

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>THE CHILDREN'S HOME PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>05/01/2006</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>05/01/2006</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>05/01/2006</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>THE CHILDREN'S HOME OF CINCINNATI</u> <u>5050 MADISON ROAD</u> <u>CINCINNATI, OH 45227</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-0536969</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>513-272-2800</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>624100</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-0536969</u>	2c Sponsor's telephone number <u>513-272-2800</u>	2d Business code (see instructions) <u>624100</u>	
2b Employer Identification Number (EIN) <u>31-0536969</u>					
2c Sponsor's telephone number <u>513-272-2800</u>					
2d Business code (see instructions) <u>624100</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.		
	Signature of plan administrator	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	371
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	201
b Retired or separated participants receiving benefits		6b	21
c Other retired or separated participants entitled to future benefits		6c	169
d Subtotal. Add lines 6a , 6b , and 6c		6d	391
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	391
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	22
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 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>THE CHILDREN'S HOME PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE CHILDREN'S HOME OF CINCINNATI</u>	D Employer Identification Number (EIN) <u>31-0536969</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>8913238</u>
b Actuarial value	2b <u>8833901</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>19</u> <u>1773933</u>
b For terminated vested participants.....	3b <u>146</u> <u>2229499</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>332350</u>
(2) Vested benefits	3c(2) <u>5750296</u>
(3) Total active.....	3c(3) <u>206</u> <u>6082646</u>
d Total.....	3d <u>371</u> <u>10086078</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>6.47</u> %
6 Target normal cost	6 <u>605236</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>09/19/2014</u>
Signature of actuary		Date
<u>SCOTT LANHAM</u>		<u>14-06847</u>
Type or print name of actuary		Most recent enrollment number
<u>BUCK CONSULTANTS, LLC</u>		<u>513-784-0005</u>
Firm name		Telephone number (including area code)
<u>720 EAST PETE ROSE WAY</u> <u>SUITE 300</u> <u>CINCINNATI, OH 45202</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)	432	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	432	0
10 Interest on line 9 using prior year's actual return of <u>12.80</u> %	55	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		34566
b Interest on (a) using prior year's effective interest rate of <u>7.17</u> % except as otherwise provided (see instructions)		2478
c Total available at beginning of current plan year to add to prefunding balance		37044
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	487	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	87.58 %
15 Adjusted funding target attainment percentage	15	87.58 %
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	98.68 %
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
06/11/2014	153000	0			
06/19/2013	765051	0			
			Totals ►	18(b)	918051
				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	881853
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 62
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	605236	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	1252664	275406	
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	880642	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	880642	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	881853	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1211	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40		

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 THE CHILDREN'S HOME PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE CHILDREN'S HOME OF CINCINNATI	D Employer Identification Number (EIN) 31-0536969	

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)

US BANK

31-0841368

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	TRUSTEE	7956	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: SCOTT LANHAM, FSA, EA, MAAA	b EIN: 13-3954297
c Position:	
d Address: BUCK CONSULTANTS 720 E PETE ROSE WAY CINCINNATI, OH 45202	e Telephone: 513-784-0005

Explanation: THE PLAN ADMINISTRATOR CHOSE TO CHANGE ACTUARIAL FIRMS PROVIDING SERVICES TO THE PLAN.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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>THE CHILDREN'S HOME PENSION PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE CHILDREN'S HOME OF CINCINNATI</u>		D Employer Identification Number (EIN) <u>31-0536969</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		<u>153000</u>
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	<u>15212</u>	<u>12879</u>
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	<u>125892</u>	<u>223921</u>
(2) U.S. Government securities	1c(2)	<u>1376845</u>	<u>1440639</u>
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	<u>602387</u>	<u>572214</u>
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)	<u>3582397</u>	<u>2953093</u>
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	<u>3210505</u>	<u>6028826</u>
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	8913238	11384572

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	8913238	11384572
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	918051	
(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)		918051
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	6	
(B) U.S. Government securities	2b(1)(B)	20762	
(C) Corporate debt instruments	2b(1)(C)	19691	
(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)		40459
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	74951	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	65265	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		140216
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	12637047	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	12120788	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		516259
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	527679	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		527679

		(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)		617799
c Other income	2c		6833
d Total income. Add all income amounts in column (b) and enter total	2d		2767296

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	283112	
(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)		283112
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)	9341	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	3509	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		12850
j Total expenses. Add all expense amounts in column (b) and enter total	2j		295962

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2471334
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: BARNES DENNIG & CO., LTD

(2) EIN: 31-1119890

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

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>THE CHILDREN'S HOME PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE CHILDREN'S HOME OF CINCINNATI</u>	D Employer Identification Number (EIN) <u>31-0536969</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>31-0841368</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>4</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: _____% 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): _____

The Children's Home Pension Plan

**Financial Statements
With Supplemental Information
Years Ended December 31, 2013 and 2012
With Independent Auditors' Report**



BARNES DENNIG

Accounting • Tax • Business Insight

Independent Auditors' Report

To the Trustees of
The Children's Home Pension Plan
Cincinnati, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Children's Home Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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 our 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, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by U.S. Bank, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. 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 a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we did not audit, 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.

**Independent Auditors' Report
(Continued)**

Other Matter

The supplemental schedules of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 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, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

Report of 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 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Barnes Dennig & Co. Ltd

May 7, 2014
Cincinnati, Ohio

THE CHILDREN'S HOME PENSION PLAN

Statements of Net Assets Available for Benefits December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Investments at fair value:		
Cash and cash equivalents	\$ 223,921	\$ 125,892
Common stock	2,953,094	3,582,397
U.S. Government bonds	1,440,638	1,376,845
Mutual funds	6,028,826	3,210,505
Corporate bonds	<u>572,214</u>	<u>602,387</u>
Total investments at fair value	11,218,693	8,898,026
Receivables:		
Employer contribution receivable	153,000	-
Other receivables	<u>12,879</u>	<u>15,212</u>
Total receivables	<u>165,879</u>	<u>15,212</u>
Net assets available for benefits	<u>\$ 11,384,572</u>	<u>\$ 8,913,238</u>

The accompanying notes are an integral part of these financial statements

THE CHILDREN'S HOME PENSION PLAN

Statements of Changes in Net Assets Available for Benefits Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Additions:		
Investment income:		
Net appreciation in fair value of investments	\$ 1,668,570	\$ 786,840
Dividend income	140,216	143,783
Interest income	<u>40,459</u>	<u>43,721</u>
Total investment income	1,849,245	974,344
Contributions:		
Employer contributions	<u>918,051</u>	<u>607,944</u>
Total additions	<u>2,767,296</u>	<u>1,582,288</u>
Deductions:		
Benefits paid for retirements and terminations	283,112	380,507
Administrative expenses	<u>12,850</u>	<u>11,048</u>
Total deductions	<u>295,962</u>	<u>391,555</u>
Net increase	2,471,334	1,190,733
Net assets available for benefits, beginning of year	<u>8,913,238</u>	<u>7,722,505</u>
Net assets available for benefits, end of year	<u><u>\$ 11,384,572</u></u>	<u><u>\$ 8,913,238</u></u>

The accompanying notes are an integral part of these financial statements

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of The Children's Home Pension Plan (the "Plan") have been prepared under the accrual basis of accounting using accounting principles generally accepted in the United States of America.

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 10 for discussion of fair value measurements.

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 includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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

Cash and Cash Equivalents

Cash and cash equivalents consist of cash and money market accounts that have maturities of three months or less.

Payment of Benefits

The Plan pays all benefits to pensioners. Benefit payments to participants are recorded upon distribution.

Expenses

Certain professional and accounting fees incurred in connection with the operation of the Plan are paid by The Children's Home of Cincinnati, Ohio (the "Home") and, accordingly, are not reflected in the Plan's financial statements.

Investment management fees and certain plan administration fees are paid by the Home. In 2013 and 2012, \$115,213 and \$103,920, respectively, of expenses were paid by the Plan Sponsor.

Related Party Transactions

Several employees of the Home provide administrative services to the Plan. These services include Plan oversight and day-to-day Plan administration. The Plan is not charged by the Home for the services of the employees to the Plan.

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles (GAAP) requires the Plan Administrator and Actuary to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Subsequent Events

In preparing its financial statements, The Children's Home of Cincinnati has evaluated events subsequent to the statement of net assets date through May 7, 2014, which is the date the financial statements were available to be issued.

NOTE 2 DESCRIPTION OF THE PLAN

The following description of The Children's Home Pension 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 defined benefit pension plan covering all employees of The Children's Home of Cincinnati, Ohio. Employees who are 21 years of age and have completed one year of continuous service, as defined in the Plan, are eligible to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits

Benefits under the Plan are funded by the Home. Contributions are made based on recommendations by the Actuary, who performs annual valuations of the Plan. The funds are held, invested and disbursed by the Plan trustee.

Normal retirement occurs at the age of 65 with benefits based on 2.6% of an employee's average compensation during the five consecutive years where the compensation was highest reduced by .65% of the participant's social security final average compensation offset as outlined in the Plan. Early retirement is permitted at the age of 55 and after 5 years of service. The employees may elect to begin receiving benefits upon attaining the normal retirement date or receive an actuarially reduced benefit upon taking early retirement. There are other various forms of pension benefits and methods of payment available under the Plan.

Death and Disability Benefits

If an active employee dies before normal retirement age (65) and prior to actual retirement or any other severance of employment and has a vested interest, the employee's beneficiary will be entitled to a death benefit equal to a 50% survivor annuity. Active employees who have completed five years of continuous service and become totally disabled will continue to accrue vesting and benefit accrual service at the same rate as before the disability and will continue to be credited with earnings at the same rate as before the disability.

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 2 DESCRIPTION OF THE PLAN (CONTINUED)

Vesting Provisions

Vesting is based on years of continuous service. Participants are vested 75% after three years of service and are fully vested in the plan after five years of service.

Tax Status

The Plan has obtained its latest determination letter dated July 5, 2012, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan's tax returns are subject to review and examination by federal authorities. The tax returns for the 2010 to 2012 are open to examination.

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' compensation during their last five years of credited service. The accumulated plan benefits for active employees are based on their average compensation during the five years ending on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances—retirement, death, disability and termination of employment—are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated plan benefits. Retired or terminated employees with five or more years of service or their beneficiaries are entitled to monthly pension benefits beginning at age 65 equal to a specific amount per year of credited service.

The actuarial present value of accumulated plan benefits as determined by an actuary from Buck Consultants is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payments (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected dates of payment.

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

The components of the actuarial present value of accumulated Plan benefits as of January 1, 2013 and 2012 are:

	<u>2013</u>	<u>2012</u>
Vested benefits:		
Participants currently receiving payments	\$ 1,535,173	\$ 1,105,854
Other participants	<u>6,539,520</u>	<u>6,153,596</u>
	8,074,693	7,259,450
Nonvested benefits	<u>331,502</u>	<u>302,209</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$ 8,406,195</u></u>	<u><u>\$ 7,561,659</u></u>

The components of the changes in accumulated Plan benefits for the year ending January 1, 2013 and 2012 are:

	<u>2013</u>	<u>2012</u>
Actuarial present value of accumulated plan benefits at beginning of year	\$ 7,561,659	\$ 6,641,839
Increase (decrease) during the year attributable to:		
Benefits paid	(380,507)	(344,604)
Interest	590,005	517,828
Assumption changes	9,455	91,430
Benefits accumulated and other	<u>625,583</u>	<u>655,166</u>
Net increase	<u>844,536</u>	<u>919,820</u>
Actuarial present value of accumulated plan benefits at end of year	<u><u>\$ 8,406,195</u></u>	<u><u>\$ 7,561,659</u></u>

Due to inherent uncertainties in actuarial estimates, it is reasonably possible that actuarial estimates could change in the near term.

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 4 INVESTMENTS

The fair value of individual investments that represent 5% or more of the Plan's net assets at December 31, 2013 and 2012 are as follows:

	2013	2012
Mutual funds:		
Vanguard 500	\$ 1,994,471	*
Blackrock Equity Divid Fd	*	\$ 611,127
Templeton Global Bd Fd Advisor	*	620,917
Government bonds:		
FHLMC Mltcl Mtg	*	475,100

* Balance is less than 5% of the Plan's net assets.

During the years ended December 31, 2013 and 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by \$1,668,570 and \$786,840, respectively as follows:

	2013	2012
Mutual funds	\$ 617,799	\$ 283,278
Government bonds	(33,605)	4,335
Corporate bonds	(20,978)	16,533
Common stock	1,105,354	482,694
	<u>\$ 1,668,570</u>	<u>\$ 786,840</u>

NOTE 5 FUNDING POLICY

The Plan provides for regular annual funding by the Home. Employer contributions are based on actuarially determined deposit amounts in accordance with the minimum funding requirements of ERISA. The Plan has met the ERISA funding requirements.

Benefit payments are made directly by the Plan to the participant or their appointed custodian.

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 6 PLAN TERMINATION

The Home expects the Plan to be continued indefinitely, but reserves the right to terminate the Plan and contributions thereunder, in whole or in part, at any time by action of its Trustees. If the Plan is terminated or partially terminated, benefits will be distributed pursuant to the terms of the Plan. Its net assets generally will not be available on a pro-rata basis to provide participants' benefits. Generally, the Plan provides the following priorities:

1. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
2. Other vested benefits insured by the Pension Benefit Guaranty Corporation.
3. Other noninsured vested benefits.
4. All other nonvested benefits.

Certain benefits under the Plan are insured by the Pension Benefit Guarantee Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. For Plan terminations occurring during 2013, that ceiling is \$4,790 per month. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial conditions of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 7 INFORMATION CERTIFIED BY THE TRUSTEE

The Plan Sponsor has an agreement with U.S. Bank, NA, whereby US Bank serves as the sole trustee of the Plan. The following information has been provided by U.S. Bank, N.A. for the years ended December 31, 2013 and 2012:

- (a) The assets held by U.S. Bank, N.A at December 31, 2013 and 2012, as well as the transactions involving these assets for the years ended December 31, 2013 and 2012.
- (b) The amount of investment income for the years ended December 31, 2013 and 2012.
- (c) Schedule H, Line 4i – Schedule of Assets (Held at End of Year) for the years ended December 31, 2013 and 2012.
- (d) Schedule H, Line 4j – Schedule of Reportable Transactions for the years ended December 31, 2013 and 2012.

NOTE 8 GENERAL ACTUARIAL DATA

The more significant assumptions underlying the actuarial computations and distribution computations upon termination of the Plan for the years beginning January 1, 2013 and 2012 are:

Consulting Actuary

Buck Consultants, LLC

2013 Assumed Rate of Return on Investments

Segment rates with four months lookback:

First segment rate	1.75%
Second segment rate	4.62%
Third segment rate	5.72%
Effective interest rate	6.47%

2012 Assumed Rate of Return on Investments

Segment rates with four months lookback:

First segment rate	2.06%
Second segment rate	5.25%
Third segment rate	6.32%
Effective interest rate	7.17%

Salary Progression

4.00% compounded annually for 2013 and 2012

Mortality

2013

Annuitant and Non-annuitant - Blended Annuitant/
Non-Annuitant Table applicable to small plans

Lump Sums - 2013 Applicable Mortality Table

2012

Annuitant and Non-annuitant - Blended Annuitant/
Non-Annuitant Table applicable to small plans

Lump Sums - 2012 Applicable Mortality Table

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 8 GENERAL ACTUARIAL DATA (CONTINUED)

Termination of Employment

Sample probabilities of withdrawal areas follow for 2013 and 2012:

Age	Termination Years of Service		
	0	1-3	4+
25	0.35000	.20000	.15000
30	0.35000	.20000	.15000
35	0.35000	.20000	.13125
40	0.35000	.20000	.11250
45	0.35000	.20000	.07500
50	0.35000	.20000	.05250
55	0.35000	.20000	.05250
60	0.35000	.20000	.05250
65	0.00000	.00000	.00000

Assumed Retirement Age

65, or attained age if older

Assumptions Made in Valuing
Spouses' Benefit

80% of participants are assumed to be married at death. Husbands are assumed to be 3 years older than their wives for 2013 and 2012

Assumed Expense

Expected plan administrative and investment expenses of \$11,000 were added to the Target Normal Cost for 2013 and 2012, respectively

Actuarial Method of Calculation
2013 and 2012

Unit Credit Method

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

The assumptions prescribed by law have changed. The interest rate and mortality tables were updated as required by PPA. The interest rates are constrained in accordance with the Moving Ahead for Progress in the 21st Century Act (MAP-21).

NOTE 9 RISKS AND UNCERTAINTIES

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

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 10 FAIR VALUE MEASUREMENTS

Applicable GAAP accounting for fair value measurements and disclosures establishes a 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 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 prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset's 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 approaches used for assets measured at fair value:

Money market funds: Value at the net asset value of shares held by the plan at year end.

Common stocks, preferred stocks, corporate bonds, U.S. government bonds and mutual funds: Valued at the closing price reported on the active market on which the individual securities are traded.

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 approaches or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

THE CHILDREN'S HOME PENSION PLAN

Notes to Financial Statements (Continued)

NOTE 10 FAIR VALUE MEASUREMENTS (CONTINUED)

Assets Measured at Fair Value on a Recurring Basis

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

Description	Assets at fair value as of December 31, 2013			
	Total	Level 1	Level 2	Level 3
Assets				
Cash and cash equivalents	\$ 223,921	\$ -	\$ 223,921	\$ -
Common stock	2,953,094	2,953,094	-	-
U.S. Government bonds	1,440,638	1,440,638	-	-
Mutual funds	6,028,826	6,028,826	-	-
Corporate bonds	572,214	572,214	-	-
Total assets	<u>\$ 11,218,693</u>	<u>\$ 10,994,772</u>	<u>\$ 223,921</u>	<u>\$ -</u>

Description	Assets at fair value as of December 31, 2012			
	Total	Level 1	Level 2	Level 3
Assets				
Cash and cash equivalents	\$ 125,892	\$ -	\$ 125,892	\$ -
Common stock	3,582,397	3,582,397	-	-
U.S. Government bonds	1,376,845	1,376,845	-	-
Mutual funds	3,210,505	3,210,505	-	-
Corporate bonds	602,387	602,387	-	-
Total assets	<u>\$ 8,898,026</u>	<u>\$ 8,772,134</u>	<u>\$ 125,892</u>	<u>\$ -</u>

NOTE 11 PLAN AMENDMENT

Effective April 19, 2012, the Plan was amended and restated in its entirety using the EGTRRA specimen. In connection with the restatement resulting in no significant changes to the Plan, the Plan has obtained an opinion from the IRS, which states the specimen document satisfies the applicable provisions of the Internal Revenue Code.

NOTE 12 SUBSEQUENT EVENT

Effective January 1, 2014, the Plan switched actuarial firms from Buck Consultants to Schneider, Male & Strakowski.

Supplemental Information

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) December 31, 2013

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
*	First American Prime Obligation Fund	Interest-bearing cash	\$ 223,921	\$ 223,921
			223,921	223,921
	American Express	Corporate Bonds	\$ 4,995	\$ 5,008
	Apple Inc.	Corporate Bonds	9,987	8,992
	Bb T Corporation	Corporate Bonds	9,982	9,911
	Bnp Paribas Mtn	Corporate Bonds	15,186	16,455
	Bank of America	Corporate Bonds	14,680	17,074
	Bank Ny Mellon Mtn	Corporate Bonds	10,339	10,231
	Cr Bard Inc	Corporate Bonds	10,794	10,439
	Berkshire Hathway Brk	Corporate Bonds	14,905	14,402
	Chevron Corp	Corporate Bonds	15,000	13,896
	Cisco Systems	Corporate Bonds	16,184	16,872
	Citigroup Inc	Corporate Bonds	16,611	17,291
	Colgate Mtn	Corporate Bonds	9,952	9,552
	Costco Wholesale	Corporate Bonds	14,966	14,448
	Cs First Boston USA	Corporate Bonds	15,953	15,672
	Deutsche Bank Ag Mtn	Corporate Bonds	15,158	15,688
	Ebay Inc	Corporate Bonds	9,843	10,173
	Gen Elec Cap Crp Mtn	Corporate Bonds	21,329	22,372
	Goldman Sachs Gp Mtn	Corporate Bonds	15,528	16,682
	Google Inc.	Corporate Bonds	10,207	10,332
	Home Depot	Corporate Bonds	4,992	4,609
	Jp Morgan Chase & Co	Corporate Bonds	17,045	17,272
	Jp Morgan Chase	Corporate Bonds	21,467	21,309
	Mercedes Benz	Corporate Bonds	19,998	20,012
	Merck Co. Inc.	Corporate Bonds	9,977	9,726
	Microsoft Corp	Corporate Bonds	4,975	5,008
	Pnc Funding Corp	Corporate Bonds	4,994	5,215
	Proctor Gamble	Corporate Bonds	10,065	10,146
	Public Serv Co	Corporate Bonds	9,954	9,104
	Santander	Corporate Bonds	9,999	10,050
	Simon Prop Gp LP	Corporate Bonds	10,614	10,294
	State Street	Corporate Bonds	14,978	14,639
	Toyota Mtr Cred Mtn	Corporate Bonds	25,476	25,715
	Wf Rbs	Corporate Bonds	25,750	24,942
	Wachovia Bank	Corporate Bonds	16,918	16,159

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2013

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Walmart	Corporate Bonds	\$ 14,238	\$ 13,705
	Wells Fargo	Corporate Bonds	16,254	17,193
	World Financial	Corporate Bonds	15,710	15,673
	Bp Capital Markets	Corporate Bonds	10,000	10,103
	Rio Tinto Fin USA	Corporate Bonds	19,891	19,992
	Total Cap Canada	Corporate Bonds	9,990	9,886
	Westpac Banking	Corporate Bonds	25,785	25,972
		Total Corporate Bonds	570,669	572,214
	Aflac Inc	Common Stock	\$ 16,793	\$ 24,582
	American Express Co	Common Stock	15,696	30,667
	Ameriprise	Common Stock	28,371	41,418
	Atwood Oceanics Inc	Common Stock	18,121	17,031
	Bank Of America Corp	Common Stock	23,472	32,806
	Blackrock Inc	Common Stock	27,043	44,306
	Cbs Corp Class B non Voting	Common Stock	11,596	13,449
	Cf Industries	Common Stock	11,918	13,982
	Chevron Corporation	Common Stock	20,698	25,482
	Cisco Sys Inc	Common Stock	23,832	26,624
	Citigroup Inc	Common Stock	22,918	29,546
	Conocophillips	Common Stock	26,157	32,852
	Danaher Corp	Common Stock	15,068	26,634
	Directv	Common Stock	14,107	14,433
	EMC Corporation	Common Stock	26,448	24,924
	Express Scripts Inc	Common Stock	24,799	31,959
	Gannett Inc	Common Stock	31,812	36,679
	General Electric Co	Common Stock	25,589	34,393
	General Mills Inc	Common Stock	8,222	11,130
	Goldman Sachs Group Inc	Common Stock	31,269	34,566
	Google Inc. Cl A	Common Stock	17,564	33,621
	Hewlett Packard Co	Common Stock	26,191	31,366
	Home Depot Inc	Common Stock	7,106	13,915
	Illinois Tool Works	Common Stock	19,680	33,632
	Intel Corp	Common Stock	28,583	34,754
	JP Morgan Chase Co	Common Stock	26,557	35,497
	Macys Inc	Common Stock	20,257	23,176
	McKesson Corporation	Common Stock	14,295	31,312
	Merck And Co Inc New	Common Stock	21,876	24,524
	Nextera Energy Inc	Common Stock	11,169	14,641
	Norfolk Southn Corp	Common Stock	23,403	28,870

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2013

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Oracle Corporation	Common Stock	\$ 24,678	\$ 36,041
	Pfizer Inc	Common Stock	21,223	26,985
	Phillips 66	Common Stock	6,686	13,729
	Qualcomm Inc	Common Stock	20,816	29,923
	Ross Stores Inc	Common Stock	14,139	29,597
	Stanley Black Decker Inc.	Common Stock	18,035	19,123
	State Str Corp	Common Stock	12,063	19,375
	Time Warner Cable Inc	Common Stock	26,570	37,262
	US Bancorp	Common Stock	12,506	13,938
	Union Pacific Corp	Common Stock	24,049	44,184
	United Rentals Inc.	Common Stock	26,151	36,870
	United Technologies Corp	Common Stock	14,711	22,646
	United Health Group Inc.	Common Stock	17,843	30,271
	Walgreen Co	Common Stock	22,289	29,524
	Wells Fargo Co	Common Stock	22,398	29,601
	Zimmer Holdings Inc.	Common Stock	19,379	21,434
	Daimler Ag	Common Stock	16,861	25,207
	Acenture Plc Cl A	Common Stock	12,535	14,389
	Covidien Plc	Common Stock	16,580	22,745
	Delphi Automotive Plc	Common Stock	30,016	32,771
	Seadrill Limited	Common Stock	11,803	10,722
	Te Connectivity Ltd	Common Stock	10,324	17,305
	Ubs Ag Reg	Common Stock	25,717	34,939
	Adecco Sa ADR	Common Stock	22,521	33,856
	Electrolux Ab Spons ADR	Common Stock	21,269	20,518
	Akzo Nobel Nv Sponsored ADR	Common Stock	21,973	30,656
	Amadeus It Holding Unsp ADR	Common Stock	11,133	20,093
	Arzyta Ag Unspn ADR	Common Stock	15,662	23,833
	Aviva Plc ADR	Common Stock	26,593	36,209
	Axa ADR	Common Stock	32,872	46,855
	BNP Paribas	Common Stock	31,473	39,004
	Banco Santander Cent Hispano ADR	Common Stock	13,435	15,918
	Barclays Plc ADR	Common Stock	18,365	25,708
	Bayer Ag ADR	Common Stock	19,354	32,660
	C & C Group Plc ADR	Common Stock	16,541	20,998
	Cnooc Ltd ADR	Common Stock	23,557	21,581
	Carnival Plc ADR	Common Stock	21,499	26,114
	Corbion Nv Unsp ADR	Common Stock	17,516	16,552
	Credit Suisse	Common Stock	17,644	23,280
	Deutsche Boerse Ag Unspn ADR	Common Stock	12,398	15,469
	Diageo Plc Sponsored ADR	Common Stock	15,032	24,100

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2013

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Direct Line Insuranc Unsp ADR	Common Stock	\$ 14,950	\$ 15,706
	Embraer Sa A	Common Stock	10,804	9,493
	Ericsson Lm Tel Sp ADR	Common Stock	15,716	21,359
	Esprit Holdings Ltd ADR	Common Stock	7,245	9,062
	Fletcher Building Spn ADR	Common Stock	15,975	17,766
	Gtech Spa	Common Stock	27,442	33,121
	H Lundbeck AS Spn ADR	Common Stock	15,651	19,589
	Hsbc Holdings Plc Spons ADR	Common Stock	21,432	24,257
	Heidelbergcement ADR	Common Stock	28,668	38,681
	Hitachi Ltd.	Common Stock	23,098	26,361
	Honda Motor Co Ltd ADR	Common Stock	20,783	24,810
	Hoya Corp ADR	Common Stock	30,475	38,932
	Incitec Pivot Ltd. ADR	Common Stock	25,362	23,232
	Indra Sistemas Sa Unsp ADR	Common Stock	26,544	29,155
	Itau Unibanco Holdings SA ADR	Common Stock	26,304	22,920
	Jtekt Corpunsponsored ADR	Common Stock	14,554	21,970
	Kingfisher	Common Stock	14,045	15,986
	Lg Display Co Ltd ADR	Common Stock	18,095	16,996
	Lixil Group Corp ADR	Common Stock	21,610	24,791
	Lloyds Banking Group PLC ADR	Common Stock	9,267	16,093
	Marine Harvest Unspn ADR	Common Stock	17,628	30,341
	Muenchener Rueck Unspn ADR	Common Stock	10,255	16,456
	Nidec	Common Stock	10,289	16,185
	Nintendo Ltd ADR	Common Stock	11,530	11,342
	Novartis Ag ADR	Common Stock	10,860	15,996
	Nsk Ltd ADR	Common Stock	18,540	30,913
	Otsuka Holdings Ltd ADR	Common Stock	25,435	23,433
	Publicis Group ADR	Common Stock	18,969	33,536
	Qinetiq Group Plc ADR	Common Stock	13,133	16,678
	Rexam PLC ADR	Common Stock	32,727	39,833
	Safran Sa Unspn ADR	Common Stock	20,881	33,101
	Sanofi ADR	Common Stock	9,585	11,799
	Schneider Elect SA Unsp ADR	Common Stock	14,548	18,779
	Sumitomo	Common Stock	35,829	38,236
	Takata Corp	Common Stock	7,758	9,753
	Techtronic Industries Sp ADR	Common Stock	8,439	17,955
	Teleperformance Unspn ADR	Common Stock	25,867	30,790
	Teva Pharmaceuticals Inds Ltd ADR	Common Stock	18,572	18,236
	Total SAADR	Common Stock	28,363	31,860
	Travelsky Technology ADRH	Common Stock	16,215	25,475
	Unilever NV ADR	Common Stock	15,973	18,506
	Vodafone Group Plc ADR	Common Stock	14,536	20,638

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2013

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Voestalpine Agunspon ADR	Common Stock	\$ 10,731	\$ 13,188
	Wpp Picsponsored ADR	Common Stock	16,999	31,012
	Wienerberger Ag ADR	Common Stock	9,987	15,601
	Wolters Kluwer KNV Sponsored ADR	Common Stock	6,250	8,416
		Total Common Stock	2,244,738	2,953,094
	Blackrock Equity Divid Fd	Mutual Funds	\$ 4,587	\$ 4,790
	Dfa Emerging Markets Value	Mutual Funds	420,000	424,148
	Dfa Intl Small Cap Value Pt	Mutual Funds	550,000	559,625
	Dfa US Small Cap Value Portfolio	Mutual Funds	360,000	360,917
	Gabelli Small Cap Growth I	Mutual Funds	282,627	410,427
	John Hancock III Disc Mc Is	Mutual Funds	282,533	434,603
	Oppenheimer Developing Mkts Fds CI Y	Mutual Funds	371,645	420,526
	Van Eck Global Hard Assets I	Mutual Funds	396,875	434,774
	Vanguard 500	Mutual Funds	1,971,722	1,994,471
	Vanguard Mid Cap ETF	Mutual Funds	284,639	423,137
	Templeton Global Bd Fd Advisor	Mutual Funds	554,602	561,408
		Total Mutual Funds	5,479,230	6,028,826
	FHLMC Gd	U.S. Government Bonds	\$ 5,514	\$ 5,448
	FHLB Deb	U.S. Government Bonds	249,597	246,186
	FFCB Deb	U.S. Government Bonds	36,423	35,254
	FHLMC MTN	U.S. Government Bonds	511,548	507,722
	FNMA Deb	U.S. Government Bonds	210,577	208,446
	FNMA MTN	U.S. Government Bonds	86,089	85,295
	FHLMC Mltcl Mtg	U.S. Government Bonds	67,285	62,932
	FHLMC Debt	U.S. Government Bonds	89,195	88,110
	US Treasury Nt	U.S. Government Bonds	207,081	201,245
		Total U.S. Government Bonds	1,463,309	1,440,638
			\$ 9,981,867	\$ 11,218,693

* Party-in-Interest

NOTE: The above data is based upon information that has been certified as complete and accurate by U.S. Bank, N.A.

The accompanying notes are an integral part of these financial statements

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4j – Schedule of Reportable Transactions (Category 1 – Single Transaction Exceeds 5% of Value) December 31, 2013

Schedule H – Form 5500
FEIN # 31-0536969
Plan Number 001

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN G	COLUMN H	COLUMN I
Identity	Description of Asset	Purchase Price	Selling Price	Cost of Assets	Current Value at Transaction Date	Net Gain or (Loss)
Blackrock Equity						
Divid Fd	Mutual Fund	\$ -	\$ 797,676	\$ 616,574	\$ 797,676	\$ 181,102
Vanguard 500	Mutual Fund	977,676	-	977,676	977,676	-
Vanguard 500	Mutual Fund	994,046	-	994,046	994,046	-
First American Prime	Interest-bearing					
Obligation Fund CI Y	Cash	977,676	-	977,676	977,676	-
First American Prime	Interest-bearing					
Obligation Fund CI Y	Cash	1,695,894	-	1,695,894	1,695,894	-
First American Prime	Interest-bearing					
Obligation Fund CI Y	Cash	1,917,802	-	1,917,802	1,917,802	-
First American Prime	Interest-bearing					
Obligation Fund CI Y	Cash	-	1,953,377	1,953,377	1,953,377	-
First American Prime	Interest-bearing					
Obligation Fund CI Y	Cash	-	1,144,046	1,144,046	1,144,046	-
First American Prime	Interest-bearing					
Obligation Fund CI Y	Cash	-	1,330,219	1,330,219	1,330,219	-

The accompanying notes are an integral part of these financial statements

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 01/01/2013 and ending 12/31/2013	
A This return/report is for:	☐ a multiemployer plan; ☒ a single-employer plan; ☐ a multiple-employer plan; or ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ an amended return/report; ☐ the final 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; ☐ special extension (enter description) _____

Part II Basic Plan Information --- enter all requested information					
1a Name of plan The Children's Home Pension Plan	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; padding: 2px;">1b Three-digit plan number (PN) ▶</td> <td style="width: 30%; padding: 2px;">001</td> </tr> <tr> <td colspan="2" style="padding: 2px;">1c Effective date of plan 05/01/2006</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 05/01/2006	
1b Three-digit plan number (PN) ▶	001				
1c Effective date of plan 05/01/2006					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) The Children's Home of Cincinnati 5050 Madison Road US Cincinnati OH 45227	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%; padding: 2px;">2b Employer Identification Number (EIN) 31-0536969</td> </tr> <tr> <td style="padding: 2px;">2c Sponsor's telephone number (513) 272-2800</td> </tr> <tr> <td style="padding: 2px;">2d Business code (see instructions) 624100</td> </tr> </table>	2b Employer Identification Number (EIN) 31-0536969	2c Sponsor's telephone number (513) 272-2800	2d Business code (see instructions) 624100	
2b Employer Identification Number (EIN) 31-0536969					
2c Sponsor's telephone number (513) 272-2800					
2d Business code (see instructions) 624100					

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			Robert Kerr
	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) SIGN & RETURN			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:		4b EIN
a Sponsor's name		4c PN
5 Total number of participants at the beginning of the plan year		5 371
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 201
b Retired or separated participants receiving benefits		6b 21
c Other retired or separated participants entitled to future benefits		6c 169
d Subtotal. Add lines 6a, 6b, and 6c		6d 391
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e 0
f Total. Add lines 6d and 6e		6f 391
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 22
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:		
1A		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 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 THE CHILDREN'S HOME PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE CHILDREN'S HOME OF CINCINNATI	D Employer Identification Number (EIN) 31-0536969	

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	8913238
	b Actuarial value	2b	8833901
3	Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment.....	3a	1773933
	b For terminated vested participants.....	3b	2229499
	c For active participants:		
	(1) Non-vested benefits	3c(1)	332350
	(2) Vested benefits	3c(2)	5750296
	(3) Total active.....	3c(3)	6082646
	d Total.....	3d	10086078
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	6.47 %
6	Target normal cost	6	605236

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

SIGN HERE	 Signature of actuary	<u>09/19/2014</u> Date <u>14-06847</u> Most recent enrollment number <u>513-784-0005</u> Telephone number (including area code)
<u>SCOTT LANHAM</u> Type or print name of actuary <u>BUCK CONSULTANTS, LLC</u> Firm name <u>720 EAST PETE ROSE WAY</u> <u>SUITE 300</u> <u>CINCINNATI, OH 45202</u> Address of the firm		

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)	432	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	432	0
10 Interest on line 9 using prior year's actual return of <u>12.80</u> %	55	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		34566
b Interest on (a) using prior year's effective interest rate of <u>7.17</u> % except as otherwise provided (see instructions)		2478
c Total available at beginning of current plan year to add to prefunding balance		37044
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	487	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	87.58 %
15 Adjusted funding target attainment percentage	15	87.58 %
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	98.68 %
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
06/11/2014	153000				
06/19/2013	765051				
Totals ▶			18(b)	918051	18(c)

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	881853
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 62
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)		31a	605236
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	1252664		275406
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		880642
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36		880642
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37		881853
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	1211
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39		0
40 Unpaid minimum required contributions for all years	40		0

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

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

The Children's Home Pension Plan

EIN/PN: 31-0536969 / 001

Schedule SB, Part V – Summary of Plan Provisions

Effective Date

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

1. Original Effective Date: May 1, 2006
2. Effective Date of Last Amendment: May 1, 2006
3. Plan Year: January 1 to December 31
4. Employer Fiscal Year: July 1 to June 30
5. Plan Administrator's ID Number: 31-0536969
6. Plan Number: 001
7. Plan Administrator: The Children's Home of Cincinnati, Ohio.

Eligibility

All employees of a participating Employer are eligible to participate in the Plan on first of the month following the attainment of age 21 and the completion of one year of continuous employment.

Service

A year of Service is granted for each full year in which at least 1,000 hours is worked. In partial years, Service is granted in nearest months if annualized hours are at least 1,000.

Normal Retirement Date

Normal Retirement Date is the first day of the month on or after attainment of age 65.

Normal Retirement Benefit

The amount of the monthly benefit to be paid for life is based on the following:

2.6% of Average Monthly Earnings less .65% of Final Average Compensation up to Covered Compensation, all multiplied by years of Service up to 25 years.

Delayed Retirement

A participant may continue in the employment of the Employer after his Normal Retirement Date. In such event he will receive at actual retirement or death his benefit determined as of his actual retirement date.

Annual Compensation

The Participant's total wages reported on Form W-2, excluding any extraordinary pay, and including any Section 125 deferrals.

Average Monthly Earnings

The five consecutive calendar years of compensation prior to determination that produce the highest average.

The Children's Home Pension Plan

EIN/PN: 31-0536969 / 001

Schedule SB, Part V – Summary of Plan Provisions (Continued)

Final Average Compensation

The average of the three consecutive calendar years of compensation preceding termination. Compensation above the Social Security Taxable Wage Base is not included.

Accrued Benefit

The Accrued Benefit at any time prior to a participant's Normal Retirement Date shall be determined using the Average Monthly Earnings, Final Average Compensation, and Service as of the date of determination.

Early Retirement Benefits

Eligibility for early retirement is the later of age 55 and the completion of five years of Service. Payments may begin immediately, with the benefit being reduced for payment prior to the Normal Retirement Date.

Death Benefit

In the event of an active vested participant's death, it will be assumed the participant had terminated on the day prior to death and elected a joint and one-half contingent annuitant survivor benefit, commencing at the earliest possible retirement date. Payments will continue thereafter for the life of the surviving spouse.

Termination Benefits

Upon the termination of employment, a participant shall have a vested interest in his Accrued Benefit which will be payable at his Normal Retirement Date. The percentage vested shall be:

<i>Years of Service</i>	<i>Vested Percent</i>
Less than 3	0%
3 to 5	75%
5 or more	100%

In the event that the participant had met the service requirement for early retirement at the date of termination, he may elect to receive his vested interest at his early retirement age. Such benefit will be reduced as described under Early Retirement Benefits.

Optional Forms of Payment

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

The Children's Home Pension Plan

EIN/PN: 31-0536969 / 001

Schedule SB, Part V – Summary of Plan Provisions (Continued)

1. A reduced benefit to be paid during the participant's lifetime with 50% of the reduced benefit to be continued to a beneficiary for their lifetime.
2. A reduced benefit to be paid during the participant's lifetime with 66-2/3%, 75%, or 100% of the reduced benefit to be continued to a beneficiary for their lifetime.
3. A reduced benefit to be paid for 60 or 120 months certain and thereafter for life.
4. A single lump sum payment is available in certain situations.
5. A full cash refund annuity option.

If the amount of the lump sum settlement is less than \$5,000, the benefit may be paid in the form of a lump sum.

Amendment or Termination of Plan

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

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

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

The Children's Home Pension Plan

EIN/PN: 31-0536969 / 001

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

Prescribed Funding Assumptions and Methods

Funding interest rates

Current Year:	Segment Rates with four-month lookback:	
	First Segment Rate	1.75%
	Second Segment Rate	4.62%
	Third Segment Rate	5.72%

In accordance with MAP-21, the first, second and third Segment Rates are constrained to a 85% - 115% Corridor around the average Segment Rates for the 25-year period ending September 30, 2012, or **4.94%**, **6.15%** and **6.76%**, respectively, for minimum funding and benefit restrictions but not maximum tax-deductible purposes.

Effective Interest Rate	6.47%
(Based on MAP-21 rates)	

Prior Year:	Segment Rates with four-month lookback:	
	First Segment Rate	2.06%
	Second Segment Rate	5.25%
	Third Segment Rate	6.32%

In accordance with MAP-21, the first, second and third Segment Rates were constrained to a 90% - 110% Corridor around the average Segment Rates for the 25-year period ending September 30, 2011, or **5.54%**, **6.85%** and **7.52%**, respectively, for minimum funding and benefit restrictions but not maximum contribution purposes.

Effective Interest Rate	7.17%
(Based on MAP-21 rates)	

Lump Sum Payment

Current Year:	Underlying funding interest rates
Prior Year:	Underlying funding interest rates

Mortality

Mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, using the blended annuitant/non-annuitant table applicable to small plans.

Lump Sum Mortality

Current Year:	2013 Applicable Mortality Table
Prior Year:	2012 Applicable Mortality Table

The Children's Home Pension Plan

EIN/PN: 31-0536969 / 001

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Continued)

Prescribed Funding Assumptions and Methods (continued)

Actuarial cost method

The Funding Target is the present value of accrued benefits based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, reflecting the effect of expected compensation increases during the year.

The Children's Home Pension Plan

EIN/PN: 31-0536969 / 001

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Continued)

Non-Prescribed Funding Assumptions and Methods

Salary increase assumption

Current Year:	4.00%
Prior Year:	4.00%

Social Security Taxable Wage Base Increase

Current Year:	3.50% compounded annually, CPI at 3.00%
Prior Year:	3.50% compounded annually, CPI at 3.00%

Retirement rates

Age	Retirement Rate
55 - 59	2%
60 - 61	10%
62 - 64	80%
65	100%

Expenses

Expected plan administrative and investment expenses of \$11,000 were added to the Target Normal Cost.

Frequency of optional payment forms

100% assumed to elect a life only annuity of Post 2004 benefit at retirement.
100% assumed to elect a lump sum payment of Pre 2004 benefit at retirement.
100% assumed to elect a life only annuity deferred to 65 at termination.
100% assumed to elect a lump sum payment at death.

Marital percentage

80% of participants are assumed to be married at death. Husbands are assumed to be 3 years older than their wives.

Disability rates

None.

Maximum Benefit

\$205,000 per year at Social Security Normal Retirement Age.

Salary Limitations

\$255,000 in current and future years.

The Children's Home Pension Plan

EIN/PN: 31-0536969 / 001

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Continued)

Non-Prescribed Funding Assumptions and Methods (continued)

Employees Included in the Calculations

All active employees who have met the plan's eligibility requirements as of the valuation date are included in the calculations. Former employees or their survivors who are entitled to an immediate or deferred benefit under the provisions of the plan are also included.

Withdrawal rates¹

Sample rates as follows:

Age	Termination Years of Service		
	0	1-3	4+
25	.35000	.20000	.15000
30	.35000	.20000	.15000
35	.35000	.20000	.13125
40	.35000	.20000	.11250
45	.35000	.20000	.07500
50	.35000	.20000	.05250
55	.35000	.20000	.05250
60	.35000	.20000	.05250
65	.00000	.00000	.00000

Asset valuation method

The Actuarial Value of Assets is Market Value as of the valuation date, including discounted receivable contributions, reduced by 2/3 and 1/3 of the gain/(loss) in the prior 2 years, respectively. The gain/(loss) for each period is determined as the actual return on Market Value during the period less the expected return on Market Value based on an assumed earnings rate chosen by the actuary but required by PPA to be not greater than the applicable third segment rate. The resulting value is constrained to be within a corridor of 90% to 110% of Market Value, including discounted receivable contributions.

The expected return on plan assets is 8.00% per annum, limited by PPA to the applicable Third Segment Rate as follows:

2012 measurement periods:	7.52%
2011 measurement periods:	6.57%

¹ For active participants not eligible for retirement.

The Children's Home Pension Plan

EIN: 31-0536969

PN: 001

Schedule SB, Line 19 - Discounted Employer Contributions

<u>Date</u>	<u>Amount</u>	<u>Plan Year</u>	<u>Days Discounted at Effective Rate of 6.47%</u>	<u>Days Discounted at Penalty Rate of 11.47%</u>	<u>Discounted Value</u>
Line 19c - Contributions Allocated Toward Minimum Required Contribution for Current Year					
6/19/2013	138,124	2013	104	65	133,080
6/19/2013	626,927	2013	169	0	608,990
6/11/2014	153,000	2013	526	0	139,783
Total	918,051				881,853

Note that if no quarterlies are late and 19a and 19b are both zero, then no line 19 attachment is necessary.

The Children's Home Pension Plan

EIN/PN: 31-0536969 / 001

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

This table calculates the weighted average retirement age for all active persons in the plan

(1) Age	(2) Expected Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2)*(3)	(5) Weighted Age (1)*(4)
55	58.10	0.0096	0.56	30.71
56	57.41	0.0192	1.10	61.80
57	59.92	0.0190	1.14	64.90
58	62.29	0.0197	1.23	71.34
59	64.59	0.0195	1.26	74.40
60	63.93	0.0972	6.21	372.82
61	66.07	0.0963	6.36	388.20
62	61.96	0.7481	46.35	2,873.79
63	15.52	0.6598	10.24	645.01
64	7.91	0.6764	5.35	342.40
65	3.34	1.0000	3.34	217.01
66	0.00	1.0000	0.00	0.00
67	1.00	1.0000	<u>1.00</u>	<u>67.00</u>
Total			84.15	5,209.39
Weighted Average Retirement Age 5,209.39/84.15				61.91
Rounded Weighted Average Retirement Age				62

Note to Column 2: The Expected Active Headcount for each age includes persons who are eligible to retire and persons who are not eligible to retire at each age.

Note to Column 3: At each age, these retirement rates are a weighted average of the rates shown in Attachment to Part V for active participants eligible to retire at the age and zero for all other active participants.

The Children's Home Pension Plan

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Schedule SB, line 26 – Schedule of Active Participant Data

AGE	CREDITED SERVICE										Total
	Under 1	1 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40+	
Under 25	0	1	0	0	0	0	0	0	0	0	1
25 - 29	0	24	5	0	0	0	0	0	0	0	29
30 - 34	0	28	13	1	0	0	0	0	0	0	42
35 - 39	0	10	11	5	1	0	0	0	0	0	27
40 - 44	0	9	8	4	4	1	0	0	0	0	26
45 - 49	0	4	8	5	0	3	0	0	0	0	20
50 - 54	0	7	6	10	2	0	0	0	0	0	25
55 - 59	0	4	4	6	1	2	0	0	0	0	17
60 - 64	0	5	4	2	2	0	2	1	1	1	18
65 - 69	0	0	1	0	0	0	0	0	0	0	1
70+	0	0	0	0	0	0	0	0	0	0	0
Total	0	92	60	33	10	6	2	1	1	1	206

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Schedule SB, line 32 – Schedule of Amortization Bases

Type of Base	Present Value of Remaining Installments as of January 1, 2013	Date Established	Remaining Installments	Shortfall Amortization Installment
Shortfall	\$1,225,749	1/1/2013	7	\$204,568
Shortfall	(\$1,135,293)	1/1/2012	6	(\$214,494)
Shortfall	\$546,222	1/1/2011	5	\$120,025
Shortfall	\$615,986	1/1/2010	4	\$165,307

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4j – Schedule of Reportable Transactions (Category 1 – Single Transaction Exceeds 5% of Value) December 31, 2013

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COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN G	COLUMN H	COLUMN I
Identity	Description of Asset	Purchase Price	Selling Price	Cost of Assets	Current Value at Transaction Date	Net Gain or (Loss)
Blackrock Equity						
Divid Fd	Mutual Fund	\$ -	\$ 797,676	\$ 616,574	\$ 797,676	\$ 181,102
Vanguard 500	Mutual Fund	977,676	-	977,676	977,676	-
Vanguard 500	Mutual Fund	994,046	-	994,046	994,046	-
First American Prime	Interest-bearing					
Obligation Fund CI Y	Cash	977,676	-	977,676	977,676	-
First American Prime	Interest-bearing					
Obligation Fund CI Y	Cash	1,695,894	-	1,695,894	1,695,894	-
First American Prime	Interest-bearing					
Obligation Fund CI Y	Cash	1,917,802	-	1,917,802	1,917,802	-
First American Prime	Interest-bearing					
Obligation Fund CI Y	Cash	-	1,953,377	1,953,377	1,953,377	-
First American Prime	Interest-bearing					
Obligation Fund CI Y	Cash	-	1,144,046	1,144,046	1,144,046	-
First American Prime	Interest-bearing					
Obligation Fund CI Y	Cash	-	1,330,219	1,330,219	1,330,219	-

The accompanying notes are an integral part of these financial statements

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) December 31, 2013

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Plan Number 001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
*	First American Prime Obligation Fund	Interest-bearing cash	\$ 223,921	\$ 223,921
			223,921	223,921
	American Express	Corporate Bonds	\$ 4,995	\$ 5,008
	Apple Inc.	Corporate Bonds	9,987	8,992
	Bb T Corporation	Corporate Bonds	9,982	9,911
	BNP Paribas Mtn	Corporate Bonds	15,186	16,455
	Bank of America	Corporate Bonds	14,680	17,074
	Bank Ny Mellon Mtn	Corporate Bonds	10,339	10,231
	Cr Bard Inc	Corporate Bonds	10,794	10,439
	Berkshire Hathway Brk	Corporate Bonds	14,905	14,402
	Chevron Corp	Corporate Bonds	15,000	13,896
	Cisco Systems	Corporate Bonds	16,184	16,872
	Citigroup Inc	Corporate Bonds	16,611	17,291
	Colgate Mtn	Corporate Bonds	9,952	9,552
	Costco Wholesale	Corporate Bonds	14,966	14,448
	Cs First Boston USA	Corporate Bonds	15,953	15,672
	Deutsche Bank Ag Mtn	Corporate Bonds	15,158	15,688
	Ebay Inc	Corporate Bonds	9,843	10,173
	Gen Elec Cap Crp Mtn	Corporate Bonds	21,329	22,372
	Goldman Sachs Gp Mtn	Corporate Bonds	15,528	16,682
	Google Inc.	Corporate Bonds	10,207	10,332
	Home Depot	Corporate Bonds	4,992	4,609
	Jp Morgan Chase & Co	Corporate Bonds	17,045	17,272
	Jp Morgan Chase	Corporate Bonds	21,467	21,309
	Mercedes Benz	Corporate Bonds	19,998	20,012
	Merck Co. Inc.	Corporate Bonds	9,977	9,726
	Microsoft Corp	Corporate Bonds	4,975	5,008
	Pnc Funding Corp	Corporate Bonds	4,994	5,215
	Proctor Gamble	Corporate Bonds	10,065	10,146
	Public Serv Co	Corporate Bonds	9,954	9,104
	Santander	Corporate Bonds	9,999	10,050
	Simon Prop Gp LP	Corporate Bonds	10,614	10,294
	State Street	Corporate Bonds	14,978	14,639
	Toyota Mtr Cred Mtn	Corporate Bonds	25,476	25,715
	Wf Rbs	Corporate Bonds	25,750	24,942
	Wachovia Bank	Corporate Bonds	16,918	16,159

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2013

Schedule H – Form 5500
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Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Walmart	Corporate Bonds	\$ 14,238	\$ 13,705
	Wells Fargo	Corporate Bonds	16,254	17,193
	World Financial	Corporate Bonds	15,710	15,673
	Bp Capital Markets	Corporate Bonds	10,000	10,103
	Rio Tinto Fin USA	Corporate Bonds	19,891	19,992
	Total Cap Canada	Corporate Bonds	9,990	9,886
	Westpac Banking	Corporate Bonds	25,785	25,972
		Total Corporate Bonds	570,669	572,214
	Aflac Inc	Common Stock	\$ 16,793	\$ 24,582
	American Express Co	Common Stock	15,696	30,667
	Ameriprise	Common Stock	28,371	41,418
	Atwood Oceanics Inc	Common Stock	18,121	17,031
	Bank Of America Corp	Common Stock	23,472	32,806
	Blackrock Inc	Common Stock	27,043	44,306
	Cbs Corp Class B non Voting	Common Stock	11,596	13,449
	Cf Industries	Common Stock	11,918	13,982
	Chevron Corporation	Common Stock	20,698	25,482
	Cisco Sys Inc	Common Stock	23,832	26,624
	Citigroup Inc	Common Stock	22,918	29,546
	Conocophillips	Common Stock	26,157	32,852
	Danaher Corp	Common Stock	15,068	26,634
	Directv	Common Stock	14,107	14,433
	EMC Corporation	Common Stock	26,448	24,924
	Express Scripts Inc	Common Stock	24,799	31,959
	Gannett Inc	Common Stock	31,812	36,679
	General Electric Co	Common Stock	25,589	34,393
	General Mills Inc	Common Stock	8,222	11,130
	Goldman Sachs Group Inc	Common Stock	31,269	34,566
	Google Inc. Cl A	Common Stock	17,564	33,621
	Hewlett Packard Co	Common Stock	26,191	31,366
	Home Depot Inc	Common Stock	7,106	13,915
	Illinois Tool Works	Common Stock	19,680	33,632
	Intel Corp	Common Stock	28,583	34,754
	JP Morgan Chase Co	Common Stock	26,557	35,497
	Macys Inc	Common Stock	20,257	23,176
	McKesson Corporation	Common Stock	14,295	31,312
	Merck And Co Inc New	Common Stock	21,876	24,524
	Nextera Energy Inc	Common Stock	11,169	14,641
	Norfolk Southn Corp	Common Stock	23,403	28,870

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2013

Schedule H – Form 5500
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Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Oracle Corporation	Common Stock	\$ 24,678	\$ 36,041
	Pfizer Inc	Common Stock	21,223	26,985
	Phillips 66	Common Stock	6,686	13,729
	Qualcomm Inc	Common Stock	20,816	29,923
	Ross Stores Inc	Common Stock	14,139	29,597
	Stanley Black Decker Inc.	Common Stock	18,035	19,123
	State Str Corp	Common Stock	12,063	19,375
	Time Warner Cable Inc	Common Stock	26,570	37,262
	US Bancorp	Common Stock	12,506	13,938
	Union Pacific Corp	Common Stock	24,049	44,184
	United Rentals Inc.	Common Stock	26,151	36,870
	United Technologies Corp	Common Stock	14,711	22,646
	United Health Group Inc.	Common Stock	17,843	30,271
	Walgreen Co	Common Stock	22,289	29,524
	Wells Fargo Co	Common Stock	22,398	29,601
	Zimmer Holdings Inc.	Common Stock	19,379	21,434
	Daimler Ag	Common Stock	16,861	25,207
	Acenture Plc Cl A	Common Stock	12,535	14,389
	Covidien Plc	Common Stock	16,580	22,745
	Delphi Automotive Plc	Common Stock	30,016	32,771
	Seadrill Limited	Common Stock	11,803	10,722
	Te Connectivity Ltd	Common Stock	10,324	17,305
	Ubs Ag Reg	Common Stock	25,717	34,939
	Adecco Sa ADR	Common Stock	22,521	33,856
	Electrolux Ab Spons ADR	Common Stock	21,269	20,518
	Akzo Nobel Nv Sponsored ADR	Common Stock	21,973	30,656
	Amadeus It Holding Unsp ADR	Common Stock	11,133	20,093
	Arzyta Ag Unspn ADR	Common Stock	15,662	23,833
	Aviva Plc ADR	Common Stock	26,593	36,209
	Axa ADR	Common Stock	32,872	46,855
	BNP Paribas	Common Stock	31,473	39,004
	Banco Santander Cent Hispano ADR	Common Stock	13,435	15,918
	Barclays Plc ADR	Common Stock	18,365	25,708
	Bayer Ag ADR	Common Stock	19,354	32,660
	C & C Group Plc ADR	Common Stock	16,541	20,998
	Cnooc Ltd ADR	Common Stock	23,557	21,581
	Carnival Plc ADR	Common Stock	21,499	26,114
	Corbion Nv Unsp ADR	Common Stock	17,516	16,552
	Credit Suisse	Common Stock	17,644	23,280
	Deutsche Boerse Ag Unspn ADR	Common Stock	12,398	15,469
	Diageo Plc Sponsored ADR	Common Stock	15,032	24,100

(Continued)

THE CHILDREN'S HOME PENSION PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2013

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Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	Direct Line Insuranc Unsp ADR	Common Stock	\$ 14,950	\$ 15,706
	Embraer Sa A	Common Stock	10,804	9,493
	Ericsson Lm Tel Sp ADR	Common Stock	15,716	21,359
	Esprit Holdings Ltd ADR	Common Stock	7,245	9,062
	Fletcher Building Spn ADR	Common Stock	15,975	17,766
	Gtech Spa	Common Stock	27,442	33,121
	H Lundbeck AS Spn ADR	Common Stock	15,651	19,589
	Hsbc Holdings Plc Spons ADR	Common Stock	21,432	24,257
	Heidelbergcement ADR	Common Stock	28,668	38,681
	Hitachi Ltd.	Common Stock	23,098	26,361
	Honda Motor Co Ltd ADR	Common Stock	20,783	24,810
	Hoya Corp ADR	Common Stock	30,475	38,932
	Incitec Pivot Ltd. ADR	Common Stock	25,362	23,232
	Indra Sistemas Sa Unsp ADR	Common Stock	26,544	29,155
	Itau Unibanco Holdings SA ADR	Common Stock	26,304	22,920
	Jtekt Corpun-sponsored ADR	Common Stock	14,554	21,970
	Kingfisher	Common Stock	14,045	15,986
	Lg Display Co Ltd ADR	Common Stock	18,095	16,996
	Lixil Group Corp ADR	Common Stock	21,610	24,791
	Lloyds Banking Group PLC ADR	Common Stock	9,267	16,093
	Marine Harvest Unspn ADR	Common Stock	17,628	30,341
	Muenchener Rueck Unspn ADR	Common Stock	10,255	16,456
	Nidec	Common Stock	10,289	16,185
	Nintendo Ltd ADR	Common Stock	11,530	11,342
	Novartis Ag ADR	Common Stock	10,860	15,996
	Nsk Ltd ADR	Common Stock	18,540	30,913
	Otsuka Holdings Ltd ADR	Common Stock	25,435	23,433
	Publicis Group ADR	Common Stock	18,969	33,536
	Qinetiq Group Plc ADR	Common Stock	13,133	16,678
	Rexam PLC ADR	Common Stock	32,727	39,833
	Safran Sa Unspn ADR	Common Stock	20,881	33,101
	Sanofi ADR	Common Stock	9,585	11,799
	Schneider Elect SA Unsp ADR	Common Stock	14,548	18,779
	Sumitomo	Common Stock	35,829	38,236
	Takata Corp	Common Stock	7,758	9,753
	Techtronic Industries Sp ADR	Common Stock	8,439	17,955
	Teleperformance Unspn ADR	Common Stock	25,867	30,790
	Teva Pharmaceuticals Inds Ltd ADR	Common Stock	18,572	18,236
	Total SAADR	Common Stock	28,363	31,860
	Travelsky Technology ADRH	Common Stock	16,215	25,475
	Unilever NV ADR	Common Stock	15,973	18,506
	Vodafone Group Plc ADR	Common Stock	14,536	20,638

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