

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 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>SOUTHERN OHIO MEDICAL CENTER CASH BALANCE 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>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1978</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>31-0678022</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>740-356-7660</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>003</u>	1c Effective date of plan <u>01/01/1978</u>		2b Employer Identification Number (EIN) <u>31-0678022</u>		2c Sponsor's telephone number <u>740-356-7660</u>		2d Business code (see instructions) <u>622000</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>										
1c Effective date of plan <u>01/01/1978</u>											
2b Employer Identification Number (EIN) <u>31-0678022</u>											
2c Sponsor's telephone number <u>740-356-7660</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>SOUTHERN OHIO MEDICAL CENTER</u> <u>TREASURY SERVICES</u> <u>1248 KINNEYS LN</u> <u>PORTSMOUTH, OH 45662-2927</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.	<u>10/08/2014</u>	<u>VICKI A. NOEL</u>
	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 SOUTHERN OHIO MEDICAL CENTER TREASURY SERVICES 1248 KINNEYS LN PORTSMOUTH, OH 45662-2927		3b Administrator's EIN 31-0678022
		3c Administrator's telephone number 740-356-5000
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	2738
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	2145
b Retired or separated participants receiving benefits	6b	329
c Other retired or separated participants entitled to future benefits.....	6c	407
d Subtotal. Add lines 6a , 6b , and 6c	6d	2881
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	20
f Total. Add lines 6d and 6e	6f	2901
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	12
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: 1C		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 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>SOUTHERN OHIO MEDICAL CENTER CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>SOUTHERN OHIO MEDICAL CENTER</u>	D Employer Identification Number (EIN) <u>31-0678022</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>53279586</u>
b Actuarial value	2b <u>51814397</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>338</u> <u>7281063</u>
b For terminated vested participants.....	3b <u>465</u> <u>6369606</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>270034</u>
(2) Vested benefits	3c(2) <u>32908411</u>
(3) Total active.....	3c(3) <u>2033</u> <u>33178445</u>
d Total.....	3d <u>2836</u> <u>46829114</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>6.23</u> %
6 Target normal cost	6 <u>2763036</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>10/06/2014</u>
	Signature of actuary	Date
<u>PETER R. HORSTMAN</u>	Type or print name of actuary	<u>14-06241</u>
		Most recent enrollment number
<u>HEWITT ASSOCIATES</u>	Firm name	<u>952-886-8000</u>
		Telephone number (including area code)
<u>8200 TOWER SUITE 1100</u> <u>5600 WEST 83RD STREET</u> <u>MINNEAPOLIS, MN 55437</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)	2935157	2826641
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	2935157	64697
9 Amount remaining (line 7 minus line 8)	0	2761944
10 Interest on line 9 using prior year's actual return of <u>15.53</u> %		428930
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		3616336
b Interest on (a) using prior year's effective interest rate of <u>6.92</u> % except as otherwise provided (see instructions)		508538
c Total available at beginning of current plan year to add to prefunding balance		4124874
d Portion of (c) to be added to prefunding balance		4124874
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	7315748

Part III Funding Percentages		
14 Funding target attainment percentage	14	95.02 %
15 Adjusted funding target attainment percentage	15	110.64 %
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	103.91 %
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
06/25/2014	4500000	0			
Totals ►			18(b)	4500000	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	4104927
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: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 63
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	2763036	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	2330465	636437	
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	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	3399473	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	2419560	2419560
36 Additional cash requirement (line 34 minus line 35).....	36	979913	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	4104927	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	3125014	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	2419560	
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>SOUTHERN OHIO MEDICAL CENTER CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SOUTHERN OHIO MEDICAL CENTER</u>	D Employer Identification Number (EIN) <u>31-0678022</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

MERCER GLOBAL INVESTMENTS

99 HIGH STREET
BOSTON, MA 02110

30-0282430

(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?
51 52	INVESTMENT MANAGEMENT	237564	Yes ☒ No ☐	Yes ☒ No ☐	384420	Yes ☐ No ☒

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

HEWITT ASSOCIATES

CROWN CENTRE
5005 ROCKSIDE ROAD
INDEPENDENCE, OH 44131

36-2235791

(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	ACTUARIAL	119341	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

JPMORGAN CHASE NA

1111 POLARIS PARKWAY
SUITE 3J
COLUMBUS, OH 43240

31-0817889

(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 19 52	TRUSTEE CUSTODIAN	45674	Yes ☒ No ☐	Yes ☒ No ☐	529	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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>SOUTHERN OHIO MEDICAL CENTER CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>SOUTHERN OHIO MEDICAL CENTER</u>	D Employer Identification Number (EIN) <u>31-0678022</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER GLOBAL INVESTMENTS</u>			
b Name of sponsor of entity listed in (a): <u>MGI NON-US CORE EQUITY PORTFOLIO</u>			
c EIN-PN <u>03-0566617-009</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>11453780</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER GLOBAL INVESTMENTS</u>			
b Name of sponsor of entity listed in (a): <u>MGI US LARGE CAP GROWTH EQUITY PORTFOLIO</u>			
c EIN-PN <u>03-0566610-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3219433</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER GLOBAL INVESTMENTS</u>			
b Name of sponsor of entity listed in (a): <u>3US LARGE CAP VALUE EQUITY PORTFOLIO</u>			
c EIN-PN <u>03-0566609-002</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3109648</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER GLOBAL INVESTMENTS</u>			
b Name of sponsor of entity listed in (a): <u>MGI US SMALL/MID CAP GROWTH EQUITY</u>			
c EIN-PN <u>03-0566611-003</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1376565</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER GLOBAL INVESTMENTS</u>			
b Name of sponsor of entity listed in (a): <u>MGI LARGE CAP PASSIVE EQUITY PORTFOLIO</u>			
c EIN-PN <u>03-0566613-005</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3660510</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER GLOBAL INYESTMENTS</u>			
b Name of sponsor of entity listed in (a): <u>MGI SMALL/MID CAP VALUE EQUITY PORTFOLIO</u>			
c EIN-PN <u>03-0566616-004</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1352351</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER GLOBAL INVESTMENTS</u>			
b Name of sponsor of entity listed in (a): <u>MGI US CORE OPPORTUNISTIC FIXED INCOME</u>			
c EIN-PN <u>03-0566615-006</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>7598920</u>	

a Name of MTIA, CCT, PSA, or 103-12 IE: [MERCER GLOBAL INVESTMENTS](#)

b Name of sponsor of entity listed in (a): [MGI CORE PASSIVE FIXED INCOME PORTFOLIO](#)

c EIN-PN 03-0566612-007	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5911769
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a Name of MTIA, CCT, PSA, or 103-12 IE: [MERCER GLOBAL INVESTMENTS](#)

b Name of sponsor of entity listed in (a): [MGI LONG DURATION INVESTMENT GRADE FIXED INCOME PORTFOLIO](#)

c EIN-PN 26-6700496-016	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3028728
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a Name of MTIA, CCT, PSA, or 103-12 IE: [MERCER GLOBAL INVESTMENTS](#)

b Name of sponsor of entity listed in (a): [MGI EMERGING MKTS EQUITY PORTFOLIO](#)

c EIN-PN 32-6219484-017	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 764988
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a Name of MTIA, CCT, PSA, or 103-12 IE: [MERCER GLOBAL INVESTMENTS](#)

b Name of sponsor of entity listed in (a): [MGI LONG DURATION PASSIVE FIXED INCOME PORTFOLIO](#)

c EIN-PN 51-0560117-010	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4455724
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a Name of MTIA, CCT, PSA, or 103-12 IE: [MERCER GLOBAL INVESTMENTS](#)

b Name of sponsor of entity listed in (a): [MGI OPPORTUNISTIC FIXED INCOME](#)

c EIN-PN 36-7630030-020	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 448348
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a Name of MTIA, CCT, PSA, or 103-12 IE: [MGI GLOBAL INVESTMENTS](#)

b Name of sponsor of entity listed in (a): [MGI ACTIVE LONG CORPORATE INVESTMENT PORTFOLIO](#)

c EIN-PN 45-6178743-004	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7721229
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>SOUTHERN OHIO MEDICAL CENTER CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SOUTHERN OHIO MEDICAL CENTER</u>	D Employer Identification Number (EIN) <u>31-0678022</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	1023	1536
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	4500000	4500000
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	5	3
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	522924	622352
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)	592	923
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	48391149	54101991
(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)	0	0
(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)	0	0
(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	53415693	59226805

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	192720	56917
k Total liabilities (add all amounts in lines 1g through 1j)	1k	192720	56917

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	53222973	59169888
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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)	4500000	
(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)		4500000

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	30	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		30

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	24048600	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	19195510	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		4853090

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	1458086	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		1458086

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		10811206

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4340458	
(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)		4340458
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)	119341	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	283238	
(4) Other	2i(4)	121254	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		523833
j Total expenses. Add all expense amounts in column (b) and enter total	2j		4864291

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5946915
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: PLANTE & MORAN PLLC

(2) EIN: 38-1357951

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		1000000
4e	X		1000000
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

6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>SOUTHERN OHIO MEDICAL CENTER CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SOUTHERN OHIO MEDICAL CENTER</u>	D Employer Identification Number (EIN) <u>31-0678022</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-0817889</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>161</u>

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☒ Both	☐ No
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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: 46.1% Investment-Grade Debt: 0.0% High-Yield Debt: 0.0% Real Estate: 0.0% Other: 53.9%

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):

Southern Ohio Medical Center Cash Balance Pension Plan

**Financial Report
December 31, 2013**

Southern Ohio Medical Center Cash Balance Pension Plan

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Independent Auditor's Report

To the Plan Administrator and Board of Directors
Southern Ohio Medical Center Cash Balance Pension Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Southern Ohio Medical Center Cash Balance Pension Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013 and 2012 and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by State Street Bank and Trust Company and JPMorgan Chase Bank, N.A. (collectively, the "Custodians"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Custodians hold the Plan's investment assets and execute related transactions. The plan administrator has obtained certifications from the Custodians as of and for the years ended December 31, 2013 and 2012 that the information provided to the plan administrator by the Custodians, including information provided to State Street Bank and Trust Company by Mercer Investment Management, Inc., is complete and accurate.

To the Plan Administrator and Board of Directors
Southern Ohio Medical Center Cash Balance Pension Plan

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of assets held at end of year as of December 31, 2013 and reportable transactions for the year ended December 31, 2013 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

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

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

Plante & Moran, PLLC

September 29, 2014

Southern Ohio Medical Center

Cash Balance Pension Plan

Statement of Net Assets Available for Benefits

	December 31, 2013	December 31, 2012
Assets		
Investments:		
Money market funds	\$ 622,352	\$ 522,924
Common collective trust funds	54,101,991	48,391,149
Corporate stock	923	592
Total investments	54,725,266	48,914,665
Contributions receivable	4,500,000	4,500,000
Accrued interest and dividends	3	5
Cash	1,536	1,023
Total assets	59,226,805	53,415,693
Liabilities - Accrued administrative fees	56,917	192,720
Net Assets Available for Benefits	\$ 59,169,888	\$ 53,222,973

Southern Ohio Medical Center

Cash Balance Pension Plan

Statement of Changes in Net Assets Available for Benefits

	Year Ended	
	December 31, 2013	December 31, 2012
Additions to Net Assets		
Contributions - Employer	\$ 4,500,000	\$ 4,500,000
Investment income:		
Interest and dividends	30	30
Net realized and unrealized gains:		
Corporate stock	332	346
Common collective trust funds	6,310,844	6,402,680
Net realized and unrealized gains	6,311,176	6,403,026
Total investment income	6,311,206	6,403,056
Total additions	10,811,206	10,903,056
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	4,340,458	3,399,336
Administrative expenses	523,833	521,865
Total deductions	4,864,291	3,921,201
Net Increase	5,946,915	6,981,855
Net Assets Available for Benefits		
Beginning of year	53,222,973	46,241,118
End of year	<u>\$ 59,169,888</u>	<u>\$ 53,222,973</u>

Southern Ohio Medical Center

Cash Balance Pension Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 1 - Plan Description

The following description of Southern Ohio Medical Center Cash Balance Pension Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a noncontributory defined benefit plan covering all employees of Southern Ohio Medical Center (the "Organization") who meet certain requirements as to age and length of service and provides for retirement, death, and disability benefits. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan has a cash balance aspect, which reports accrued benefits to participants in the form of hypothetical individual account balances. Account balances are increased annually by a percentage, based on years of service, of the employee's compensation plus an interest credit rate determined annually, based on the average yield of the 10-year Treasury bond as of November of the preceding plan year.

Eligibility and Vesting - Employees become participants in the Plan following attainment of the age of 21 and completion of one full year of service and at least 1,000 hours and are fully vested for normal retirement benefits after three years of service.

Pension Benefits - Eligible employees with three or more years of service are entitled to normal annual pension benefits beginning at the participant's normal retirement age of 65 as described in the Plan. The individual pension benefit is calculated as a single-life annuity commencing on the first day of the calendar month coincident with or next following the date the participant attains normal retirement age and is equal to the greater of the participant's prior plan benefit or the actuarial equivalent of the participant's cash balance account as of his or her normal retirement age.

Death Benefits - In certain circumstances, if an active or terminated employee who has a vested interest in the Plan dies prior to normal retirement age, the surviving spouse or designated beneficiary shall receive a survivor benefit, as defined in the Plan.

Funding - Contributions are made by the Organization in actuarially determined amounts. The Organization's policy is to make contributions necessary to satisfy ERISA funding standards. Annual contributions meet the minimum funding requirements of ERISA.

Party-in-interest Transactions - Certain plan assets are in investment funds managed by JPMorgan Chase Bank, N.A. and Mercer Investment Management, Inc. JPMorgan Chase Bank, N.A. is the custodian of certain plan investments and Mercer Investment Management, Inc. is the Plan's investment advisor; therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Southern Ohio Medical Center

Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2013 and 2012

Note 2 - Summary of Significant Accounting Policies

Investment Valuation - The Plan's investments are stated at fair value. The common collective trust funds are valued at net asset value per share (or its equivalent) of the funds, which are based on the fair value of the funds' underlying net assets.

All other investments are valued based on quoted market prices. See Note 4 for additional information.

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

Benefit Payments - Benefits are recorded when paid.

Administrative Expenses - Various administrative costs are paid by the Plan. The Organization provides accounting and administrative support at no expense to the Plan.

Actuarial Assumptions - The actuarial present value of accumulated plan benefits is determined by an actuary from Aon Hewitt and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and probability of payment between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuation of the Plan at January 1, 2013 are summarized as follows:

Actuarial cost method	- Unit credit cost method
Assumed rate of return	- For 2013 - 7.50 percent per annum
Mortality basis	- For 2013, 2013 Static Mortality Table for Annuitants and Nonannuitants
Salary projection	- 5.0 percent increase per annum
Crediting rate of interest	- 4.01 percent

Southern Ohio Medical Center

Cash Balance Pension Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 2 - Summary of Significant Accounting Policies (Continued)

Retirement age - Below are the retirement assumptions used for the Plan:

<u>Attained Age</u>	<u>Rate</u>
55-59	0.05
60-61	0.07
62-64	0.15
65-66	0.25
67-69	0.10
70+	1.00

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

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

Risks and Uncertainties - Contributions to the Plan and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee compensation and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and that, due to the uncertainties inherent in setting assumptions, the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. It is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the statement of net assets available for benefits.

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including September 29, 2014, which is the date the financial statements were available to be issued.

Southern Ohio Medical Center

Cash Balance Pension Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 3 - Unaudited Information

State Street Bank and Trust Company and JPMorgan Chase Bank, N.A. (collectively, the "Custodians") hold the plan investments. The investment balances and related investment income and losses included in the accompanying financial statements and supplemental schedule of assets held at end of year and schedule of reportable transactions are based on information provided by the Custodians, including information provided to State Street Bank and Trust Company by Mercer Investment Management, Inc.

Significant investments held at year end are as follows:

	2013	2012
Mercer Global Investments Non-U.S. Core Equity Portfolio	\$ 11,453,780	\$ 13,939,786
Mercer Global Investments Active Long Corp Investment Portfolio	7,721,229	-
Mercer Global Investments Core Opportunistic Fixed Income Portfolio	7,598,920	5,331,251
Mercer Global Investments U.S. Passive Fixed Income Portfolio	5,911,769	-
Mercer Global Investments Long Duration Passive Fixed Income Portfolio	4,455,724	-
Mercer Global Investments U.S. Large Cap Passive Equity Portfolio	3,660,510	4,223,616
Mercer Global Investments U.S. Large Cap Growth Equity Portfolio	3,219,433	3,651,204
Mercer Global Investments U.S. Large Cap Value Equity Portfolio	3,109,648	3,669,224
Mercer Global Investments Long Duration Investment Grade Fixed Income Portfolio	3,028,728	9,587,374
Mercer Global Investments Long Duration Fixed Income Portfolio	-	3,818,856

Note 4 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2013 and 2012.

Southern Ohio Medical Center

Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2013 and 2012

Note 4 - Fair Value Measurements (Continued)

Level 1 - Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

Assets Measured at Fair Value on a Recurring Basis at December 31, 2013

	Level 1	Level 2	Level 3	Balance at December 31, 2013
Common collective trust funds equity:				
Large-cap passive (a)	\$ -	\$ 3,660,510	\$ -	\$ 3,660,510
Large-cap growth and value (b)	-	6,329,081	-	6,329,081
Small-/mid-cap (c)	-	2,728,916	-	2,728,916
Non-U.S. (d)	-	12,218,767	-	12,218,767
Common collective trust funds fixed:				
Core opportunistic (e)	-	8,047,267	-	8,047,267
Long duration (f)	-	15,205,681	-	15,205,681
U.S. passive fixed-income (g)	-	5,911,769	-	5,911,769
Money market funds - Short-term investments	622,352	-	-	622,352
Corporate stock	923	-	-	923
Total	\$ 623,275	\$ 54,101,991	\$ -	\$ 54,725,266

Southern Ohio Medical Center

Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2013 and 2012

Note 4 - Fair Value Measurements (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2012

	Level 1	Level 2	Level 3	Balance at December 31, 2012
Common collective trust funds equity:				
Large-cap passive (a)	\$ -	\$ 4,223,616	\$ -	\$ 4,223,616
Large-cap growth and value (b)	-	7,320,428	-	7,320,428
Small-/mid-cap (c)	-	3,062,169	-	3,062,169
Non-U.S. (d)	-	15,047,455	-	15,047,455
Common collective trust funds fixed-income:				
Core opportunistic (e)	-	5,331,251	-	5,331,251
Long duration (f)	-	13,406,230	-	13,406,230
Money market funds - Short-term investments	522,924	-	-	522,924
Corporate stock	592	-	-	592
Total	<u>\$ 523,516</u>	<u>\$ 48,391,149</u>	<u>\$ -</u>	<u>\$ 48,914,665</u>

The Organization holds shares or interests in common collective trust funds at year end where the fair value of the investments held is estimated based on the net asset value per share (or its equivalent) of the common collective trust fund. The fair value of the common collective trust funds at December 31, 2013 and 2012 was determined based primarily on Level 2 inputs. The investment strategies of these funds are described as follows:

- (a) The large-cap passive equity common collective trust invests in a diversified portfolio of common stock of U.S. companies.
- (b) The large-cap growth and value trusts invest in diversified portfolios of common stock for large U.S. and multinational companies.
- (c) The small-/mid-cap equity trusts invest in diversified portfolios of common stock of small- and medium-sized U.S. companies.
- (d) The non-U.S. core equity trust and emerging markets fund invests primarily in equity securities issued by non-U.S. companies of any size, located in the world's developed and emerging capital markets.
- (e) The core opportunistic fixed-income trust invests primarily in U.S. dollar denominated, investment-grade, fixed-income securities, among others. The trust may also invest a significant portion of assets in any combination of noninvestment-grade bonds, non-U.S. dollar-denominated bonds, and bonds issued by issuers of emerging capital markets.

Southern Ohio Medical Center

Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2013 and 2012

Note 4 - Fair Value Measurements (Continued)

- (f) The long duration fixed-income trust invests in U.S. dollar denominated, investment-grade, fixed-income securities, including government securities, corporate bonds, and mortgage and asset-backed securities, among others.
- (g) The passive fixed-income trust invests primarily in U.S. dollar-denominated, investment-grade bonds and government securities.

The investments measured at net asset value per share (or its equivalent) of the investment company do not have unfunded commitments or redemption periods. The Plan has the ability to perform transactions related to these funds at any time.

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the actual date of the event of change in circumstances that caused the transfer. There were no significant transfers between levels of the fair value hierarchy during 2013 and 2012.

Note 5 - Benefit Obligations

The actuarial present value of accumulated plan benefits is determined by consulting actuaries from Aon Hewitt. The calculations of the postretirement benefit obligation attributable to participants in the Plan, which were made as of and for the year beginning January 1, 2013, the most recent actuarial valuation, are as follows:

Actuarial present value of accumulated plan benefits:

Vested benefits:

Participants currently receiving benefit payments	\$ 6,664,330
Other vested participants	<u>35,412,265</u>
Total vested benefits	42,076,595

Nonvested benefits	<u>238,148</u>
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Total actuarial present value of accumulated plan benefits	<u>\$ 42,314,743</u>
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Southern Ohio Medical Center

Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2013 and 2012

Note 5 - Benefit Obligations (Continued)

Actuarial present value of accumulated plan benefits -	
Beginning of year	\$ 39,397,192
Increase (decrease) during the year attributable to:	
Benefits accumulated	1,669,538
Interest accumulation	3,018,418
Benefit payments and plan expenses	(3,399,336)
Change of assumptions	<u>1,628,931</u>
Net increase	<u>2,917,551</u>
Total accumulated plan benefits at end of year	<u>\$ 42,314,743</u>

The assumption change in 2013 of \$1,628,931 was the result of a change in the assumed rate of return from 8.00 percent in 2012 to 7.50 percent in 2013, a change in mortality assumption from the 2012 static mortality table for annuitants and nonannuitants to the 2013 static mortality table for annuitants and nonannuitants, and a change in the mortality assumption for lump-sum payments from the 2012 IRC table to the 2013 IRC table.

Note 6 - Plan Termination

Should the Plan terminate at some future time, its net assets generally will not be available on a pro-rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee while other benefits may not be provided for at all.

Note 7 - Tax Status

The Plan has received a determination letter from the Internal Revenue Service indicating that the Plan, as designed, is qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying statements.

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax position and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The plan administrator believes it is no longer subject to tax examinations for years prior to 2010.

Southern Ohio Medical Center

Cash Balance Pension Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 31-0678022, Plan No. 003 December 31, 2013

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
* Mercer Global Investments	Common collective trust funds:		
	Mercer Global Investments Non-U.S. Core Equity Portfolio	\$ 7,762,786	\$ 11,453,780
	Mercer Global Investments Active Long Corp Investment	8,013,439	7,721,229
	Mercer Global Investments Core Opportunistic Fixed Income Portfolio	6,340,381	7,598,920
	Mercer Global Investments U.S. Passive Fixed Income Portfolio	5,992,598	5,911,769
	Mercer Global Investments Long Duration Passive Fixed Income Portfolio	4,720,731	4,455,724
	Mercer Global Investments U.S. Large Cap Passive Equity Portfolio	1,867,052	3,660,510
	Mercer Global Investments U.S. Large Cap Growth Equity Portfolio	1,956,808	3,219,433
	Mercer Global Investments U.S. Large Cap Value Equity Portfolio	1,914,021	3,109,648
	Mercer Global Investments Long Duration Investment Grade Fixed Income Portfolio	2,589,951	3,028,728
	Mercer Global Investments U.S. Small/Mid Cap Growth Equity	604,828	1,376,565
	Mercer Global Investments U.S. Small/Mid Cap Value Equity	744,175	1,352,351
	Mercer Global Investments Emerging Markets Equity	662,137	764,987
	Mercer Global Investments Opportunistic Fixed Income	429,452	448,347
* JPMorgan Chase Bank, N.A.	Money market funds - JPMorgan Liquid Assets Money Market Fund	622,352	622,352
Exterran Holdings Inc.	Corporate stock - Exterran Holdings Inc.	1,154	923
	Total	<u>\$ 44,221,865</u>	<u>\$ 54,725,266</u>

* Indicates party-in-interest

Southern Ohio Medical Center

Cash Balance Pension Plan

Schedule of Reportable Transactions Form 5500, Schedule H, Line 4j EIN 31-0678022, Plan No. 003 Year Ended December 31, 2013

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
Mercer Global Investments	Mercer Global Investments Long Duration Fixed Income Portfolio	\$ -	\$ 3,774,104	\$ 3,818,856	\$ 3,774,104	\$ (44,752)
Mercer Global Investments	Mercer Global Investments Long Duration Investment Grade Fixed Income Portfolio	-	7,419,480	7,472,381	7,419,480	(52,901)
Mercer Global Investments	Mercer Global Investments Active Long Corp Investment	3,774,104	-	3,774,104	3,774,104	-
Mercer Global Investments	Mercer Global Investments U.S. Passive Fixed Income Portfolio	4,067,136	-	4,067,136	4,067,136	-
Mercer Global Investments	Mercer Global Investments Long Duration Passive Fixed Income	3,113,117	-	3,113,117	3,113,117	-

Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets

Mercer Global Investments	Mercer Global Investments U.S. Passive Fixed Income Portfolio - Purchases - 3	5,167,803	-	5,167,803	5,167,803	-
		-	-	-	-	-
Mercer Global Investments	Mercer Global Investments Long Duration Passive Fixed Income - Purchases - 2	4,028,321	-	4,028,321	4,028,321	-
		-	-	-	-	-

Southern Ohio Medical Center

Cash Balance Pension Plan

Schedule of Reportable Transactions (Continued)

Form 5500, Schedule H, Line 4j
EIN 31-0678022, Plan No. 003
Year Ended December 31, 2013

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Mercer Global Investments	Mercer Global Investments Non-U.S. Core Equity Portfolio - Sales - 9	-	3,679,034	3,319,869	3,679,034	359,165
Mercer Global Investments	Mercer Global Investments Active Long Corp Investment Portfolio - Purchases - 4	6,873,155	-	6,873,155	6,873,155	-
JPMorgan Chase Bank, N.A.	JPMorgan Liquid Assets Money Market Fund: Purchases - 42	5,110,665	-	5,110,665	5,110,665	-
	Sales - 116	-	5,011,236	5,011,236	5,011,236	-
Mercer Global Investments	Mercer Global Investments Long Duration Fixed Income Portfolio - Sales - 1	-	3,774,104	3,818,856	3,774,104	(44,752)
Mercer Global Investments	Mercer Global Investments Long Duration Investment Grade Fixed Income Portfolio: Purchases - 1	630,000	-	630,000	630,000	-
	Sales - 1	-	7,419,480	7,472,381	7,419,480	(52,901)

There were no Category (ii) or (iv) reportable transactions during the year.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2013
Number of Participants, Average Compensation and Average Cash Balance Account

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		125 \$29,231 \$1,273	11							
25-29		134 \$41,212 \$1,999	110 \$38,161 \$4,887	14						
30-34		70 \$57,211 \$2,335	80 \$44,632 \$6,237	53 \$42,033 \$11,197	3					
35-39		56 \$49,634 \$2,451	58 \$38,528 \$5,298	84 \$47,134 \$12,960	52 \$62,780 \$23,280	7				
40-44		43 \$60,443 \$3,394	56 \$45,089 \$6,102	53 \$47,900 \$13,203	48 \$62,357 \$23,673	33 \$69,990 \$37,340	2			
45-49		31 \$45,952 \$2,302	35 \$43,662 \$6,650	42 \$44,549 \$12,159	31 \$53,734 \$23,190	32 \$60,067 \$38,160	25 \$67,369 \$51,760	9		
50-54		49 \$56,677 \$2,639	43 \$46,616 \$6,418	41 \$38,218 \$12,311	35 \$44,969 \$20,844	35 \$57,524 \$37,684	25 \$63,593 \$56,090	52 \$61,647 \$64,875	9	
55-59		24 \$51,162 \$3,100	16	31 \$35,474 \$10,655	31 \$43,007 \$20,702	20 \$45,161 \$32,932	25 \$61,104 \$55,017	34 \$53,454 \$68,440	50 \$69,139 \$98,421	4
60-64		16	15	27 \$32,880 \$10,012	8	9	16	22 \$54,152 \$77,882	13	15
65-69		3	7	11	10	5	4	6	4	3
70+		1	3	2	1	4	3	2	1	1

N-2,033

Schedule SB Attachment (Form 5500)—2013 Plan Year
 Southern Ohio Medical Center Cash Balance Pension Plan
 EIN: 31-0678022 PN: 003

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month look-back (as of September 2012), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21
1st Segment Rate	4.94%
2nd Segment Rate	6.15%
3rd Segment Rate	6.76%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month look-back (as of September 2012), without regard to the MAP-21 interest rate corridor
1st Segment Rate	1.75%
2nd Segment Rate	4.62%
3rd Segment Rate	5.72%
Salary Increases	
Minimum Funding Target Normal Cost	5.00%
Maximum Tax Expected Benefit Increase	5.00%
Cash Balance Interest Crediting Rate	4.01%
Cash Balance Annuity Conversion Rate	4.01%
Social Security Wage Base Increases	Future wage indices are based on a national wage increase of 4.00% per year
Optional Payment Form Election Percentage	For Early Retirements, we assume 75% of eligible participants choose a lump sum form of payment. For Normal Retirements, we assume 50% of eligible participants choose a lump sum form of payment.
Optional Payment Form Conversion Interest Rate	4.01%
Optional Payment Form Conversion Mortality	Current 417(e) table for lump sums

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 63
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	See Table 3
Decrement Timing	Middle of year decrements, with 100% retirement occurring at beginning of year
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	2012 Pensionable Earnings
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$205,000 and the IRC section 401(a)(17) compensation limit of \$255,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
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Expected Return on Assets	
2011 Plan Year	6.57%
2012 Plan Year	8.00%, limited to 7.52%
Trust Expenses Included in Target Normal Cost	0.50% of the market value of assets
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2013

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Table 1
Retirement Rates—Table 1

<u>Age</u>	<u>Rate</u>
54	0.00%
55	5.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	7.00%
61	7.00%
62	15.00%
63	15.00%
64	15.00%
65	25.00%
66	25.00%
67	10.00%
68	10.00%
69	10.00%
70+	100.00%

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Table 2—Page 1 of 2
Withdrawal Rates—Table 3

Age	Years of Service			
	0	1	2	3+
15	8.72%	8.72%	8.72%	8.74%
16	8.72%	8.72%	8.72%	8.74%
17	8.72%	8.72%	8.72%	8.74%
18	8.72%	8.72%	8.72%	8.74%
19	8.72%	8.72%	8.72%	8.74%
20	8.72%	15.39%	8.72%	8.74%
21	8.72%	8.72%	8.72%	14.29%
22	8.32%	12.17%	13.42%	13.34%
23	7.87%	11.57%	13.28%	15.03%
24	7.52%	17.52%	14.50%	11.84%
25	7.12%	13.00%	10.57%	13.33%
26	6.77%	18.31%	15.59%	9.99%
27	6.37%	11.37%	14.70%	11.07%
28	6.31%	15.10%	14.83%	9.81%
29	6.31%	14.24%	22.38%	7.81%
30	56.31%	9.76%	25.46%	9.58%
31	6.31%	11.47%	7.96%	8.31%
32	6.31%	18.41%	8.59%	7.13%
33	6.30%	5.90%	20.83%	8.43%
34	6.30%	5.90%	12.59%	7.69%
35	6.29%	15.89%	12.58%	6.78%
36	6.29%	15.89%	5.44%	5.48%
37	56.28%	13.02%	18.76%	7.46%
38	6.27%	11.43%	13.31%	6.02%
39	6.25%	9.70%	10.40%	6.45%
40	6.24%	16.95%	5.39%	5.46%
41	6.23%	27.26%	16.09%	5.30%
42	6.21%	22.48%	12.50%	3.44%
43	6.19%	5.79%	17.84%	5.11%
44	6.17%	5.77%	5.32%	4.45%

Schedule SB Attachment (Form 5500)—2013 Plan Year
 Southern Ohio Medical Center Cash Balance Pension Plan
 EIN: 31-0678022 PN: 003

Table 2—Page 2 of 2
 Withdrawal Rates—Table 3

Age	Years of Service			
	0	1	2	3+
45	6.15%	10.75%	9.47%	5.12%
46	6.12%	15.72%	12.41%	3.58%
47	6.09%	12.83%	13.57%	2.84%
48	6.06%	5.66%	15.21%	4.01%
49	31.03%	27.06%	17.68%	4.02%
50	5.98%	18.08%	11.38%	2.77%
51	5.93%	5.53%	5.08%	4.51%
52	5.87%	5.47%	12.16%	2.40%
53	5.81%	5.41%	10.52%	2.94%
54	5.75%	5.35%	4.90%	5.06%
55+	5.68%	17.18%	12.41%	1.33%

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Table 3

Disability Rates—Table 2

Age	Male	Female	Age	Male	Female
15	0.03%	0.03%	45	0.16%	0.24%
16	0.03%	0.03%	46	0.18%	0.27%
17	0.03%	0.03%	47	0.21%	0.30%
18	0.03%	0.03%	48	0.25%	0.33%
19	0.03%	0.03%	49	0.28%	0.36%
20	0.03%	0.03%	50	0.33%	0.40%
21	0.03%	0.03%	51	0.39%	0.44%
22	0.03%	0.03%	52	0.46%	0.49%
23	0.03%	0.03%	53	0.53%	0.54%
24	0.03%	0.03%	54	0.61%	0.59%
25	0.03%	0.03%	55	0.69%	0.64%
26	0.03%	0.03%	56	0.77%	0.69%
27	0.03%	0.03%	57	0.86%	0.74%
28	0.03%	0.04%	58	0.95%	0.80%
29	0.03%	0.04%	59	1.05%	0.85%
30	0.03%	0.04%	60	1.15%	0.90%
31	0.03%	0.05%	61	1.26%	0.96%
32	0.03%	0.05%	62	1.38%	1.01%
33	0.03%	0.06%	63	1.51%	1.05%
34	0.03%	0.06%	64	1.64%	1.09%
35	0.04%	0.07%	65+	0.00%	0.00%
36	0.04%	0.08%			
37	0.05%	0.09%			
38	0.06%	0.10%			
39	0.07%	0.12%			
40	0.08%	0.13%			
41	0.09%	0.15%			
42	0.10%	0.17%			
43	0.12%	0.19%			
44	0.14%	0.22%			

Schedule of Reportable Transactions

Name of Plan: Southern Ohio Medical Center Cash Balance Pension Plan

3

2

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(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)
Category (i) - Single transactions in same security exceeds 5% of value								
MGI	MGI Long Duration Fxd Incm Port		3,818,856		0	3,774,104	3,818,856	(44,752)
MGI	MGI Long Dur Inv Grade Fxd Incm Port		7,472,381		0	7,419,480	7,472,381	(52,901)
MGI	MGI Active Lg Corp Inv Portfolio		3,774,104		3,774,104	3,774,104	3,774,104	0
MGI	MGI US Passive Fixed Income CT		4,067,136		4,067,136	4,067,136	4,067,136	0
MGI	MGI Lg Duration Passive Fxd Incm CT		3,113,117		3,113,117	3,113,117	3,113,117	0
Category (ii) - There were no category (ii) reportable transactions during the year								
Category (iii) - Series of transaction in same security exceeds 5% of value								
JPMorgan Chase NA	JPMorgan Liquid Assits Mny Mkt Purchases 42 Sales 116	5,110,665	5,011,236			5,110,665 5,011,236	5,110,665 5,011,236	0 0
Mercer Global Investments	MGI Long Duration Fxd Inc Port Sales 1		3,818,856			3,774,104	3,818,856	(44,752)
Mercer Global Investments	MGI Long Dur Inv Grade Fxd Incm Port Purchases 1 Sales 1	630,000	7,472,381			630,000 7,419,480	630,000 7,472,381	0 (52,901)
Mercer Global Investments	MGI Non US Core Equity Sales 9		3,319,869			3,679,034	3,319,869	359,165
Mercer Global Investments	MGI Active Lg Corp Inv Portfolio Purchases 4	6,873,155				6,873,155	6,873,155	0
Mercer Global Investments	MGI US Passive Fixed Income CT Purchases 3	5,167,803				5,167,803	5,167,803	0
Mercer Global Investments	MGI LG Durat Passive Fixed Income CT Purchases 2	4,028,321				4,028,321	4,028,321	0
Category (iv) - There were no category (iv) reportable transactions during the year								
		21,809,944	19,622,342	0	0	41,693,798	41,432,286	261,512

**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 Southern Ohio Medical Center Cash Balance Pension Plan	B Three-digit plan number (PN) ► 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Southern Ohio Medical Center	D Employer Identification Number (EIN) 31-0678022
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a 53,279,586
b Actuarial value	2b 51,814,397
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a 338 7,281,063
b For terminated vested participants.....	3b 465 6,369,606
c For active participants:	
(1) Non-vested benefits	3c(1) 270,034
(2) Vested benefits	3c(2) 32,908,411
(3) Total active.....	3c(3) 2,033 33,178,445
d Total.....	3d 2,836 46,829,114
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 6.23 %
6 Target normal cost	6 2,763,036

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>Peter R. Horstman PRH</u>	<u>10/06/2014</u>
	Signature of actuary	Date
<u>Peter R. Horstman</u>	Type or print name of actuary	<u>14-06241</u>
		Most recent enrollment number
<u>Hewitt Associates</u>	Firm name	<u>(952) 886-8000</u>
		Telephone number (including area code)
<u>8200 Tower Suite 1100</u>		
<u>5600 West 83rd Street</u>		
<u>Minneapolis MN 55437</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)	2,935,157	2,826,641
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	2,935,157	64,697
9 Amount remaining (line 7 minus line 8)	0	2,761,944
10 Interest on line 9 using prior year's actual return of <u>15.53</u> %		428,930
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		3,616,336
b Interest on (a) using prior year's effective interest rate of <u>6.92</u> % except as otherwise provided (see instructions)		508,538
c Total available at beginning of current plan year to add to prefunding balance		4,124,874
d Portion of (c) to be added to prefunding balance		4,124,874
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	7,315,748

Part III Funding Percentages

14 Funding target attainment percentage	14	95.02 %
15 Adjusted funding target attainment percentage	15	110.64 %
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	103.91 %
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
06/25/2014	4,500,000				
Totals ▶			18(b)	4,500,000	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	4,104,927

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: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %
			☐ N/A, full yield curve used
b Applicable month (enter code):			21b 4
22 Weighted average retirement age			22 63
23 Mortality table(s) (see instructions)	☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute		

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):												
a Target normal cost (line 6)	31a	2,763,036										
b Excess assets, if applicable, but not greater than line 31a	31b	0										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment</td> <td>2,330,465</td> <td>636,437</td> </tr> <tr> <td>b Waiver amortization installment</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment	2,330,465	636,437	b Waiver amortization installment	0	0
	Outstanding Balance	Installment										
a Net shortfall amortization installment	2,330,465	636,437										
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	0										
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	3,399,473										
		Carryover balance	Prefunding balance									
35 Balances elected for use to offset funding requirement		0	2,419,560									
36 Additional cash requirement (line 34 minus line 35)	36	979,913										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	4,104,927										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	3,125,014										
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	2,419,560										
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
 Southern Ohio Medical Center Cash Balance Pension Plan
 EIN: 31-0678022 PN: 003

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2013

Date	Amount	Days to Discount to 1/1/2013 at 6.23%	Days to Discount to 1/1/2013 at 11.23%	Interest Adjusted Contribution
June 25, 2014	\$ 554,300	379	161	\$ 496,710
June 25, 2014	\$ 3,945,700	540	0	\$ 3,608,217
Total Contribution	\$ 4,500,000			\$ 4,104,927

A portion of the contribution made on June 25, 2014 was used to satisfy the January 15, 2014 contribution requirement. An interest penalty equal to the Effective Interest Rate plus 5% was calculated for the period from January 15, 2014 to June 25, 2014.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

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

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

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55	5.00%	1.0000	2.75
56	5.00%	0.9500	2.66
57	5.00%	0.9025	2.57
58	5.00%	0.8574	2.49
59	5.00%	0.8145	2.40
60	7.00%	0.7738	3.25
61	7.00%	0.7196	3.07
62	15.00%	0.6692	6.22
63	15.00%	0.5689	5.38
64	15.00%	0.4835	4.64
65	25.00%	0.4110	6.68
66	25.00%	0.3082	5.09
67	10.00%	0.2312	1.55
68	10.00%	0.2081	1.41
69	10.00%	0.1873	1.29
70	100.00%	0.1685	11.80
Weighted Average			63.25

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Schedule SB, Part V—Summary of Plan Provisions

History of Plan

The Mercy Hospital Corporation Retirement Plan was amended and restated effective January 1, 1978. Prior to this date, the Hospital participated in a multi-hospital plan sponsored by the Sisters of the Academy of Our Lady of Lourdes. This plan satisfied the criteria of Code section 501 to qualify as a church plan and therefore was not subject to the funding rules of the Employee Retirement Income Security Act of 1974 (ERISA).

The Retirement Plan as restated by Mercy Hospital is substantially the same as the prior plan.

The Plan was amended effective July 31, 1982, to refund the past member contributions and to eliminate future member contributions.

The Plan was amended effective January 1, 1984, to provide a benefit equal to the prior plan accrued benefit as of January 1, 1984, plus a career average benefit for service after January 1, 1984, equal to 1.5% of monthly compensation up to \$1,250 and 2.5% of monthly compensation in excess of \$1,250. There is a minimum benefit equal to the prior plan accrued benefit as of July 1, 1984, for any member in the Plan on that date.

The Plan was amended effective January 1, 1985, to comply with the Retirement Equity Act. Specifically, the eligibility requirements for plan participation were lowered to age 21 with one year of service. The Plan's death benefit coverage was expanded to cover all vested participants. Employees are required to share in the cost of the protection provided.

Effective January 1, 1989, employees with five years of vesting service were fully vested in their accrued benefit. Also, both the compensation considered in the benefit calculation and the overall maximum benefit were reduced.

The Southern Hills Restated Retirement Plan was merged into the Scioto Memorial Hospital Restated Retirement Plan effective September 30, 1989. That plan was subsequently merged into the Mercy Hospital Corporation Retirement Plan effective December 31, 1989. The plan was then renamed the Southern Ohio Medical Center Retirement Plan.

Effective January 1, 1990, the plan was amended to provide a benefit of 0.75% of pay (as defined under the Plan) with certain minimum benefits for plan participants age 60 and over on that date. In addition, the plan's early retirement reduction factors were modified.

Effective January 1, 1999, the plan was amended to stop benefit accruals under the old formula and convert the plan to a cash balance plan. The plan was renamed as the Southern Ohio Medical Center Cash Balance Pension Plan.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Effective Date	October 1947; Amended and Restated January 1, 2008.
Eligibility for Participation	Employees who were members in the prior plan continue as members on January 1, 1999. Other employees become members on the January 1 or July 1 following attainment of age 21 and completing one year of employment during which at least 1,000 hours are worked.
Eligibility for Benefits	
Normal Retirement	Age 65 and the third anniversary of plan participation.
Vested Termination	Upon termination of employment after completion of 3 years of service.
Pre-Retirement Death Benefit	Three years of service.
Amount of Benefits	
Normal Retirement and Vested Termination	The greater of: The Prior Plan Benefit; and The Actuarial Equivalent of the Cash Balance Account.
Pre-Retirement Death Benefit	50% of the Actuarial Equivalent of the Cash Balance Account.
Form of Benefit	
Automatic Form	A monthly amount payable during the employee's lifetime and thereafter 50% of such monthly amount continuing to the surviving spouse until the spouse's death.
Optional Forms	(a) Life annuity. (b) Life annuity with 5, 10, or 20 years certain. (c) 50%, 75%, or 100% joint and survivor annuity. (d) Lump Sum. (e) All optional forms are calculated as the Actuarial Equivalent of the Cash Balance Account on the Annuity Start Date.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Definitions

Cash Balance Account

The notional account equal to the sum of:

- (a) The Initial Account Balance;
- (b) Contribution Credits;
- (c) Interest Credits; and
- (d) Transition Credits, if applicable.

Initial Account Balance

The Actuarial Equivalent lump sum amount of the Prior Plan Benefit in the form of a single life annuity commencing at Normal Retirement Age.

Contribution Credits

A percent of compensation credited to the Cash Balance Account on the last day of each plan year, provided the participant earns a year of service. The percent is based on years of service as of the beginning of the plan year according to the following table:

I. Service	Years of Compensation
0–4	2.0%
5–9	2.5%
10–14	3.0%
15–19	4.0%
20–24	5.0%
25–29	6.0%
30+	7.0%

Interest Credits

An amount credited to the Cash Balance Account on the last day of each plan year determined by multiplying the value of the Cash Balance Account at the beginning of the plan year by the Interest Credit Rate. Interest credits will be given for each year the participant has an account up until the participant commences benefits.

Transition Credits

Three percent of compensation credited to the Cash Balance Account on the last day of each plan year for the first five plan years following the January 1, 1999 effective date, provided the participant was age 50 or older with five or more years of service as of January 1, 1999.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Prior Plan Benefit	The benefit as determined on December 31, 1998 under the provisions of the plan in effect on that date.
Actuarial Equivalent	<p>The Cash Balance Account is converted to the form of payment using the following basis:</p> <p>(a) Annuities—The Cash Balance Account will be converted to an annuity based on the November 10-Year Treasury Rate for the prior plan year with a minimum rate of 4.01% and the Current 417(e) Mortality Table for Lump Sums.</p> <p>(b) Lump Sum—The lump sum amount is equal to the Cash Balance Account.</p>
Interest Credit Rate	November 10-year Treasury Rate for the prior plan year with a minimum rate of 4.01%.
Compensation	Total remuneration paid to a member of the Plan. For 2010 recognizable compensation is limited to \$245,000.
Service	One year of service shall be credited for each year an employee completes at least 1,000 hours.

Plan Changes Since the Prior Year

The funding, financial accounting, and plan reporting valuations do 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 H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan:

► Southern Ohio Medical Center Cash Balance Pension Plan

Employer Identification Number: ► 31-0678022

For plan year (beginning/ending): ►

12/31/2013 Plan number: ►

003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
		Common collective trust funds/Mutual Funds:		
*	Mercer Global Investments	MGI Opportunistic Fxd Income	429,452	448,347
*	Mercer Global Investments	Mercer Long Duration Passive Fixed Income	4,720,731	4,455,724
*	Mercer Global Investments	Mercer Active Long Corp Inc Portfolio	8,013,439	7,721,229
*	Mercer Global Investments	Mercer US Passive Fixed Income CT	5,992,598	5,911,769
		Outside Common Trust Funds		
*	Mercer Global Investments	MGI Core Opportunistic Fixed Income	6,340,381	7,598,920
*	Mercer Global Investments	Non-US Core Equity Portfolio	7,762,786	11,453,780
*	Mercer Global Investments	MGI-US Large Cap Growth Equity Portfolio	1,956,808	3,219,433
*	Mercer Global Investments	MGI-US Large Cap Passive Equity	1,867,052	3,660,510
*	Mercer Global Investments	MGI-US Large Cap Value Equity Portfolio	1,914,021	3,109,648
*	Mercer Global Investments	MGI-US Small/Mid Cap Growth Equity	604,828	1,376,565
*	Mercer Global Investments	MGI-US Small/Mid Cap Value Equity	744,175	1,352,351
*	Mercer Global Investments	MGI - Long Duration Investment Grade Fixed Income Portfolio	2,589,951	3,028,728
*	Mercer Global Investments	MGI - Emerging Mkts Equity CT	662,137	764,988
		Money Market Fund:		
*	JPMorgan Chase Bank, NA	JPMorgan Liquid Assets Money Mkt Fd	622,352	622,352
		Corporate Stocks:		
	Exterran Hldgs Inc	Exterran Hldgs Inc	1,154	923
			44,221,865	54,725,266
	* Indicates Party In Interest			

Schedule SB Attachment (Form 5500)—2013 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 4,683,543	January 1, 2011	5	\$ 1,029,147
Shortfall	\$ (2,353,078)	January 1, 2013	7	\$ (392,710)