex Inc	60.000	2,910	5,942
Weyerhaeuser Co	190.000	5,518	5,998
Whirlpool Corp	84.000	8,862	13,176
Workday Inc	111.000	8,522	9,231
World Accep Corp	81.000	7,694	7,090
Xerox Corp	1,383.000	12,883	16,831
Yelp Inc	71.000	4,997	4,895
Yum Brands Inc	139.000	9,340	10,510
Zimmer Holdings Inc	95.000	<u>3,859</u>	<u>8,853</u>
TOTAL		<u><u>2,602,322</u></u>	<u><u>3,869,884</u></u>

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - FOREIGN

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Deutsche Bank Ag	157.000	\$ 7,123	\$ 7,574
Actavis Plc	158.000	37,430	26,544
Aspen Insurance Holdings Ltd	400.000	10,690	16,524
Assured Guaranty Ltd	290.000	3,199	6,841
Axis Capital Holdings Ltd	51.000	1,812	2,426
Accenure Plc	84.000	5,278	6,906
Covidien Plc	313.000	11,559	21,315
Endurance Specialty Holdings	290.000	8,157	17,014
Enstar Group Ltd	50.000	4,741	6,945
Liberty Global Plc Series C	199.000	13,620	16,780
Mallinckrodt Plc W I	183.000	7,571	9,564
Michael Kors Holdings Ltd	256.000	12,336	20,785
Seagate Technology	150.000	5,142	8,424
Sina Corp	44.000	2,618	3,707
U T I Worldwide Inc	457.000	6,095	8,025
Validus Holdings Ltd	157.000	5,353	6,326
Willis Group Holdings Plc	348.000	9,319	15,594
Ace Ltd	149.000	11,573	15,426
Te Connectivity Ltd	145.000	5,251	7,991
Tyco International Ltd	153.000	4,224	6,279
Stratasys Ltd	57.000	4,162	7,678
Aercap Holdings Nv	60.000	679	2,301
Asml Holding Nv Ny Reg Shs	88.000	6,272	8,246

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - FOREIGN

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Lyondellbasell Industries Cl A	163.000	\$ 6,745	\$ 13,086
Yandex Nv	224.000	6,166	9,666
Avago Technologies	57.000	3,023	3,014
Aia Group Ltd Adr	671.000	10,398	13,521
Adidas Ag A D R	201.000	7,441	12,910
Amadeus It Holding Unsp A D R	145.000	4,770	6,199
Anheuser Busch Inbev Nv A D R	81.000	8,198	8,623
Arm Hldgs Plc A D R	106.000	532	5,801
Assa Abloy Ab A D R	350.000	4,772	9,257
Baidu Com Inc A D R	46.000	5,425	8,182
Banco Bilbao Vizcaya Argen A D R	552.000	6,120	6,839
Burberry Group Plc A D R	163.000	6,943	8,240
Canadian Natl Ry Co	198.000	3,763	11,290
Canadian Pacific Railway Ltd	127.000	13,620	19,218
Carnival Corp	216.000	5,762	8,677
China Mobile Limited A D R	154.000	8,330	8,053
Compass Group Plc	600.000	7,269	9,677
Dassault Systemes Sa A D R	49.000	2,620	6,091
Embraer Sa A D R	217.000	3,803	6,983
Experian Group Ltd A D R	316.000	5,674	5,824
Fanuc Corporation A D R	363.000	5,251	11,148
Fresenius Med Aktiengesellschaft Adr	288.000	5,758	10,247
Hsbc Holdings Plc Spons A D R	151.000	6,933	8,325

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - FOREIGN

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Hennes Mauritz Ab Unsp A D R	1,040.000	\$ 4,467	\$ 9,526
Hong Kong Exchanges A D R	345.000	3,688	5,758
Industrial And Coml Bk China A D r	395.000	5,287	5,364
I N G Groep Nv Sponsored Adr	881.000	9,442	12,343
Intesa Sanpaolo A D R	470.000	6,537	7,026
Itau Unibanco Holdings Sa A D R	378.000	6,140	5,129
Julius Baer Group Ltd A D R	565.000	5,434	5,452
Kingfisher Plc Spons A D R	1,144.000	5,895	14,689
Komatsu Ltd A D R	271.000	4,431	5,577
Kone Oyj B Un-sponsored A D R	240.000	5,205	5,424
Kubota Ltd A D R	98.000	7,352	8,193
Lvmh Moet Hennessy Lou Vuitt A D R	414.000	7,386	15,152
Michelin Cgde Unspn A D R	440.000	6,799	9,394
Mitsubishi Utj Finl Grp A D R	1,637.000	10,083	10,935
Nestle Sa Sponsored A D R	162.000	6,317	11,922
Nokia Corp Spisd A D R	342.000	2,769	2,774
Novartis Ag A D R	142.000	5,916	11,414
Novo Nordisk As A D R	78.000	3,427	14,411
Bank Mandiri Tbk Unspns A D R	301.000	2,663	1,944
Pacific Rubiales Energy Corp	434.000	8,759	7,491
Pearson P L C A D R	346.000	6,532	7,750
Publicis Groupe A D R	787.000	10,445	18,077
Reckitt Benckiser Spon A D R	713.000	6,180	11,472

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

EQUITIES - FOREIGN

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Ritchie Bros Auctioneers Inc	418.000	\$ 9,127	\$ 9,585
Roche Hldg Ltd A D R	163.000	9,999	11,443
Royal Dutch Shell Plc A D R	211.000	15,113	15,038
Sabmiller Plc A D R	172.000	4,584	8,820
Sanofi A D R	355.000	16,479	19,039
Sap Ag A D R	74.000	3,124	6,448
Schlumberger Ltd	282.000	17,700	25,411
Siemens Ag A D R	69.000	7,836	9,557
Chuo Mitsui Trust Holdings Inc Adr	1,722.000	8,862	9,109
Swatch Group Ag A D R	228.000	4,418	7,570
Syngenta A G A D R	103.000	7,608	8,234
Taiwan Semiconductor A D R	468.000	8,553	8,162
Tata Motors Ltd A D R	180.000	4,423	5,544
Tencent Hldgs Ltd A D R	136.000	2,800	8,761
Toyota Mtr Corp A D R	109.000	8,617	13,289
Valeant Pharmaceuticals Inte	232.000	<u>12,301</u>	<u>27,238</u>
TOTAL		<u>606,218</u>	<u>860,551</u>

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

PREFERRED - U S

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Cbl & Assoc Pptys 7.375% Pfd	65.000	<u>\$ 1,520</u>	<u>\$ 1,544</u>

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

MUTUAL FUNDS - EQUITY

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
I Shares Russell 1000 Index Etf	4,100.000	\$ 274,698	\$ 422,997
Templeton Inst Foreign Sm Co	7,947.316	<u>141,647</u>	<u>174,523</u>
TOTAL		<u>416,345</u>	<u>597,520</u>

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i - ANALYSIS OF INVESTMENTS (HELD AT END OF YEAR)

MUTUAL FUNDS - FIXED INCOME

As of December 31, 2013

DESCRIPTION	SHRS/ FACE AMT.	COST	FAIR VALUE
Pia High Yield Investor	19,355.159	\$ 193,632	\$ 205,552
Pia Mbs Bond	53,400.461	538,275	509,974
Pia BBB B ond	6,844.744	65,031	62,287
Pimco Foreign Bond Fund In	21,435.481	228,509	215,212
Vanguard Long Term Corp Bond Etf	4,500.000	<u>364,772</u>	<u>373,456</u>
TOTAL		<u>1,390,219</u>	<u>1,366,481</u>

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS
BOTH ACQUIRED AND DISPOSED OF WITHIN THE PLAN YEAR

As of December 31, 2013

IDENTITY OF ISSUE	DESCRIPTION OF INVESTMENT	SHRS/ FACE AMT.	COST	PROCEEDS
Granite Real Estate Investment Trust	Foreign Stock	85.000	\$ 1,013	\$ 3,184

PN: 001

[illegible]

Schedule MB, line 9c and 9h – Schedule of Funding Standard Account Bases

Plan Name: Cincinnati Stage Employees Local No. 5 Pension Plan

EIN: 31-0329926

PN: 001

Charge Bases:

Date <u>Established</u>	<u>Type</u>	Initial <u>Balance</u>	Rem. <u>Years</u>	<u>Payment</u>	Remaining <u>Balance</u>
01/01/1976	Combined	\$ 318,112	3	\$ 23,496	\$ 65,684
01/01/1977	Combined	73,124	4	5,401	19,445
01/01/1978	Amendment	13,052	5	964	4,196
01/01/1979	Amendment	147,074	6	10,863	54,812
01/01/1991	Amendment	88,607	8	6,979	43,947
01/01/1993	Assumption	180,184	10	14,192	104,718
01/01/1994	Amendment	529,062	11	41,671	327,700
01/01/1996	Assumption	45,782	13	3,606	31,496
01/01/1996	Amendment	230,207	13	18,132	158,393
01/01/1997	Assumption	31,647	14	2,492	22,746
01/01/1997	Amendment	214,848	14	16,922	154,432
01/01/1998	Amendment	393,954	15	31,029	294,445
01/01/1999	Experience	187,711	1	19,782	19,781
01/01/2000	Experience	299,837	2	31,598	60,990
01/01/2001	Assumption	66,884	18	5,268	54,970
01/01/2001	Experience	99,949	3	10,533	29,444
01/01/2001	Amendment	378,898	18	29,843	311,386
01/01/2002	Experience	298,580	4	31,466	113,292
01/01/2003	Experience	523,225	5	55,139	239,821
01/01/2006	Experience	17,511	8	1,845	11,618
01/01/2008	Assumption	10,547	10	1,111	8,201
01/01/2008	Experience	77,478	10	8,165	60,247
01/01/2009	Assumption	9,832	11	1,036	8,150
01/01/2009	Experience	411,756	11	43,392	341,242
01/01/2009	Asset Loss	1,083,556	25	86,179	1,032,674
01/01/2010	Assumption	9,549	12	1,006	8,369
01/01/2010	Asset Loss	82,440	25	6,626	79,404
01/01/2011	Experience	21,482	13	2,264	19,775
01/01/2011	Assumption	23,386	13	2,465	21,528
01/01/2011	Asset Loss	114,076	25	9,275	111,140
01/01/2012	Experience	40,856	14	4,306	39,291
01/01/2012	Asset Loss	56,603	25	4,660	55,839
01/01/2012	Amendment	75,322	14	7,938	72,438
01/01/2013	Assumption	69,304	15	7,304	69,304
01/01/2013	Asset Loss	334,396	25	27,906	334,396
Total Charges				\$ 574,854	\$ 4,385,314

Schedule MB, line 9c and 9h – Schedule of Funding Standard Account Bases

Plan Name: Cincinnati Stage Employees Local No. 5 Pension Plan

EIN: 31-0329926

PN: 001

Credit Bases:

<u>Date</u> <u>Established</u>	<u>Type</u>	<u>Initial</u> <u>Balance</u>	<u>Rem.</u> <u>Years</u>	<u>Payment</u>	<u>Remaining</u> <u>Balance</u>
01/01/1994	Assumption	\$ 76,088	11	\$ 5,993	\$ 47,129
01/01/2000	Assumption	40,709	17	3,207	32,519
01/01/2004	Experience	216,960	6	22,864	115,371
01/01/2004	Assumption	148,259	21	11,677	130,722
01/01/2005	Experience	37,922	7	3,997	22,752
01/01/2007	Experience	248,245	9	26,161	179,392
01/01/2007	Assumption	55,161	24	4,345	51,294
01/01/2009	Asset Method	906,670	6	122,874	620,005
01/01/2009	Cost Method	329,945	6	44,715	225,624
01/01/2009	Amendment	58,950	11	6,212	48,856
01/01/2010	Experience	760,409	12	80,135	666,353
01/01/2013	Experience	233,091	15	24,564	233,091
Total Credits				\$ 356,744	\$ 2,373,108
1. Net Amortization					\$ 2,012,206
2. Credit Balance					\$ 2,012,206
3. Balance Test: [(1) - (2)]					\$ 0
4. Unfunded Accrued Liability:					
a. Accrued Liability					\$ 7,291,746
b. Actuarial Value of Assets					7,593,372
c. Unfunded Accrued Liability: [(a) - (b)]					\$ 0

Schedule MB, line 11 – Justification for Change in Actuarial Assumptions

Plan Name: Cincinnati Stage Employees Local No. 5 Pension Plan

EIN: 31-0329926

PN: 001

Effective with the January 1, 2013 valuation, the following assumptions were changed based upon historical Plan and industry data as an indicator of anticipated future experience:

- The mortality rates projection was updated.
- The expense load was lowered from \$70,000 to \$68,000 per year.

 (signed)
Jason C. Birkle
Enrollment #14-07856

Schedule MB, line 6 – Statement of Actuarial Assumptions/Methods

Plan Name: Cincinnati Stage Employees Local No. 5 Pension Plan

EIN: 31-0329926

PN: 001

1. Interest Rates: 7.50%/3.78% (Funding/Current Liability).

2. Mortality Rates:
 - a. Funding
 - i. Non-Disabled RP-2000 Table with Blue Collar Adjustment.
 - ii. Disabled RP-2000 Disabled Retiree Table.
 - iii. Future Mortality Improvements 23-year projection using Scale AA.
 - b. Current Liability 2013 Combined Static Table with small plan adjustment.

3. Retirement Rates:
 - a. Actives

<u>Age</u>	<u>Rate</u>
58-59	0.10
60-61	0.20
62-64	0.50
65	1.00

The weighted average retirement age is 62.0.
 - b. Terminated Vesteds Age 65.

4. Percent Married/Spousal Age: 80% with husbands 3 years older than their wives.

5. Disability Rates: Male UAW Disablement Incidence Table.

Schedule MB, line 6 – Statement of Actuarial Assumptions/Methods

Plan Name: Cincinnati Stage Employees Local No. 5 Pension Plan

EIN: 31-0329926

PN: 001

6. Termination Rates: Years 1 and 2 – 0.20; years 3 and later:

<u>Age</u>	<u>Rate</u>
25	0.0967
35	0.0871
45	0.0635
55	0.0155
65	0.0000

7. Expense Load: \$68,000 per year.

8. Actuarial Cost Method: Unit Credit.

9. Actuarial Value of Assets: Market Value of Assets minus a decreasing fraction ($\frac{4}{5}$, $\frac{3}{5}$, $\frac{2}{5}$, and $\frac{1}{5}$) of each of the preceding 4 years gains and (losses). A gain/(loss) for a year is equal to the actual return minus the expected return using the funding interest rate. The Actuarial Value of Assets is adjusted to be within 80% and 120% of the Market Value of Assets.

10. Changes Since Last Year: The mortality rates projection was updated, the expense load was lowered, and the Current Liability mortality and interest rates were changed as mandated by the IRS.

**CINCINNATI STAGE EMPLOYEES
LOCAL NO. 5 PENSION PLAN**

**SCHEDULE H, LINE 4j - REPORTABLE TRANSACTIONS
EXCEEDING 5% OF PLAN ASSETS**

As of December 31, 2013

IDENTITY/DESCRIPTION	PURCHASE PRICE	SELLING PRICE	LEASE/ RENT	EXPENSE INCURRED W/ TRANSACTION	COST OF ASSET	CURRENT VALUE DATE OF TRANSACTION	GAIN (LOSS)
4,224 Shares Vanguard Long Term Corp Bond E T F	\$ 81.1134	\$ 0	N/A	\$ 42	\$ 342,665	\$ 342,665	\$ 0

**SCHEDULE MB
(Form 5500)**Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Multiemployer Defined Benefit Plan and Certain
Money Purchase 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

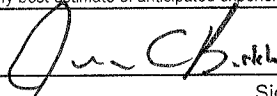
2013**This Form is Open to Public
Inspection**For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013► **Round off amounts to nearest dollar.**► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>Cincinnati Stage Employees Local No. 5 Pension Plan</u>	B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>Trustees of the Cincinnati Stage Employees Local No. 5 Pension Plan</u>	D Employer Identification Number (EIN) <u>31-0329926</u>

E Type of plan: (1) ☒ Multiemployer Defined Benefit (2) ☐ Money Purchase (see instructions)	
1a Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>	
b Assets:	
(1) Current value of assets	1b(1) <u>6,640,879</u>
(2) Actuarial value of assets for funding standard account	1b(2) <u>7,593,372</u>
c (1) Accrued liability for plan using immediate gain methods	1c(1) <u>7,291,746</u>
(2) Information for plans using spread gain methods:	
(a) Unfunded liability for methods with bases	1c(2)(a)
(b) Accrued liability under entry age normal method	1c(2)(b)
(c) Normal cost under entry age normal method	1c(2)(c)
(3) Accrued liability under unit credit cost method	1c(3) <u>7,291,746</u>
d Information on current liabilities of the plan:	
(1) Amount excluded from current liability attributable to pre-participation service (see instructions)	1d(1) <u>0</u>
(2) "RPA '94" information:	
(a) Current liability	1d(2)(a) <u>12,327,801</u>
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b) <u>229,886</u>
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c)
(3) Expected plan disbursements for the plan year	1d(3) <u>340,534</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**

Signature of actuary

Jason C. Birkle

Type or print name of actuary

Cuni, Rust & Strenk

Firm name

4555 Lake Forest Drive, Suite 620US CincinnatiOH 45242

Address of the firm

05/28/2014

Date

14-07856

Most recent enrollment number

(513) 891-0270

Telephone number (including area code)

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

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

Schedule MB (Form 5500) 2013
v.130118