

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 <u>SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/01/1967</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>31-4391798</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>740-439-3561</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>622000</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>07/01/1967</u>		2b Employer Identification Number (EIN) <u>31-4391798</u>		2c Sponsor's telephone number <u>740-439-3561</u>		2d Business code (see instructions) <u>622000</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
1c Effective date of plan <u>07/01/1967</u>											
2b Employer Identification Number (EIN) <u>31-4391798</u>											
2c Sponsor's telephone number <u>740-439-3561</u>											
2d Business code (see instructions) <u>622000</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER</u> <u>1341 NORTH CLARK STREET</u> <u>CAMBRIDGE, OH 43725-0000</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/07/2014	FILED WITH AN AUTHORIZED SIGNATURE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 952
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 400
b Retired or separated participants receiving benefits	6b 281
c Other retired or separated participants entitled to future benefits.....	6c 242
d Subtotal. Add lines 6a , 6b , and 6c	6d 923
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 25
f Total. Add lines 6d and 6e	6f 948
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 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7

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

1A 1I

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor

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

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☐ **A** (Insurance Information)
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☐ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 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>SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER 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>SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER</u>	D Employer Identification Number (EIN) <u>31-4391798</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month _____ Day _____ Year _____	
2 Assets:	
a Market value	2a <u>44114233</u>
b Actuarial value	2b <u>44888451</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>272</u> (1) Number of participants <u>25852135</u> (2) Funding Target
b For terminated vested participants.....	3b <u>252</u> <u>5112998</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>1833138</u>
(2) Vested benefits	3c(2) <u>17013153</u>
(3) Total active.....	3c(3) <u>428</u> <u>18846291</u>
d Total.....	3d <u>952</u> <u>49811424</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.71</u> %
6 Target normal cost	6 <u>411488</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/02/2014</u>
	Signature of actuary	Date
<u>JASON C. WELLS</u>	Type or print name of actuary	<u>14-07067</u>
		Most recent enrollment number
<u>AON CONSULTING, INC.</u>	Firm name	<u>614-436-8100</u>
		Telephone number (including area code)
<u>445 HUTCHINSON AVE, SUITE 900</u> <u>COLUMBUS, OH 43235-8619</u>	Address of the firm	

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1809107
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		0
9 Amount remaining (line 7 minus line 8)	0	1809107
10 Interest on line 9 using prior year's actual return of <u>6.56</u> %		118677
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>7.05</u> % except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	1927784

Part III Funding Percentages		
14 Funding target attainment percentage	14	86.24 %
15 Adjusted funding target attainment percentage	15	82.76 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	86.21 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2013	541981				
07/12/2013	550000				
01/15/2014	600000				
04/07/2014	760000				
07/10/2014	760000				
09/11/2014	760000				
			Totals ►	18(b)	3971981
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	3694273
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:			
a Segment rates:	1st segment: 5.23%	2nd segment: 6.51%	3rd segment: 7.16 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	411488
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		6850757	2252269
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	2663757
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	506848	506848
36 Additional cash requirement (line 34 minus line 35).....		36	2156909
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	3694273
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	1537364
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	506848
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 <u>SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER 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>SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER</u>	D Employer Identification Number (EIN) <u>31-4391798</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

STATE STREET GLOBAL ADVISORS ONE LINCOLN STREET
BOSTON, MA 02111

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

ALS ADVISORS, INC. 1290 BROADWAY
SUITE 110
DENVER, CO 80203

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

PIMCO

33-0629048

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

NEW YORK LIFE INVST MANAGEMENT, LLC PO BOX 8401
BOSTON, MA 02266-8401

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

EATON VANCE INVESTMENT MANAGERS

74-6066759

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

FRANKLIN MUTUAL ADVISORS LLC

PO BOX 33030
ST. PETERSBURG, FL 33733-8030

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

BLACKROCK FUND ADVISORS

13-3806691

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

ARTISAN PARTNERS

PO BOX 8412
BOSTON, MA 02266-8412

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

FIDELITY SELECTCO

1225 17TH STREET
SUITE 1100
DENVER, CO 80202-5541

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

GATEWAY INVESTMENT ADVISORS, LLC

312 WALNUT STREET 34TH FLOOR
CINCINNATI, OH 45202

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

LOOMIS SAYLES

04-3113274

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

INVESCO POWERSHARES

301 WEST ROOSEVELT ROAD
WHEATON, IL 60187

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

OPPENHEIMER

13-2527171

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

THIRD AVENUE MANAGEMENT, LLC

622 THIRD AVENUE
NEW YORK, NY 10017

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

THE VANGUARD GROUP

23-2376849

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

BANK OF AMERICA MERRILL LYNCH

1 BRYANT PARK
NEW YORK, NY 10036

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

HUNTINGTON ASSET ADVISORS

PO BOX 6110
INDIANAPOLIS, IN 46206-6110

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

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

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

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)

HUNTINGTON BANK

31-0966785

(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?
21 50	NONE	183270	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

AON CONSULTING

23-2293237

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	63388	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BLUE AND COMPANY LLC

35-1178661

(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 50	NONE	12000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) 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 01/01/2013 and ending 12/31/2013		
A Name of plan SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER	D Employer Identification Number (EIN) 31-4391798	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a	Total noninterest-bearing cash	1a	
b	Receivables (less allowance for doubtful accounts):		
	(1) Employer contributions	1b(1)	758019
	(2) Participant contributions	1b(2)	
	(3) Other	1b(3)	131974
c	General investments:		
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	6590721
	(2) U.S. Government securities	1c(2)	5620315
	(3) Corporate debt instruments (other than employer securities):		
	(A) Preferred	1c(3)(A)	9846250
	(B) All other	1c(3)(B)	
	(4) Corporate stocks (other than employer securities):		
	(A) Preferred	1c(4)(A)	360336
	(B) Common	1c(4)(B)	10120153
	(5) Partnership/joint venture interests	1c(5)	
	(6) Real estate (other than employer real property)	1c(6)	0
	(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)	11467762
	(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	44895530	50672688

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	220986	260653
i Acquisition indebtedness	1i		
j Other liabilities	1j	558210	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	779196	260653

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	44116334	50412035
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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)	3971981	
(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)		3971981

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)	388124	
(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)		388124

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	757349	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		757349

(3) Rents	2b(3)		
-----------------	--------------	--	--

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	2491360	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		2491360

		(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)		1711102
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		9319916

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2592266	
(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)		2592266
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)	75388	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	183270	
(4) Other.....	2i(4)	173291	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		431949
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3024215

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		6295701
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: BLUE & COMPANY, LLC

(2) EIN: 35-1178661

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		500000
4e	X		500000
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.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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 HUNTINGTON BANK	6b Trust's EIN 310966785
--	------------------------------------

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 <u>SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER 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>SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER</u>	D Employer Identification Number (EIN) <u>31-4391798</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-0966785</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

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

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Stock: _____% 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): _____

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER PENSION PLAN

**FINANCIAL STATEMENTS
AND
SUPPLEMENTAL SCHEDULES**

DECEMBER 31, 2013 AND 2012

CPAs / ADVISORS



SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER PENSION PLAN

TABLE OF CONTENTS DECEMBER 31, 2013 AND 2012

Report of Independent Auditors.....	1
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Financial Statements

Statements of Net Assets Available for Benefits.....	3
Statements of Changes in Net Assets Available for Benefits.....	4
Notes to Financial Statements.....	5

Supplemental Schedules

Schedule H, Line 4i - Schedule of Assets Held at End of Year.....	14
Schedule H, Line 4j – Schedule of Reportable Transactions.....	26



Blue & Co., LLC / 8800 Lyra Drive, Suite 450 / Columbus, OH 43240
main 614.885.BLUE (2583) fax 614.885.0580 email blue@blueandco.com
blueandco.com

REPORT OF INDEPENDENT AUDITORS

Board of Directors
Southeastern Ohio Regional Medical Center Pension Plan
Cambridge, Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of the Southeastern Ohio Regional Medical Center Pension Plan (the 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 ended 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 the 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 as listed in the table of contents referred to as "supplemental schedules," are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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.

Blue Co, LLC

Columbus, Ohio
October 2, 2014

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Investments at fair value		
Cash and cash equivalents	\$ 3,430,174	\$ 6,590,721
Corporate notes	6,940,364	9,846,250
U.S. Governmental Agency & Municipal issues	5,441,536	5,620,315
Common stocks	14,036,555	10,120,153
Preferred stocks	193,712	360,336
Mutual funds	17,651,606	11,467,762
	<u>47,693,947</u>	<u>44,005,537</u>
 Contribution receivable	 2,880,000	 758,019
 Accrued investment income	 98,741	 131,974
Total assets	<u>50,672,688</u>	<u>44,895,530</u>
 Liabilities		
Accounts payable	260,653	220,986
Due to brokers	-	558,210
Total liabilities	<u>260,653</u>	<u>779,196</u>
 Net assets available for benefits	 <u><u>\$ 50,412,035</u></u>	 <u><u>\$ 44,116,334</u></u>

See accompanying notes to financial statements.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Additions		
Employer contributions	\$ 3,971,981	\$ 2,258,019
Net appreciation in fair value of investments	4,202,462	1,479,161
Interest	388,124	517,897
Dividends	757,349	720,732
Total additions	<u>9,319,916</u>	<u>4,975,809</u>
Deductions		
Benefit payments	2,592,266	2,348,869
Administrative expenses	431,949	381,566
Total deductions	<u>3,024,215</u>	<u>2,730,435</u>
Net change	6,295,701	2,245,374
Net assets available for benefits		
Beginning of year	44,116,334	41,870,960
End of year	<u>\$ 50,412,035</u>	<u>\$ 44,116,334</u>

See accompanying notes to financial statements.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER PENSION PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

1. DESCRIPTION OF THE PLAN

The following description of the Southeastern Ohio Regional Medical Center Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the *Summary Plan Description* for more complete information. Copies of this pamphlet are available from the Southeastern Ohio Regional Medical Center's administrative personnel.

The Plan is a noncontributory defined benefit plan, which provides benefits to all employees of Southeastern Ohio Regional Medical Center (the Medical Center and Plan Sponsor) who meet certain age and length of service requirements and provides for retirement and disability benefits. Benefits under the Plan are generally based on an employee's years of service and compensation. The Plan provides for 100 percent vesting of such benefits after an employee completes five years of service or satisfies the early retirement requirements.

The board of directors resolved to freeze the retirement plan effective April 30, 2007. Accrued benefits for individual participants will not increase; however, service will continue to be credited for vesting and retirement purposes.

Funding Policy

The Medical Center contributes such amounts as are deemed necessary on an actuarial basis to provide the Plan with assets sufficient to meet the benefits to be paid to Plan members. Contributions from the Medical Center have met the Employee Retirement Income Security Act of 1974 (ERISA) minimum funding requirements.

Plan Benefits

Upon retirement, death or permanent disability, a participant's distribution will commence in the form of one of the various annuity options, as selected by the participant. In certain instances, it may be paid in lump sum.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER PENSION PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

Investment Valuation

Investments are stated at fair value as determined by quoted market prices. The fair value represents the market value of listed debt and equity securities. Securities traded on a national securities exchange are valued at the last reported sales price on the last business day of the plan year. Securities traded in the over-the-counter market and listed securities for which no sales were reported on that date are valued at the average of the last reported bid and ask prices.

For certain investments that do not have an established fair value, the Plan's investment advisors have established fair values based on independent appraisals and yields currently available on comparable securities of issuers with similar credit ratings.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Plan presents in the accompanying statements of changes in net assets available for benefits the net appreciation (depreciation) in the fair value of its investments which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments.

Use of Estimates

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

Payment of Benefits

Benefits are recorded upon distribution.

Administrative Expenses

All costs incurred with regard to the operation of the Plan are paid by the Medical Center and reimbursed by the Plan.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER PENSION PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their beneficiaries, and present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on employees' compensation during their period of benefit service.

Prior to the freezing of plan benefits, accumulated plan benefits for active employees were based on their annual compensation during the period of benefit service preceding the valuation date. After the freezing of the plan benefits, accumulated plan benefits for active employees is based on years of service and the employee's average last 60 month salary prior to the plan being frozen. Benefits payable under all circumstances are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

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

Subsequent Events

The Plan has evaluated events or transactions occurring subsequent to the statement of net assets available for benefits date for recognition and disclosure in the accompanying financial statements through the date the financial statements are issued, which is October 2, 2014.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER PENSION PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

3. ACCUMULATED PLAN BENEFITS

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

	January 1,	
	2013	2012
	(in 000's)	
Actuarial present value of accumulated Plan benefits:		
Vested benefits:		
Participants currently receiving payments	\$ 26,381	\$ 23,018
Other participants	24,209	22,649
	<u>50,590</u>	<u>45,667</u>
Nonvested benefits	1,900	2,161
Total actuarial present value of accumulated plan benefits	<u>\$ 52,490</u>	<u>\$ 47,828</u>

The actuarial present value of changes in accumulated plan benefits follows:

	(in 000's)
Balance at beginning of year	\$ 47,828
Interest accumulation	3,267
Benefits paid	(2,349)
Change in actuarial assumptions	4,352
Other	(608)
Balance at end of year	<u>\$ 52,490</u>

Significant assumptions underlying the actuarial computations are:

Assumed rate of return on investments	6.25%
Retirement	At normal retirement age (65)
Mortality table	2013 static mortality tables for annuitants and non-annuitants
Actuarial cost method	Projected unit credit

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER PENSION PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

4. INVESTMENTS

A bank-administered trust fund holds the Plan's investment assets and executes the purchases and sales of investments. During 2013 and 2012, the Plan's investments (including investments bought, sold, as well as held at year-end) appreciated (depreciated) in fair value as determined by quoted market prices as follows:

	2013	2012
Cash and cash equivalents	\$ (4,890)	\$ 2,170
Corporate notes	(196,738)	(144,366)
US Governmental Agency and Municipal issues	(175,894)	(7,864)
Common stocks	2,872,581	704,180
Preferred stocks	(3,699)	32,091
Mutual funds	1,711,102	892,950
Total	<u>\$ 4,202,462</u>	<u>\$ 1,479,161</u>

Investments that represent 5 percent or more of the Plan's net assets are as follows:

	2013	2012
Huntington Ohio Municipal Money Market Fund II	\$ 3,083,504	\$ 6,238,974
I Shares MSCI EAFE Index Fund	\$ 2,697,085	\$ 2,285,658
I Shares Core S&P Mid-Cap ETF	\$ 2,779,234	*

* Less than 5% of net assets available for benefits

5. INCOME TAX STATUS

The underlying non-standardized prototype plan has received an opinion letter from the Internal Revenue Service (IRS) dated September 20, 2001, stating that the form of the plan is qualified under Section 401 (a) of the Internal Revenue Code and, therefore, the related trust is exempt in accordance with Revenue Procedure 2002-6 and Announcement 2001-77, the Plan Sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan, as amended, is qualified and the related trust is tax exempt.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER PENSION PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by various federal and state taxing authorities. Management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the accompanying financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. PARTIES IN INTEREST

All Plan investments are maintained by Huntington Bank. Certain administrative expenses, including costs to prepare the annual IRS Form 5500 and the audit of the annual financial statements, are paid by the Plan Sponsor, who is reimbursed by the Plan. As of December 31, 2013 and 2012, the Plan owed the Plan Sponsor \$260,653 and \$220,986, respectively. Blue & Co., LLC, serves as the Plan Auditor. Aon Hewitt serves as the Plan Actuary.

7. PLAN TERMINATION

Should the Plan terminate at some future time, the assets of the Plan shall be first used to pay expenses of administration, and then to provide benefits to participants in accordance with Section 4044 of ERISA. If the Plan's net assets are inadequate, the Pension Benefit Guaranty Corporation generally guarantees the payment of vested benefits subject to certain limitations prescribed by ERISA. Whether a particular participant's accumulated plan benefits will be paid depends on the priority of those benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially paid provided for by the then existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER PENSION PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

8. RISKS AND UNCERTAINTIES

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

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

9. FAIR VALUE MEASUREMENTS

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

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

Level 2: Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER PENSION PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

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

The Plan's policy is to recognize transfers, if any, between levels as of the actual date of the event or change in circumstances. No transfers between levels occurred in 2013 and 2012.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012:

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

Money market funds: Valued based at the subscription and redemption activity at a \$1 stable net asset value (NAV). However, on a daily basis the funds are valued at their daily NAV calculated using the amortized cost of the securities held in the fund.

Common stocks and preferred stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

Corporate notes: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

U.S. Government Agency and Municipal Issues: Valued using pricing models maximizing the use of observable inputs for similar securities.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER PENSION PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

Assets measured at fair value on a recurring basis as of December 31, 2013 are as follows:

	Level 1	Level 2	Level 3	Total
Money market funds	\$ -	\$ 3,333,504	\$ -	\$ 3,333,504
Corporate notes:				
Basic materials	-	1,044,275	-	1,044,275
Consumer defensive	-	802,031	-	802,031
Energy	-	1,025,907	-	1,025,907
Financial services	-	1,183,931	-	1,183,931
Healthcare	-	916,376	-	916,376
Industrials	-	699,395	-	699,395
Technology	-	1,268,449	-	1,268,449
US Governmental Agency and Municipal issues:				
US government mortgage backed securities	-	121	-	121
Municipal obligations	-	5,428,468	-	5,428,468
Collateralized mortgage obligations	-	12,947	-	12,947
Common stocks:				
Mid cap	1,294,793	-	-	1,294,793
Large cap	12,741,762	-	-	12,741,762
Preferred stocks	193,712	-	-	193,712
Mutual funds:				
Small cap	1,663,687	-	-	1,663,687
Mid cap	4,828,258	-	-	4,828,258
Large cap	1,747,314	-	-	1,747,314
Fixed income	4,201,103	-	-	4,201,103
International	5,211,244	-	-	5,211,244
Total assets at fair value	<u>\$ 31,881,873</u>	<u>\$ 15,715,404</u>	<u>\$ -</u>	<u>\$ 47,597,277</u>

Assets measured at fair value on a recurring basis as of December 31, 2012 are as follows:

	Level 1	Level 2	Level 3	Total
Money market funds	\$ -	\$ 6,488,974	\$ -	\$ 6,488,974
Corporate notes:				
Basic materials	-	1,058,165	-	1,058,165
Consumer cyclical	-	103,883	-	103,883
Consumer defensive	-	1,220,616	-	1,220,616
Energy	-	634,145	-	634,145
Financial services	-	2,124,315	-	2,124,315
Healthcare	-	1,248,649	-	1,248,649
Industrials	-	1,122,595	-	1,122,595
Technology	-	1,613,858	-	1,613,858
Utilities	-	720,024	-	720,024
US Governmental Agency and Municipal issues				
US government mortgage backed securities	-	261	-	261
Municipal obligations	-	5,603,925	-	5,603,925
Collateralized mortgage obligations	-	16,129	-	16,129
Common stocks:				
Small cap	81,561	-	-	81,561
Mid cap	960,054	-	-	960,054
Large cap	9,078,538	-	-	9,078,538
Preferred stocks	360,336	-	-	360,336
Mutual funds:				
Small cap	1,034,044	-	-	1,034,044
Mid cap	1,396,148	-	-	1,396,148
Large cap	2,180,058	-	-	2,180,058
Fixed income	3,072,461	-	-	3,072,461
International	3,785,051	-	-	3,785,051
Total assets at fair value	<u>\$ 21,948,251</u>	<u>\$ 21,955,539</u>	<u>\$ -</u>	<u>\$ 43,903,790</u>

Supplemental Schedules

**SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER
PENSION PLAN**

SCHEDULE OF ASSETS HELD AT END OF YEAR
FORM 5500, SCHEDULE H, LINE 4i
DECEMBER 31, 2013
EIN: 31-4391798 PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of Investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value

Cash and cash equivalents

Bank of America Secondary CD	Certificate of deposit V/R	2/4/2017	100,000	96,670
* Huntington Conservative Deposit Account	Money fund		250,000	250,000
* Huntington Ohio Municipal Money Market Fund II	Money fund		3,083,504	3,083,504
Total cash and cash equivalents			3,433,504	3,430,174

Corporate Notes

American Express Credit Co.	\$180,000 face amount, 2.750%, due 9/15/2015	189,824	186,275
Amgen Inc.	\$500,000 face amount, 2.500%, due 11/15/2016	527,080	517,475
Broadcom Corp	\$500,000 face amount, 2.700%, due 11/01/2018	534,875	505,965
Canadian Natl Railway	\$100,000 face amount, 4.950%, due 01/15/2014	104,771	100,156
Caterpillar Financial Services Corp	\$100,000 face amount, 1.550%, due 06/15/2015	100,395	100,309
Citigroup Inc	\$100,000 face amount, 5.000%, due 09/15/2014	99,094	102,848
Conocophillips	\$27,000 face amount, 4.750%, due 02/01/2014	28,385	27,092
Diageo Finance BV Company Guarantee Global	\$100,000 face amount, 3.250%, due 01/15/2015	105,532	102,869

See accompanying report of independent auditors.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER
PENSION PLAN

SCHEDULE OF ASSETS HELD AT END OF YEAR
FORM 5500, SCHEDULE H, LINE 4i
DECEMBER 31, 2013
EIN: 31-4391798 PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
Ecolab Inc		\$500,000 face amount, 3.000%, due 12/08/2016	538,095	523,850
FMC Technologies		\$500,000 face amount, 2.000%, due 10/01/2017	506,630	495,775
Hewlett Packard Co		\$270,000 face amount, 3.000%, due 09/15/2016	280,697	280,859
John Deere Capital Corp		\$500,000 face amount, 2.250%, due 04/17/2019	521,368	498,930
JP Morgan Chase & Co.		\$250,000 face amount, 3.700%, due 01/20/2015	265,255	257,800
Laboratory Corp American Holdings Inc		\$500,000 face amount, 3.125%, due 05/15/2016	528,860	520,425
Morgan Stanley		\$500,000 face amount, 6.000%, due 04/28/2015	542,390	532,515
Murphy Oil Corp		\$500,000 face amount, 2.500%, due 12/01/2017	505,500	503,040
Pfizer, Inc.		\$100,000 face amount, 4.500%, due 02/15/2014	103,139	100,476
Procter & Gamble Co		\$90,000 face amount, 4.950% due 08/15/2014	94,242	92,557

See accompanying report of independent auditors.

**SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER
PENSION PLAN**

SCHEDULE OF ASSETS HELD AT END OF YEAR
FORM 5500, SCHEDULE H, LINE 4i
DECEMBER 31, 2013
EIN: 31-4391798 PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of Investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
Texas Instruments		\$500,000 face amount, 1.650%, due 08/03/2019	498,965	481,625
Thermo Fisher Scientific Inc		\$300,000 face amount, 1.850%, due 01/15/2018	305,529	298,425
Walgreen Co		\$500,000 face amount, 1.800%, due 09/15/2017	505,770	503,465
WAL-MART Stores Inc.		\$100,000 face amount, 2.875%, due 4/1/2015	104,959	103,140
Wells Fargo Bank		\$100,000 face amount, 4.750%, due 02/09/2015	107,759	104,493
Total Corporate Notes			7,099,114	6,940,364
<u>U.S. Government / Agency and Municipal Issues</u>				
Bladen County NC		\$500,000 par value, 1.770% due 5/1/2019	500,000	478,265
Caledonia MI Community Schools		\$250,000 par value, 0.800% due 5/1/2015	250,000	250,298
Chargin Falls OH EXMP VLG SD		\$250,000 par value, 1.000% due 12/1/2016	250,000	248,858
Columbus GA Building Auth Lease		\$500,000 par value, 2.000% due 1/1/2017	520,430	505,825

See accompanying report of independent auditors.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER
PENSION PLAN

SCHEDULE OF ASSETS HELD AT END OF YEAR
FORM 5500, SCHEDULE H, LINE 4i
DECEMBER 31, 2013
EIN: 31-4391798 PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	FHLMC CMO Series 1316 CLZ	\$2,071,130 par value, 8.000% due 6/15/2022	2,084	2,355
	FHLMC SER-31 CL-Z CMO	\$8,581,400 par value, 8.000% due 4/25/2024	8,581	9,889
	FHLMC SER-1175 CL-D	\$621,450 par value, 8.000% due 11/15/2021	637	702
	FNMA Pool # 47868	\$120,790 par value, 9.000%, due 5/1/2017	121	122
	Kentucky Asset/Liability Common General Fund	\$500,000 par value, 2.939% due 4/1/2014	515,990	502,870
	King County WA School District #406	\$350,000 par value, 0.591% due 12/1/2015	350,000	349,472
	Loveland OH City School District	\$330,000 par value, 3.000% due 12/1/2016	355,357	347,328
	Minneapolis MN Ref-Taxable-Tax	\$500,000 par value, 4.850% due 3/1/2018-2014	529,205	502,345
	Myrtle Beach SC	\$500,000 par value, 3.000% due 3/1/2019	539,205	507,170
	North Iowa St Area Community College	\$305,000 par value, 1.000% due 6/1/2015	308,736	306,068

See accompanying report of independent auditors.

**SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER
PENSION PLAN**

SCHEDULE OF ASSETS HELD AT END OF YEAR
FORM 5500, SCHEDULE H, LINE 4i
DECEMBER 31, 2013
EIN: 31-4391798 PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	Sioux Falls SD Sales Tax Revenue	\$500,000 par value, 2.000% due 11/15/2018	520,260	499,440
	Snohomish County Washington	\$500,000 par value, 2.000% due 12/1/2018	521,895	500,380
	Southampton Town NY	\$220,000 par value, 2.000% due 11/15/2018	226,255	217,877
	Southampton Town NY	\$220,000 par value, 2.000% due 11/15/2019	224,316	212,272
	Total U.S. Government / Agency and Municipal Issues		5,623,072	5,441,536
	<u>Common Stocks</u>			
	3M Company	2,150 shares	161,585	301,538
	Abbott Laboratories	2,320 shares	55,505	88,926
	Abbvie Inc	2,320 shares	60,190	122,519
	Accenture PLC CL A	2,290 shares	159,596	188,284
	Ace Limited	625 shares	60,150	64,706
	Agrim Inc	500 shares	41,664	45,740
	American Electric Power	1,760 shares	54,978	82,262
	American Express Co.	2,420 shares	142,671	219,567

See accompanying report of independent auditors.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER
PENSION PLAN

SCHEDULE OF ASSETS HELD AT END OF YEAR
FORM 5500, SCHEDULE H, LINE 4i
DECEMBER 31, 2013
EIN: 31-4391798 PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	American International Group	8 shares	136	8
	Amgen Inc	865 shares	82,571	98,679
	Apple Inc	290 shares	158,029	162,696
	Aqua America Inc	3,737 shares	61,394	88,156
	Archer-Daniels-Midland Co	1,000 shares	24,740	43,400
	AT&T Inc	1,965 shares	54,124	69,089
	Atwood Oceanics Inc	1,300 shares	54,762	69,407
	Automatic Data Processing	2,645 shares	143,638	213,713
	Ball Corp	1,090 shares	50,031	56,309
	Baxter International Inc w/1 RT/SH	1,525 shares	92,188	106,064
	BCE Inc New	700 shares	22,397	30,303
	Berkshire Hathaway Inc CL B	2,245 shares	142,330	266,167
	BHP Billiton LTD-SPON ADR	500 shares	43,090	34,100
	Borg-Warner Inc	2,260 shares	88,477	126,357
	BP PLC Spons ADR	2,742 shares	166,047	133,289
	Bristol-Myers Squibb Co	2,975 shares	88,286	158,121
	Cardinal Health Inc	1,820 shares	54,213	121,594
	Caterpillar Inc	900 shares	15,393	81,729
	Century Link Inc	1,507 shares	52,367	47,998
	Chevron Corporation	1,900 shares	149,802	237,329
	Chubb Corp W/1 RT/SH	1,735 shares	137,700	167,653

See accompanying report of independent auditors.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER
PENSION PLAN

SCHEDULE OF ASSETS HELD AT END OF YEAR
FORM 5500, SCHEDULE H, LINE 4i
DECEMBER 31, 2013
EIN: 31-4391798 PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	Church & Dwight Co Inc w/1 RT/SH	1,245 shares	70,176	82,519
	Coach Inc	2,040 shares	107,601	114,505
	Coca Cola CO	3,620 shares	108,734	149,542
	Colgate Palmolive	950 shares	49,918	61,950
	Comcast Corp CL A	2,490 shares	90,867	129,393
	Conocophillips	2,515 shares	119,682	177,685
	Consolidated Edison Inc	1,720 shares	76,152	95,082
	Costco Wholesale Corp	685 shares	70,055	81,529
	Deere & Co	855 shares	75,501	78,087
	Diageo PLC	860 shares	57,588	113,881
	Dover Corp	550 shares	50,011	53,097
	Du Pont E I DE Nemours & Co	900 shares	24,863	58,473
	Duke Energy corp	1,525 shares	81,145	105,240
	Ebay Inc	3,060 shares	149,588	167,887
	Ecolab Inc	600 shares	29,019	62,562
	Eli Lilly & Co w/1 RT/SH	1,100 shares	45,938	56,100
	EMC Corp/Mass	5,840 shares	150,053	146,876
	Emerson Electric Co	1,860 shares	99,959	130,535
	Exxon Mobil Corp	1,410 shares	102,966	142,692
	Facebook Inc	960 shares	49,584	52,463
	Fiserv Inc	2,150 shares	100,738	126,958
	Franklin Res Inc	3,045 shares	133,857	175,788

See accompanying report of independent auditors.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER
PENSION PLAN

SCHEDULE OF ASSETS HELD AT END OF YEAR
FORM 5500, SCHEDULE H, LINE 4i
DECEMBER 31, 2013
EIN: 31-4391798 PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of Investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
General Electric Co		7,260 shares	183,046	203,498
Genuine Parts CO		1,020 shares	69,636	84,854
Gilead Sciences Inc		2,445 shares	78,804	183,620
Glaxo Smithkline PLC ADR		3,330 shares	133,206	177,789
Google Inc CL A		190 shares	139,247	212,935
Halliburton Co		3,110 shares	98,661	157,833
Hershey Co w/1 RT/SH		1,786 shares	92,233	173,653
Home Depot Inc		1,455 shares	98,613	119,805
Honeywell International Inc		1,885 shares	90,606	172,232
IBM Corp		870 shares	139,753	163,186
Illinois Tool Works		1,210 shares	75,384	101,737
Intel Corp		7,355 shares	153,330	190,899
ITT Corporation		850 shares	18,654	36,907
Johnson & Johnson		1,910 shares	116,401	174,937
JP Morgan Chase & Co		2,585 shares	125,430	151,171
Kimberly-Clark Corp		2,485 shares	176,398	259,583
KLA-Tencor Corp		1,600 shares	100,429	103,136
Lowes Companies Inc		2,580 shares	63,511	127,839
Loew's Corp.		500 shares	16,899	24,120
Marathon Petroleum Corp		1,120 shares	95,878	102,738
Marriott International Inc		2,070 shares	74,532	102,157

See accompanying report of independent auditors.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER
PENSION PLAN

SCHEDULE OF ASSETS HELD AT END OF YEAR
FORM 5500, SCHEDULE H, LINE 4i
DECEMBER 31, 2013
EIN: 31-4391798 PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
McDonalds Corp		1,020 shares	64,796	98,971
Merck & Co Inc		2,265 shares	100,238	113,363
MetLife Inc		3,950 shares	141,330	212,984
Monsanto CO		500 shares	40,569	58,275
National Grid PLC-SP ADR		1,325 shares	58,467	86,549
National Oilwell Varco Inc		600 shares	15,907	47,718
Nike Inc CL B		1,620 shares	89,206	127,397
Noble Corp		2,020 shares	72,757	75,689
Novartis AG ADR		2,105 shares	114,806	169,200
Nucor Corp		695 shares	35,136	37,099
Oracle Corporation		5,410 shares	173,432	206,987
Pepsico Inc		1,315 shares	76,726	109,066
Pfizer Inc		2,045 shares	51,931	62,638
PPG Industries Inc		605 shares	89,635	114,744
Praxair Inc		545 shares	59,996	70,866
Proctor & Gamble CO		1,325 shares	71,284	107,868
Prudential Financial Inc		2,290 shares	127,988	211,184
Qualcomm Inc		2,870 shares	180,213	213,098
Rackspace Hosting Inc		500 shares	15,614	19,565
Raytheon Company		1,800 shares	94,850	163,260
Royal Bank of Canada		1,200 shares	59,592	80,676
Royal Dutch Shell PLC - ADR		1,845 shares	116,090	131,493

See accompanying report of independent auditors.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER
PENSION PLAN

SCHEDULE OF ASSETS HELD AT END OF YEAR
FORM 5500, SCHEDULE H, LINE 4i
DECEMBER 31, 2013
EIN: 31-4391798 PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
Sanofi ADR		1,715 shares	56,113	91,975
Schlumberger LTD		1,675 shares	131,558	150,934
Smucker (J.M.) CO		590 shares	50,162	61,136
Southern Co		2,460 shares	91,188	101,131
State Street Corp.		2,540 shares	113,038	186,411
Symantec Corp		2,400 shares	36,810	56,592
Target Corp		1,510 shares	87,414	95,538
Texas Instruments Inc		5,410 shares	164,691	237,553
The Kroger CO		1,620 shares	48,802	64,039
TJX Companies Inc		2,260 shares	98,940	144,030
Torchmark Corp.		1,200 shares	49,363	93,780
Travelers Cos Inc		1,810 shares	131,750	163,877
Union Pacific Corp		605 shares	74,772	101,640
United Health Group Inc		1,480 shares	85,147	111,444
United Technologies Corp		1,120 shares	75,786	127,456
US Bancorp		1,455 shares	50,197	58,782
Valero Energy Corp		3,830 shares	144,952	193,032
Verizon Communications		1,460 shares	47,190	71,744
VF Corp w/1 RT/SH		2,460 shares	45,833	153,356
Vodafone Group PLC		1,500 shares	34,312	58,965
Wells Fargo & CO		6,000 shares	209,385	272,400
Yum Brands Inc		1,440 shares	77,031	108,874
Total Common Stock			10,157,697	14,036,555

See accompanying report of independent auditors.

**SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER
PENSION PLAN**

SCHEDULE OF ASSETS HELD AT END OF YEAR
FORM 5500, SCHEDULE H, LINE 4i
DECEMBER 31, 2013
EIN: 31-4391798 PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party			Description of Investment including maturity date, rate of interest, collateral, par or maturity value	
			Cost	Current Value
<u>Preferred Stock</u>				
Bank of America Corp Series D		1,200 shares	27,638	28,908
Barclays Bank PLC PFD Series 3		2,000 shares	47,684	50,340
ML Capital Trust IV PFD		2,200 shares	50,173	55,264
Morgan Stanley CP TR IV Series PFD		2,500 shares	61,593	59,200
Total Preferred Stock			187,088	193,712

Mutual Funds

Artisan International Value Fund	25,303.782 units	865,269	930,420
Eaton Vance Atlanta Capital Sid-Cap Fund	14,644.062 units	302,151	361,562
Fidelity Real Estate Income Fund	22,768.670 units	256,649	252,277
Franklin Templeton Global Bond Fund Advisor Class	114,926.504 units	1,545,393	1,504,388
Gateway Fund	12,552.710 units	353,628	363,903
I Shares Core S&P Mid-Cap ETF	20,770.000 units	2,259,269	2,779,234
I Shares Core S&P Small-Cap ETF	15,245.000 units	1,234,691	1,663,687
I Shares MSCI EAFE Index Fund	40,198.000 units	2,278,093	2,697,085
I Shares MSCI Emerging Markets Index Fund	16,420.000 units	693,696	686,274
I Shares TIPS Bond Fund	6,880.000 units	844,969	756,112
Jefferies Alerian MLP ETF	14,670.000 units	256,283	260,979
Loomis Sayles Global Equity	35,225.464 units	670,831	680,204

See accompanying report of independent auditors.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER
PENSION PLAN

SCHEDULE OF ASSETS HELD AT END OF YEAR
FORM 5500, SCHEDULE H, LINE 4i
DECEMBER 31, 2013
EIN: 31-4391798 PLAN NUMBER: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of Investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
Mainstay Marketfield Fund		14,856.168 units	250,031	275,136
Oppenheimer Developing Markets Fund- Class Y		23,894.164 units	841,812	897,465
PIMCO Total Return Fund Institutional Class		86,170.444 units	979,737	921,162
Powershares Preferred Portfolio		64,730.000 units	958,508	869,971
Powershares DB Commodity Index Tracking Fund		5,825.000 units	150,919	149,470
SPDR Dow Jones Indust Av Fund		2,587.000 units	260,557	428,071
Third Avenue Real Estate Value Fund		17,692.046 units	512,190	509,885
Vanguard Reit Fund		10,290.000 units	743,408	664,321
Total Mutual Funds			16,258,084	17,651,606
Total Investments			\$ 42,758,559	\$ 47,693,947

* denotes party-in-interest

See accompanying report of independent auditors.

SOUTHEASTERN OHIO REGIONAL MEDICAL CENTER
PENSION PLAN

SCHEDULE OF REPORTABLE TRANSACTIONS
FORM 5500, SCHEDULE H, LINE 4j
YEAR ENDED DECEMBER 31, 2013
EIN: 31-4391798 PLAN NUMBER: 001

(a) Identity of party	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Aggregate transactions representing 5% or more of assets available for plan benefits at the beginning of the year:								
Huntington Ohio Municipal Money Market Fund II	Money Fund	\$ 7,641,083	\$ -	\$ -	\$ -	7,641,083	\$ 7,641,083	-
Huntington Ohio Municipal Money Market Fund II	Money Fund		10,796,553	-	-	10,796,553	10,796,553	-

See accompanying report of independent auditors.

Plan Name	Southeast Ohio Regional Medical Center Pension Plan
Plan Sponsor EIN	31-4391798
ERISA Plan No.	001
Plan Year End	12/31/2013

The required attachment noted below is included within the Accountant's Opinion attachment to the Form 5500 Schedule H, Part III, which consists of the entire Audit report issued by the Plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line Item	Description
5500 Schedule H	Line 4i	Schedule of Assets (Held at End of Year)

Plan Name	Southeast Ohio Regional Medical Center Pension Plan
Plan Sponsor EIN	31-4391798
ERISA Plan No.	001
Plan Year End	12/31/2013

The required attachment noted below is included within the Accountant's Opinion attachment to the Form 5500 Schedule H, Part III, which consists of the entire Audit report issued by the Plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line Item	Description
5500 Schedule H	Line 4j	Schedule of Reportable Transactions

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

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.

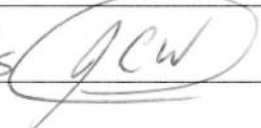
A Name of plan Southeastern Ohio Regional Medical Center Pension Plan		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Southeastern Ohio Regional Medical Center		D Employer Identification Number (EIN) 31-4391798
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other		
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2013</u>		
2 Assets:		
a Market value	2a	44,114,233
b Actuarial value	2b	44,888,451
3 Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 272	25,852,135
b For terminated vested participants	3b 252	5,112,998
c For active participants:		
(1) Non-vested benefits	3c(1)	1,833,138
(2) Vested benefits	3c(2)	17,013,153
(3) Total active	3c(3) 428	18,846,291
d Total	3d 952	49,811,424
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐		
a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b	
5 Effective interest rate	5	6.71 %
6 Target normal cost	6	411,488

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>Jason C. Wells</u> 	10/02/2014
Signature of actuary		Date
Jason C. Wells		14-07067
Type or print name of actuary		Most recent enrollment number
Aon Consulting, Inc.		(614) 436-8100
Firm name		Telephone number (including area code)
445 Hutchinson Ave, Suite 900		
Columbus	OH 43235-8619	
Address of the firm		

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1,809,107
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		0
9 Amount remaining (line 7 minus line 8)	0	1,809,107
10 Interest on line 9 using prior year's actual return of <u>6.56</u> %		118,677
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>7.05</u> % except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	1,927,784

Part III Funding Percentages

14 Funding target attainment percentage	14	86.24 %
15 Adjusted funding target attainment percentage	15	82.76 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	86.21 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2013	541,981				
07/12/2013	550,000				
01/15/2014	600,000				
04/07/2014	760,000				
07/10/2014	760,000				
09/11/2014	760,000				
Totals ▶			18(b)	3,971,981	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	3,694,273

20 Quarterly contributions and liquidity shortfalls:**a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:			
a Segment rates:	1st segment: 5.23 %	2nd segment: 6.51 %	3rd segment: 7.16 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	411,488
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	6,850,757	2,252,269	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	2,663,757
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	506,848	506,848
36 Additional cash requirement (line 34 minus line 35).....		36	2,156,909
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	3,694,273
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	1,537,364
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	506,848
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Schedule SB, line 15—Reconciliation of Differences Between Valuation Results and
Amounts Used to Calculate AFTAP

The AFTAP for the Plan was originally issued September 30, 2013 based on the Funding Target measured under the Moving Ahead for Progress in the 21st Century Act (MAP-21) rules. When the Highway and Transportation Funding Act of 2014 (HATFA) became law, the January 1, 2013 valuation was revised to reflect the new HATFA rules. The AFTAP was not recertified, because the change in the AFTAP based on HATFA did not result in a material change.

	9/30/2013 Certification	Revised 1/1/2013 HATFA Valuation
Funding Target	\$51,905,947	\$49,811,424
Value of Plan Assets	44,888,451	44,888,451
Funding Standard Carryover Balance	0	0
Prefunding Balance	1,927,784	1,927,784
Annuities Purchased for NHCE's	0	0
Security Posted	0	0
Certified AFTAP	82.76%	86.24%

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2013

Date	Amount	Days to Discount to 1/1/2013 at 6.71%	Interest Adjusted Contribution
April 12, 2013	\$541,981	101	\$532,328
July 12, 2013	550,000	192	531,528
January 15, 2014	600,000	379	560,873
April 7, 2014	760,000	461	700,148
July 10, 2014	760,000	555	688,536
September 11, 2014	760,000	618	680,860
Total Contribution	\$3,971,981		\$3,694,273

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

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

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

(a)	(b)	(c)	(d) Product	(e)	(f)	(g) Product (a) × (e) × (f)
Age	Rate	Weight	(a) × (b) × (c)	Rate	Weight	(f)
55	2.50%	1.0000	1.38	7.50%	1.0000	4.13
56	2.50%	0.9750	1.37	7.50%	0.9250	3.89
57	2.50%	0.9506	1.35	7.50%	0.8556	3.66
58	2.50%	0.9269	1.34	7.50%	0.7915	3.44
59	2.50%	0.9037	1.33	7.50%	0.7321	3.24
60	5.00%	0.8811	2.64	15.00%	0.6772	6.09
61	5.00%	0.8370	2.55	15.00%	0.5756	5.27
62	20.00%	0.7952	9.86	60.00%	0.4893	18.20
63	10.00%	0.6362	4.01	30.00%	0.1957	3.70
64	10.00%	0.5725	3.66	30.00%	0.1370	2.63
65	30.00%	0.5153	10.05	90.00%	0.0959	5.61
66	30.00%	0.3607	7.14	90.00%	0.0096	0.57
67	100.00%	0.2525	16.92	100.00%	0.0010	0.06
		Average	63.60			60.49
		Weight	50%			50%
				Weighted Average		62.05

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

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

For ERISA Requirements

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2012), each adjusted as needed to fall within the 25-year average interest rate corridor under HATFA
1st Segment Rate	5.23%
2nd Segment Rate	6.51%
3rd Segment Rate	7.16%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2012), without regard to interest rate stabilization
1st Segment Rate	1.75%
2nd Segment Rate	4.62%
3rd Segment Rate	5.72%
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	65
Mortality Rates	
Healthy and Disabled	2013 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Table 2
Disability Rates	None
Decrement Timing	Beginning of year decrements
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are 3 years older than their spouses.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$205,000.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

For ERISA Requirements

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2011 Plan Year

7.00%, limited to 6.57%

2012 Plan Year

7.00%

Trust Expenses Included in Target Normal Cost

Based on prior year administrative expenses and current year PBGC premiums

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2013

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Table 1
Retirement Rates—Retirement Rates

<u>Age</u>	<u>Standard</u>	<u>Rule of 89</u>
55	2.50%	7.50%
56	2.50%	7.50%
57	2.50%	7.50%
58	2.50%	7.50%
59	2.50%	7.50%
60	5.00%	15.00%
61	5.00%	15.00%
62	20.00%	60.00%
63	10.00%	30.00%
64	10.00%	30.00%
65	30.00%	90.00%
66	30.00%	90.00%
67	100.00%	100.00%

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Table 2

Withdrawal Rates—Termination Rates

Age	Rate	Age	Rate
15	9.9384%	45	6.3540%
16	9.9384%	46	6.0053%
17	9.9384%	47	5.6227%
18	9.9384%	48	5.2000%
19	9.9384%	49	4.7337%
20	9.9384%	50	4.2247%
21	9.8898%	51	3.6823%
22	9.8398%	52	3.1228%
23	9.7877%	53	2.5661%
24	9.7331%	54	2.0347%
25	9.6742%	55	1.5488%
26	9.6114%	56	1.1247%
27	9.5438%	57	0.7718%
28	9.4704%	58	0.4939%
29	9.3906%	59	0.2879%
30	9.3031%	60	0.1465%
31	9.2065%	61	0.0594%
32	9.1000%	62	0.0152%
33	8.9820%	63	0.0000%
34	8.8511%	64	0.0000%
35	8.7062%		
36	8.5466%		
37	8.3717%		
38	8.1815%		
39	7.9756%		
40	7.7543%		
41	7.5151%		
42	7.2556%		
43	6.9760%		
44	6.6758%		

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

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

General Information

Original Effective Date:	July 1, 1967
Effective Date of Last Amendment:	January 1, 2009
Plan Year:	January 1 to December 31
Employer Fiscal Year:	January 1 to December 31
Employer ID Number:	31- 4391798
Plan Number:	001
Plan Administrator:	Southeastern Ohio Regional Medical Center

Eligibility

All employees of the Employer are eligible to participate in the Plan on the January 1 nearest the completion of one year of service and attaining age 21. As of April 30, 2007, no new participants shall enter the plan.

Service

Service shall equal total years of service with the Employer. A Year of Credited Service is credited for each year in which an employee works 1,800 hours and a pro-rata year if less hours are earned, provided at least 500 hours of service are earned. A break in service occurs at the start of any plan year in which the employee works 500 hours or less for the Employer in such year. Service will not be interrupted by:

- (1) A leave of absence granted by the Employer,
- (2) A period of service in the Armed Forces of the United States under which employment rights are granted.

An employee will be given credit for his pre-break service if either of the following occurs:

- (3) The employee had a vested interest in his Accrued Benefit at the time of his break in service, or
- (4) The employee's period of absence was less than his pre-break service, or five years, whichever is greater.

A year of Eligibility Service is granted for a calendar year in which an employee worked at least 1,000 hours.

No Credited Service shall be earned after April 30, 2007.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Normal Retirement Date

Normal Retirement Date is the first day of the month coincident with or next following the later of 1) the attainment of age 65 and 2) the fifth anniversary of participation in the Plan.

Normal Retirement Benefit

The amount of annual benefit to be paid in monthly installments for life is 1.5% of the Average Compensation up to Covered Compensation multiplied by the participant's Years of Credited Service, limited to a maximum of 35, plus 2.15% of the participant's Average Compensation in excess of Covered Compensation multiplied by the participant's Years of Credited Service, limited to a maximum of 35.

Average Compensation

The average of the final five years of compensation in which service was earned. Compensation for years were less than one year of service is earned shall be annualized to an 1,800 hour basis. Average Compensation is frozen as of April 30, 2007.

Delayed Retirement

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

Accrued Benefit

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

Early Retirement Benefits

Upon the completion of 10 years of service and the attainment of age 55, a participant may elect to retire. He may receive a monthly benefit for life beginning at his Normal Retirement Date equal to the Accrued Benefit at early retirement date. Payments may begin immediately, with the benefit being reduced 1/180th per month for each of the first 5 years and then 1/360th per month for each additional year that the Early Retirement Date precedes the Normal Retirement Date. If a participant's age plus service sum to at least 89 (called the "Rule of 89"), they may receive their Accrued Benefit without reduction at early retirement.

Death Benefit

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

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

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Severance Benefits

Upon the termination of employment after 5 or more years of vesting service or after reaching normal retirement age, a participant shall be 100% vested in his Accrued Benefit which will be payable at Normal Retirement Date.

A participant who terminates with 10 or more years of service may elect to receive a reduced benefit as early as age 55.

Optional Methods of Settlement

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

- (1) A reduced benefit to be paid during the participant's lifetime with one-half the reduced benefit to be continued to his spouse for her lifetime after his death.
- (2) A reduced benefit to be paid during the participant's lifetime with either 66 2/3%, 75% or 100% of the reduced benefit to be continued to his spouse for her lifetime after his death.
- (3) A reduced benefit to be paid for either 120 months certain or 180 month certain and thereafter for life.

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity and are based on the 1971 GAM table for males and 8% interest.

Amendment or Termination of Plan

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

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

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

Plan Changes Since the Prior Year

The funding valuation does not reflect any plan changes.

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

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

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Schedule SB, line 24—Change in Actuarial Assumptions

The following non-prescribed actuarial assumptions changed for the 2013 plan year:

- The expected return on assets changed from 7.00% for 2012 to 6.25% for 2013 to better reflect current asset allocations.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2013

Attained Age	Number of Participants and Average Compensation									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29	4	2								
30-34	6	31	10							
35-39	4	17	17	7						
40-44		16	19	17	8					
45-49	2	10	12	10	20	3				
50-54	3	17	10	7	11	18				
55-59	3	12	8	8	13	21	15			
60-64	3	6	10	11	7	6	8	2		
65-69		3	1	4	2	1				
70+			2	1						

N-428

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 2,483,113	January 1, 2008	2	\$ 1,273,196
Shortfall	\$ (1,900,543)	January 1, 2009	3	\$ (666,070)
Shortfall	\$ 5,037,057	January 1, 2010	4	\$ 1,357,129
Shortfall	\$ 3,158,300	January 1, 2011	5	\$ 697,645
Shortfall	\$ (3,888,515)	January 1, 2012	6	\$ (739,736)
Shortfall	\$ 1,961,345	January 1, 2013	7	\$ 330,105

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

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

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

(a)	(b)	(c)	(d) Product	(e)	(f)	(g) Product (a) × (e) × (f)
Age	Rate	Weight	(a) × (b) × (c)	Rate	Weight	(f)
55	2.50%	1.0000	1.38	7.50%	1.0000	4.13
56	2.50%	0.9750	1.37	7.50%	0.9250	3.89
57	2.50%	0.9506	1.35	7.50%	0.8556	3.66
58	2.50%	0.9269	1.34	7.50%	0.7915	3.44
59	2.50%	0.9037	1.33	7.50%	0.7321	3.24
60	5.00%	0.8811	2.64	15.00%	0.6772	6.09
61	5.00%	0.8370	2.55	15.00%	0.5756	5.27
62	20.00%	0.7952	9.86	60.00%	0.4893	18.20
63	10.00%	0.6362	4.01	30.00%	0.1957	3.70
64	10.00%	0.5725	3.66	30.00%	0.1370	2.63
65	30.00%	0.5153	10.05	90.00%	0.0959	5.61
66	30.00%	0.3607	7.14	90.00%	0.0096	0.57
67	100.00%	0.2525	16.92	100.00%	0.0010	0.06
		Average	63.60			60.49
		Weight	50%			50%
				Weighted Average		62.05

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2013

Date	Amount	Days to Discount to 1/1/2013 at 6.71%	Interest Adjusted Contribution
April 12, 2013	\$541,981	101	\$532,328
July 12, 2013	550,000	192	531,528
January 15, 2014	600,000	379	560,873
April 7, 2014	760,000	461	700,148
July 10, 2014	760,000	555	688,536
September 11, 2014	760,000	618	680,860
Total Contribution	<u>\$3,971,981</u>		<u>\$3,694,273</u>

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Schedule SB, line 15—Reconciliation of Differences Between Valuation Results and
Amounts Used to Calculate AFTAP

The AFTAP for the Plan was originally issued September 30, 2013 based on the Funding Target measured under the Moving Ahead for Progress in the 21st Century Act (MAP-21) rules. When the Highway and Transportation Funding Act of 2014 (HATFA) became law, the January 1, 2013 valuation was revised to reflect the new HATFA rules. The AFTAP was not recertified, because the change in the AFTAP based on HATFA did not result in a material change.

	9/30/2013 Certification	Revised 1/1/2013 HATFA Valuation
Funding Target	\$51,905,947	\$49,811,424
Value of Plan Assets	44,888,451	44,888,451
Funding Standard Carryover Balance	0	0
Prefunding Balance	1,927,784	1,927,784
Annuities Purchased for NHCE's	0	0
Security Posted	0	0
Certified AFTAP	82.76%	86.24%

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

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

For ERISA Requirements

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2012), each adjusted as needed to fall within the 25-year average interest rate corridor under HATFA
1st Segment Rate	5.23%
2nd Segment Rate	6.51%
3rd Segment Rate	7.16%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2012), without regard to interest rate stabilization
1st Segment Rate	1.75%
2nd Segment Rate	4.62%
3rd Segment Rate	5.72%
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	65
Mortality Rates	
Healthy and Disabled	2013 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Table 2
Disability Rates	None
Decrement Timing	Beginning of year decrements
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are 3 years older than their spouses.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$205,000.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

For ERISA Requirements

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2011 Plan Year

7.00%, limited to 6.57%

2012 Plan Year

7.00%

Trust Expenses Included in Target Normal Cost

Based on prior year administrative expenses and current year PBGC premiums

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2013

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Table 1

Retirement Rates—Retirement Rates

Age	Standard	Rule of 89
55	2.50%	7.50%
56	2.50%	7.50%
57	2.50%	7.50%
58	2.50%	7.50%
59	2.50%	7.50%
60	5.00%	15.00%
61	5.00%	15.00%
62	20.00%	60.00%
63	10.00%	30.00%
64	10.00%	30.00%
65	30.00%	90.00%
66	30.00%	90.00%
67	100.00%	100.00%

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Table 2

Withdrawal Rates—Termination Rates

Age	Rate	Age	Rate
15	9.9384%	45	6.3540%
16	9.9384%	46	6.0053%
17	9.9384%	47	5.6227%
18	9.9384%	48	5.2000%
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24	9.7331%	54	2.0347%
25	9.6742%	55	1.5488%
26	9.6114%	56	1.1247%
27	9.5438%	57	0.7718%
28	9.4704%	58	0.4939%
29	9.3906%	59	0.2879%
30	9.3031%	60	0.1465%
31	9.2065%	61	0.0594%
32	9.1000%	62	0.0152%
33	8.9820%	63	0.0000%
34	8.8511%	64	0.0000%
35	8.7062%		
36	8.5466%		
37	8.3717%		
38	8.1815%		
39	7.9756%		
40	7.7543%		
41	7.5151%		
42	7.2556%		
43	6.9760%		
44	6.6758%		

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

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

General Information

Original Effective Date:	July 1, 1967
Effective Date of Last Amendment:	January 1, 2009
Plan Year:	January 1 to December 31
Employer Fiscal Year:	January 1 to December 31
Employer ID Number:	31- 4391798
Plan Number:	001
Plan Administrator:	Southeastern Ohio Regional Medical Center

Eligibility

All employees of the Employer are eligible to participate in the Plan on the January 1 nearest the completion of one year of service and attaining age 21. As of April 30, 2007, no new participants shall enter the plan.

Service

Service shall equal total years of service with the Employer. A Year of Credited Service is credited for each year in which an employee works 1,800 hours and a pro-rata year if less hours are earned, provided at least 500 hours of service are earned. A break in service occurs at the start of any plan year in which the employee works 500 hours or less for the Employer in such year. Service will not be interrupted by:

- (1) A leave of absence granted by the Employer,
- (2) A period of service in the Armed Forces of the United States under which employment rights are granted.

An employee will be given credit for his pre-break service if either of the following occurs:

- (3) The employee had a vested interest in his Accrued Benefit at the time of his break in service, or
- (4) The employee's period of absence was less than his pre-break service, or five years, whichever is greater.

A year of Eligibility Service is granted for a calendar year in which an employee worked at least 1,000 hours.

No Credited Service shall be earned after April 30, 2007.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Normal Retirement Date

Normal Retirement Date is the first day of the month coincident with or next following the later of 1) the attainment of age 65 and 2) the fifth anniversary of participation in the Plan.

Normal Retirement Benefit

The amount of annual benefit to be paid in monthly installments for life is 1.5% of the Average Compensation up to Covered Compensation multiplied by the participant's Years of Credited Service, limited to a maximum of 35, plus 2.15% of the participant's Average Compensation in excess of Covered Compensation multiplied by the participant's Years of Credited Service, limited to a maximum of 35.

Average Compensation

The average of the final five years of compensation in which service was earned. Compensation for years were less than one year of service is earned shall be annualized to an 1,800 hour basis. Average Compensation is frozen as of April 30, 2007.

Delayed Retirement

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

Accrued Benefit

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

Early Retirement Benefits

Upon the completion of 10 years of service and the attainment of age 55, a participant may elect to retire. He may receive a monthly benefit for life beginning at his Normal Retirement Date equal to the Accrued Benefit at early retirement date. Payments may begin immediately, with the benefit being reduced $1/180^{\text{th}}$ per month for each of the first 5 years and then $1/360^{\text{th}}$ per month for each additional year that the Early Retirement Date precedes the Normal Retirement Date. If a participant's age plus service sum to at least 89 (called the "Rule of 89"), they may receive their Accrued Benefit without reduction at early retirement.

Death Benefit

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

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

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
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- (3) A reduced benefit to be paid for either 120 months certain or 180 month certain and thereafter for life.

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

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

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Plan Changes Since the Prior Year

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

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Schedule SB, line 24—Change in Actuarial Assumptions

The following non-prescribed actuarial assumptions changed for the 2013 plan year:

- The expected return on assets changed from 7.00% for 2012 to 6.25% for 2013 to better reflect current asset allocations.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2013

Number of Participants and Average Compensation

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29	4	2								
30-34	6	31	10							
35-39	4	17	17	7						
40-44		16	19	17	8					
45-49	2	10	12	10	20	3				
50-54	3	17	10	7	11	18				
55-59	3	12	8	8	13	21	15			
60-64	3	6	10	11	7	6	8	2		
65-69		3	1	4	2	1				
70+			2	1						

N-428

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southeastern Ohio Regional Medical Center Pension Plan
EIN: 31-4391798 PN: 001

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 2,483,113	January 1, 2008	2	\$ 1,273,196
Shortfall	\$ (1,900,543)	January 1, 2009	3	\$ (666,070)
Shortfall	\$ 5,037,057	January 1, 2010	4	\$ 1,357,129
Shortfall	\$ 3,158,300	January 1, 2011	5	\$ 697,645
Shortfall	\$ (3,888,515)	January 1, 2012	6	\$ (739,736)
Shortfall	\$ 1,961,345	January 1, 2013	7	\$ 330,105

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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****Part I Annual Report Identification Information**

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

- 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 Southeastern Ohio Regional Medical Center Pension Plan**1b** Three-digit plan number (PN) ► 001**1c** Effective date of plan 07/01/1967**2a** Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

Southeastern Ohio Regional Medical Center

1341 North Clark Street

Cambridge

OH 43725-0000

2b Employer Identification Number (EIN)
31-4391798**2c** Sponsor's telephone number
(740) 439-3561**2d** Business code (see instructions)
622000**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

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

SIGN HERE	<i>Timothy Granillo</i>	10/7/14	<i>TIMOTHY EVANCHO</i>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

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

Form 5500 (2013)
v. 130118

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
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:		3c Administrator's telephone number	
a Sponsor's name		4b EIN	
5 Total number of participants at the beginning of the plan year		4c PN	
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		5 952	
a Active participants		6a 400	
b Retired or separated participants receiving benefits		6b 281	
c Other retired or separated participants entitled to future benefits		6c 242	
d Subtotal. Add lines 6a , 6b , and 6c		6d 923	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e 25	
f Total. Add lines 6d and 6e		6f 948	
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 0	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	

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

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	(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)
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