

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>NEOCS RETIREMENT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2007</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2007</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2007</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>NORTHEAST OHIO CARDIOVASCULAR SPECIALISTS, INC.</u> <u>95 ARCH STREET, SUITE 300</u> <u>AKRON, OH 44304</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>20-5231801</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>330-253-8195</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>621111</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>20-5231801</u>	2c Sponsor's telephone number <u>330-253-8195</u>	2d Business code (see instructions) <u>621111</u>	
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2c Sponsor's telephone number <u>330-253-8195</u>					
2d Business code (see instructions) <u>621111</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2014	JEFFREY T. RUSSELL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
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		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	251
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	218
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits		6c	29
d Subtotal. Add lines 6a , 6b , and 6c		6d	247
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	247
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	241
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2R 2T			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE 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 NEOCS RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 NORTHEAST OHIO CARDIOVASCULAR SPECIALISTS, INC.	D Employer Identification Number (EIN) 20-5231801	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 52 59 60 62 63 71 72	RECORDKEEPER	2825	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

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:

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 NEOCS RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 NORTHEAST OHIO CARDIOVASCULAR SPECIALISTS, INC.	D Employer Identification Number (EIN) 20-5231801	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a	150	50
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	0	0
	(2) Participant contributions	1b(2)	0	0
	(3) Other	1b(3)	0	0
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	78	78
	(2) U.S. Government securities	1c(2)	0	0
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)	0	0
	(B) All other	1c(3)(B)	0	0
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)	0	0
	(B) Common	1c(4)(B)	0	0
	(5) Partnership/joint venture interests	1c(5)	0	0
	(6) Real estate (other than employer real property)	1c(6)	0	0
	(7) Loans (other than to participants)	1c(7)	0	0
	(8) Participant loans	1c(8)	478316	531742
	(9) Value of interest in common/collective trusts	1c(9)	1684659	1730767
	(10) Value of interest in pooled separate accounts	1c(10)	0	0
	(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)	9182791	11089278
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
	(15) Other	1c(15)	3763025	4444944

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	15109019	17796859

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	15109019	17796859
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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)	460600	
(B) Participants	2a(1)(B)	557387	
(C) Others (including rollovers)	2a(1)(C)	55959	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1073946

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	15376	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		15376
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	371693	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		371693
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		15287
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		1253591
c Other income.....	2c		683986
d Total income. Add all income amounts in column (b) and enter total.....	2d		3413879

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	712400	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		712400
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		11064
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	2575	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		2575
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		726039

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		2687840
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		0

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: **MAYER HOFFMAN MCCANN, P.C.**

(2) EIN: **43-1947695**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
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.
---	--	--

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

A Name of plan <u>NEOCS RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NORTHEAST OHIO CARDIOVASCULAR SPECIALISTS, INC.</u>	D Employer Identification Number (EIN) <u>20-5231801</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>94-1687665</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	

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

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

Part III	Amendments
-----------------	-------------------

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.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

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

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



NEOCS RETIREMENT PLAN

FINANCIAL STATEMENTS

December 31, 2013 and 2012 and the
Year Ended December 31, 2013

NEOCS RETIREMENT PLAN

FINANCIAL STATEMENTS

December 31, 2013 and 2012 and the
Year Ended December 31, 2013

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator

NEOCS RETIREMENT PLAN

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the NEOCS Retirement Plan (the "Plan") which comprise the statements 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 year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") 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 4, which was certified by Bank of America, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of December 31, 2013 and 2012 and for the year ended December 31, 2013, that the information provided to the plan administrator by the trustee is complete and accurate.



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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 schedule of assets (held at end of year) as of December 31, 2013, which is the responsibility of plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

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

Mayer Hoffman McCann P.C.

Akron, Ohio
October 3, 2014

NEOCS RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Investments at fair value	<u>\$ 17,270,114</u>	<u>\$ 14,660,387</u>
Receivables		
Employer contributions	466,042	460,600
Notes receivable from participants	<u>531,742</u>	<u>478,316</u>
	<u>997,784</u>	<u>938,916</u>
Total assets reflecting all investments at fair value	18,267,898	15,599,303
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>(4,996)</u>	<u>(29,684)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 18,262,902</u></u>	<u><u>\$ 15,569,619</u></u>

See Notes to Financial Statements

NEOCS RETIREMENT PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Year Ended December 31, 2013

ADDITIONS

Investment income	
Interest and dividends	\$ 386,980
Net appreciation in fair value of investments	<u>1,937,578</u>
Total investment income	<u>2,324,558</u>
Interest income on notes receivable from participants	<u>15,376</u>
Contributions	
Employer	466,042
Participants	557,387
Rollover	<u>55,959</u>
Total contributions	<u>1,079,388</u>
TOTAL ADDITIONS	<u>3,419,322</u>

DEDUCTIONS

Benefits paid to participants	723,464
Administrative expenses	<u>2,575</u>
TOTAL DEDUCTIONS	<u>726,039</u>
NET INCREASE	2,693,283

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year	<u>15,569,619</u>
End of year	<u><u>\$ 18,262,902</u></u>

See Notes to Financial Statements

NEOCS RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(1) Description of plan

The following description of the NEOCS Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan document or Summary Plan Description, which are available from the plan administrator, for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan covering all eligible employees of Northeast Ohio Cardiovascular Specialists, Inc. ("Company") who have reached age 18 and have completed 90 days of service (for salary reduction contributions) and 1,000 hours of service (for employer contributions). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions – Participants may elect to contribute up to 85% of pretax or aftertax annual compensation, subject to annual limits specified under the Internal Revenue Code ("IRC"). The limitation was \$17,500 for the calendar year 2013. Participants that have reached age 50 before the end of the Plan year are also eligible to make catch-up contributions (\$5,500 for calendar year 2013). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans ("rollovers").

The Company makes nondiscretionary matching contributions of 50% of elective deferrals up to the first 6% of annual compensation that a participant contributes to the Plan. The Company also makes safe harbor nondiscretionary contributions of 3% of each participant's annual compensation. In addition, the Company may elect to make a discretionary profit-sharing contribution or a qualified nonelective contribution for non-highly compensated participants. There were no profit-sharing or qualified nonelective contributions during 2013. Except for safe harbor contributions, participants must also be employed by the Company at December 31 to receive a Company contribution. Contributions are subject to certain Internal Revenue Code ("IRC") limitations.

Participant investment account options - Participants direct the investment of all contributions into various investment options offered by the Plan. The Plan currently offers a variety of registered investment company securities ("mutual funds") and a common/collective trust fund as investment options for participants. Participants can also establish a self-directed brokerage account in which they can invest their funds in any investment desired, within certain specified limitations.

Participant accounts - Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and, (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations of the Company's matching contributions are based on participant contributions. Allocations of the Company's safe harbor contributions, discretionary profit-sharing contributions or qualified nonelective contributions, plan earnings and administrative expenses are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NEOCS RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(1) Description of plan (continued)

Vesting - Participants are vested immediately in their contributions, Company qualified nonelective safe harbor contributions, and qualified nonelective contributions plus actual earnings thereon. Vesting in Company nondiscretionary matching contributions and profit-sharing contributions plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after 3 years of credited service.

Notes receivable from participants - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Only two loans are permitted to be outstanding at any time. Loan terms range from 1-5 years or up to 10 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates. Principal and interest are paid ratably through payroll deductions.

Payment of benefits - On termination of service as defined, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or equal installments over a period of time. Participants may also withdraw amounts from their accounts under certain defined conditions.

Forfeited accounts – There were no forfeited nonvested accounts at December 31, 2013 and 2012. Forfeited accounts can be used to reduce future employer contributions.

(2) Summary of significant accounting policies

Basis of accounting - The financial statements of the Plan are prepared under the accrual method of accounting.

Use of estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

NEOCS RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(2) Summary of significant accounting policies (continued)

Investment valuation and income recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussions of fair value measurements.

The Plan has an investment in a common/collective trust fund that holds fully benefit-responsive investment contracts. Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statements of net assets available for benefits presents fair value of the common/collective trust fund that holds fully benefit-responsive investment contracts as well as the adjustment of the common/collective trust from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

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

Notes receivable from participants - Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Unit Values - Individual participant accounts for the common/collective trust fund are maintained on a unit value basis. Participants do not have beneficial ownership in the specific underlying securities or other assets in the fund, but do have an interest therein represented by units valued daily. The fund earns dividends and interest which are automatically reinvested in additional units. Generally, contributions to and withdrawals from the fund are converted to units by dividing the amounts of such transactions by the unit values as last determined, and the participants' accounts are charged or credited with the number of units properly attributable to each participant.

Payment of benefits - Benefits are recorded when paid.

Administrative expenses - Certain expenses of the Plan are paid by the Company and are not included in the statement of changes in net assets available for benefits. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

NEOCS RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(3) Investments

The following presents investments that represent 5% or more of the Plan's net assets:

	December 31,	
	2013	2012
Federated Capital Preservation Fund	\$ 1,735,763	\$ 1,714,343
American Century Government Bond A	*	1,199,365
Blackrock EQ Dividend A**	1,587,326	1,281,637
Pimco Total Return Fund CL A**	1,808,310	1,725,595
Franklin Custodian Growth Fund A	1,290,032	1,028,248
JP Morgan Government Bond Fund	979,546	*

* Investment was not an option at December 31.

** Includes amounts from self-directed brokerage accounts

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value as follows:

Registered investment company securities	\$ 1,255,659
Self-directed brokerage accounts	681,919
Net appreciation in fair value of investments	<u>\$ 1,937,578</u>

(4) Information prepared and certified by the trustee

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Bank of America, N.A. ("Bank of America"), the trustee of the Plan, has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate with respect to investments and notes receivable from participants:

- Investments at fair value
- Notes receivable from participants
- Net appreciation in fair value of investments
- Interest and dividends
- Interest income on notes receivable from participants
- Schedule of assets (held at end of year)

The Plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

NEOCS RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(5) Fair value measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures* provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted market prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Money market funds: Valued at cost which approximates market.

Registered investment company securities (mutual funds): Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

NEOCS RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(5) Fair value measurements (continued)

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

The preceding methods described may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, although 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.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value at December 31, 2013 and 2012:

	Investments at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
PARTICIPANT DIRECTED ACCOUNTS				
Cash	\$ 128	\$ -	\$ -	\$ 128
Common/collective trust*				
Stable value fund	-	1,735,763	-	1,735,763
Mutual funds				
Bond	2,000,791	-	-	2,000,791
Value	2,712,494	-	-	2,712,494
Blended	579,243	-	-	579,243
Growth	2,732,502	-	-	2,732,502
International blend	1,211,630	-	-	1,211,630
Real estate	205,242	-	-	205,242
International growth	407,149	-	-	407,149
Emerging markets	260,682	-	-	260,682
U.S. government securities	979,546	-	-	979,546
Total mutual funds	11,089,279	-	-	11,089,279
TOTAL PARTICIPANT DIRECTED ACCOUNTS	11,089,407	1,735,763	-	12,825,170

NEOCS RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(5) Fair value measurements (continued)

	Investments at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
SELF-DIRECTED BROKERAGE ACCOUNTS				
Money market funds	216,979	-	-	216,979
Common stocks				
Consumer	404,622	-	-	404,622
Industrials	106,853	-	-	106,853
Telecommunications	233,211	-	-	233,211
Pharmaceuticals	50,540	-	-	50,540
Technology	216,721	-	-	216,721
Financial institutions	15,112	-	-	15,112
Total common stocks	1,027,059	-	-	1,027,059
Mutual funds				
Bond	1,184,338	-	-	1,184,338
Value	646,556	-	-	646,556
Blended	324,686	-	-	324,686
Growth	687,249	-	-	687,249
International growth	20,164	-	-	20,164
International blend	128,981	-	-	128,981
Natural resources	125,137	-	-	125,137
Real estate	42,059	-	-	42,059
Emerging markets	41,736	-	-	41,736
Total mutual funds	3,200,906	-	-	3,200,906
TOTAL SELF-DIRECTED BROKERAGE ACCOUNTS	4,444,944	-	-	4,444,944
TOTAL INVESTMENTS AT FAIR VALUE	<u>\$ 15,534,351</u>	<u>\$ 1,735,763</u>	<u>\$ -</u>	<u>\$ 17,270,114</u>

NEOCS RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(5) Fair value measurements (continued)

	Investments at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
PARTICIPANT DIRECTED ACCOUNTS				
Cash	\$ 228	\$ -	\$ -	\$ 228
Common/collective trust*				
Stable value fund	-	1,714,343	-	1,714,343
Mutual funds				
Bond	2,713,195	-	-	2,713,195
Value	2,185,390	-	-	2,185,390
Blended	428,471	-	-	428,471
Growth	2,134,293	-	-	2,134,293
International blend	956,261	-	-	956,261
Real estate	186,653	-	-	186,653
International growth	334,909	-	-	334,909
Emerging markets	226,180	-	-	226,180
Natural resources	17,439	-	-	17,439
Total mutual funds	9,182,791	-	-	9,182,791
TOTAL PARTICIPANT DIRECTED ACCOUNTS	9,183,019	1,714,343	-	10,897,362

NEOCS RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(5) Fair value measurements (continued)

	Investments at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
SELF-DIRECTED BROKERAGE ACCOUNTS				
Cash	388	-	-	388
Money market funds	209,739	-	-	209,739
Common stocks				
Consumer	275,341	-	-	275,341
Industrials	95,712	-	-	95,712
Telecommunications	180,378	-	-	180,378
Pharmaceuticals	41,381	-	-	41,381
Technology	156,330	-	-	156,330
Financial institutions	11,472	-	-	11,472
Total common stocks	760,614	-	-	760,614
Mutual funds				
Bond	1,190,507	-	-	1,190,507
Value	508,375	-	-	508,375
Blended	245,180	-	-	245,180
Growth	536,545	-	-	536,545
International growth	16,989	-	-	16,989
International blend	112,715	-	-	112,715
Natural resources	97,774	-	-	97,774
Real estate	41,983	-	-	41,983
Emerging markets	42,216	-	-	42,216
Total mutual funds	2,792,284	-	-	2,792,284
TOTAL SELF-DIRECTED BROKERAGE ACCOUNTS	3,763,025	-	-	3,763,025
TOTAL INVESTMENTS AT FAIR VALUE	\$ 12,946,044	\$ 1,714,343	\$ -	\$ 14,660,387

*The fair value of the investment in the common/collective trust fund has been estimated using the net asset value of the investment. The common/collective trust listed in the above chart is redeemed on a daily basis and does not have any redemption restrictions. Additionally, there were no unfunded commitments.

NEOCS RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(6) Fair value and contract value of common/collective trust fund

The Federated Investors Trust Company - Capital Preservation Fund (the "Fund") is a common/collective trust fund that is considered to be a stable value fund with underlying investments in investment contracts and is valued at fair value and then adjusted by the issuer to contract value. Fair value of the Fund is the net asset value of its underlying investments less its liabilities and contract value represents contributions made to the Fund, plus earnings, less participant withdrawals. The Fund is an open-end commingled pool dedicated exclusively to the management of assets of defined contribution plans. The Fund's investment objective is to seek preservation of capital and a competitive level of income over time. To achieve its investment objective, the Fund invests in underlying assets (typically fixed income securities or bond funds and may include derivative instruments such as futures contracts and swap agreements) and enters into a "wrapper" contract issued by a third party. Participants may direct the withdrawal or transfer of all or a portion of their investment at contract value. However, certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendment to the Plan document (including complete or partial termination or merger with another plan.), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with Plan participants are probable of occurring.

(7) Reconciliation of financial statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2013 and 2012 to Form 5500:

	December 31,	
	2013	2012
Net assets available for benefits per the financial statements	\$ 18,262,902	\$ 15,569,619
Less		
Contributions receivable		
Employer	(466,042)	(460,600)
Net assets available for benefits per Schedule H of Form 5500	<u>\$ 17,796,860</u>	<u>\$ 15,109,019</u>

NEOCS RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(7) **Reconciliation of financial statements to Schedule H of Form 5500 (continued)**

The following is a reconciliation of employer contributions per the financial statements for the year ended December 31, 2013 to Form 5500:

Employer contributions per the financial statements	\$ 466,042
Plus contributions receivable, at beginning of year	460,600
Less contributions receivable, at end of year	<u>(466,042)</u>
Employer contributions per Form 5500	<u>\$ 460,600</u>

The following is a reconciliation of investments at fair value per the financial statements for the year ended December 31, 2013 to Form 5500:

Schedule H, Line 4i - Schedule of Assets (Held at end of Year) - at fair value	\$ 17,801,856
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>(4,996)</u>
Investments and participant loans per Schedule H of Form 5500	<u>\$ 17,796,860</u>

(8) **Plan termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested in their employer contributions.

(9) **Related party transactions and party-in-interest transactions**

The Plan paid fees totaling \$2,575 in 2013 to Bank of America for recordkeeping services. Bank of America is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for investment management services are included in net appreciation in fair value of the investments, as they are paid through revenue sharing, rather than a direct payment.

(10) **Risks and uncertainties**

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

NEOCS RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

(11) **Tax status**

The Internal Revenue Service ("IRS") has determined that the Plan and related trust are designed in accordance with applicable sections of the IRC and informed the Company, of such in a letter dated July 8, 2010. Although the Plan has been amended since receiving the determination letter, the plan administrator and the Plan's tax counsel believe that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that, as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

(12) **Subsequent events**

The Plan has evaluated subsequent events through October 3, 2014, which is the date the financial statements were available to be issued. No significant matters were identified for disclosure during this evaluation.

SUPPLEMENTAL SCHEDULE

NEOCS RETIREMENT PLAN

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

December 31, 2013

EIN: 20-5231801

Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investments, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	Cash	Cash	(1)	\$ 128
	Federated Capital Preservation Fund	Common/Collective Trust	(1)	1,735,763
	Lazard Emerging Markets Open Fund	Registered investment company security	(1)	260,682
	Pioneer Strategic Income Fund	Registered investment company security	(1)	452,993
	JP Morgan Government Bond Fund	Registered investment company security	(1)	979,546
	The Oakmark International Fund CL II	Registered investment company security	(1)	277,290
	Neuberger Berman Genesis Fund ADV	Registered investment company security	(1)	316,850
	American Europacific Growth Fund R3	Registered investment company security	(1)	573,138
	American Fundamental Investor R3	Registered investment company security	(1)	262,393
	Wells Fargo Adv Growth CL A	Registered investment company security	(1)	692,180
	Victory Established Value A	Registered investment company security	(1)	703,397
	Blackrock Global Alloc A	Registered investment company security	(1)	361,202
	Blackrock EQ Dividend A	Registered investment company security	(1)	1,359,006
	Virtus Real Estate Security Fund A	Registered investment company security	(1)	205,242
	Pimco Total Return Fund CL A	Registered investment company security	(1)	1,211,485
	Prudential Jennison Small Comp	Registered investment company security	(1)	750,290
	Clearbridge Equity Income Fund CL A	Registered investment company security	(1)	645,421
	Victory Small Company Opportunity CL A	Registered investment company security	(1)	4,670
	Invesco International Growth A Fund	Registered investment company security	(1)	407,149
	Templeton Global Bond CL A	Registered investment company security	(1)	336,313
	Franklin Custodian Growth Fund A	Registered investment company security	(1)	1,290,032
	Self-Directed Brokerage Accounts	Money market funds, common stocks, and registered investment company securities	(1)	4,444,944
		3.25% notes receivable, collateralized by participant accounts maturing at various dates through 2018	(1)	
*	Participant Loans		-0-	531,742
				<u>\$ 17,801,856</u>

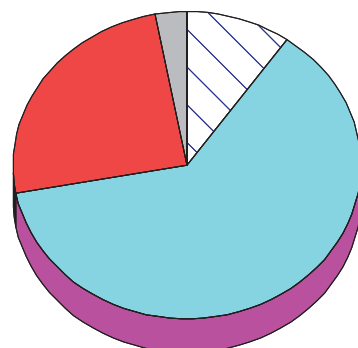
* Party-in-interest as defined by ERISA

(1) Cost information may be omitted for plan assets which are participant-directed.

STATEMENT OF ASSETS
FOR THE PERIOD 01/01/2013 - 12/31/2013

NEOCS RETIREMENT PLAN
CONSOLIDATION

ALLOCATION OF PLAN ASSETS



9.73% COMMON / COLLECTIVE TRUSTS	62.31% MUTUAL FUNDS
24.98% OTHER ASSETS	2.99% LOANS
0.00% PENDING SETTLEMENT FUNDS	0.00% ACCRUED INCOME

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
<u>COMMON / COLLECTIVE TRUSTS</u>					
FEDERATED CAPITAL PRES CL ISP	128,486.1310	10.000	1,284,861.29	1,284,861.31	7.22%
FEDERATED CAPITAL PRES GM ISP	44,590.5250	10.000	445,905.27	445,905.25	2.51%
TOTAL COMMON / COLLECTIVE TRUSTS			1,730,766.56	1,730,766.56	9.73%
<u>MUTUAL FUNDS</u>					
LAZARD EMERGING MARKETS OPEN	5,316.1865	19.140	101,827.51	101,751.81	0.57%
LAZARD EMRGING MRKTS OPEN - GM	8,303.5490	19.140	165,662.60	158,929.93	0.89%
PIONEER STRATEGIC INCOME CL A	10,862.2619	10.810	117,933.17	117,421.05	0.66%
PIONEER STRATEGIC INCOME A GM	31,042.7077	10.810	343,160.04	335,571.67	1.89%
JPMORGAN GOVERNMENT BOND	32,982.6563	10.850	366,964.77	357,861.82	2.01%
JPMORGAN GOVERNMENT BOND GM	57,298.0468	10.850	636,997.95	621,683.81	3.49%

Balances include pending activity

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

NEOCS RETIREMENT PLAN

CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
THE OAKMARK INTL FD CL II	2,615.0590	26.470	49,398.83	69,220.61	0.39%
THE OAKMARK INTL CL II GM	7,860.5705	26.470	156,352.15	208,069.30	1.17%
NEUBERG BER GENESIS FD ADV CL	987.7636	32.920	28,115.95	32,517.18	0.18%
NEUBERG BER GENESIS FD ADV GM	8,637.0831	32.920	238,740.27	284,332.78	1.60%
AMERICAN EUROPACIFIC GR FD R3	8,262.2529	48.130	292,920.48	397,662.23	2.23%
AMERICAN EUROPACIF GR FD R3 GM	3,645.8666	48.130	126,982.70	175,475.56	0.99%
AMERICAN FUNDAMENTAL IVNST R3	5,058.6583	51.870	179,918.40	262,392.61	1.47%
WELLS FARGO ADV GROWTH CL A	867.7695	51.220	38,783.25	44,447.15	0.25%
WELLS FARGO ADV GROWTH CL A GM	12,646.0978	51.220	520,180.28	647,733.13	3.64%
VICTORY ESTABLISHED	12,180.4082	34.430	318,880.72	419,371.45	2.36%
VICTORY ESTABLISHED GM	8,249.3726	34.430	223,303.74	284,025.90	1.60%
BLACKROCK GLOBAL ALLOC A	16,933.9988	21.330	324,773.33	361,202.19	2.03%
BLACKROCK EQ DIVIDEND A	29,271.6031	24.280	581,321.48	710,714.52	3.99%
BLACKROCK EQ DIVIDEND A GM	26,700.6931	24.280	529,823.53	648,292.83	3.64%
VIRTUS REAL ESTATE SECUR FD A	6,328.7642	32.430	180,781.51	205,241.82	1.15%
PIMCO TOTAL RETURN FUND CL A	25,281.9022	10.690	279,469.71	270,263.53	1.52%
PIMCO TOT RET FD CL A GM	88,046.8797	10.690	970,262.19	941,221.14	5.29%
PRUDENTIAL JENNISON SMALL COMP	20,356.6734	27.360	353,346.61	556,958.58	3.13%
PRUDENTIAL JENNISON SMALL COMP	7,066.1767	27.360	138,037.11	193,330.59	1.09%
CLEARBRIDGE EQTY INC FD CL A	65.3605	18.240	1,101.82	1,192.18	0.01%
CLEARBRIDGE EQTY INC FD CL A	35,319.5898	18.240	516,972.34	644,229.32	3.62%

Balances include pending activity

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2013 - 12/31/2013

NEOCS RETIREMENT PLAN

CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
VICTORY SMALL COMPANY OPPOR A	116.1223	40.220	4,428.38	4,670.44	0.03%
INVESCO INTERNATIONAL GRTH A	5,875.5660	33.850	169,686.55	198,887.91	1.12%
INVESCO INTERNATIONAL GR GM A	6,152.4609	33.850	171,017.91	208,260.80	1.17%
TEMPLETON GLOBAL BOND A GM	25,594.5784	13.140	332,539.58	336,312.76	1.89%
FRANKLIN CUST FD INC GROWTH	9,879.6347	65.180	472,036.28	643,954.59	3.62%
FRANKLIN CUST FD INC GROWTH GM	9,912.2009	65.180	477,043.78	646,077.25	3.63%
TOTAL MUTUAL FUNDS			9,408,764.92	11,089,278.44	62.31%
<u>OTHER ASSETS</u>					
SELF-DIRECT ACCT	4,444,943.9603	1.000	4,444,943.96	4,444,943.96	24.98%
<u>LOANS</u>					
LOAN FUND	531,742.0800	1.000	531,742.08	531,742.08	2.99%
<u>PENDING SETTLEMENT FUNDS</u>					
PENDING SETTLEMENT FUND	50.0000	1.000	50.00	50.00	0.00%
INVESTMENT TOTAL			16,116,267.52	17,796,781.04	100.00%
UNINVESTED CASH			0.00	0.00	0.00%
ACCRUED INCOME			78.15	78.15	0.00%
TOTAL ASSETS			16,116,345.67	17,796,859.19	100.00%

A portion of the balance displayed in the BIF Money Fund or the Merrill Lynch Bank Deposit Program (MLBD Program) may contain a pending deposit. If cash funds are invested / deposited in the BIF or MLBD Program, sweep activity details are available upon request.

Balances include pending activity