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

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
WCV MATCHED FUND RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 10/01/1998

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

WORTHINGTON CHRISTIAN VILLAGE, INC.

165 HIGHBLUFFS BLVD
COLUMBUS, OH 43235-1484

2b Employer Identification Number (EIN)
31-0945352

2c Sponsor's telephone number
614-846-6076

2d Business code (see instructions)
623000

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	KIMBERLY FLETT
	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 [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	116
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**	100
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	23
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	123
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	123
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	108
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	6
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2K

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)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] 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)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
WCV MATCHED FUND RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WORTHINGTON CHRISTIAN VILLAGE, INC.

D Employer Identification Number (EIN)
31-0945352

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-B2-AE9H	130	01/01/2013	12/31/2013

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
341	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

INVEST FINANCIAL CORPORATION
ATTN COMMISSION PROCESSING
5555 GRANDE MARKET DR
APPLETON, WI 54913

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
212			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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5555 GRANDE MARKET DR
APPLETON, WI 54913

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
102			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

CETERA ADVISORS LLC

4600 SYRACUSE ST
SUITE 600
DENVER, CO 80237

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
27			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	134366
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☒ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	68971
c	Additions: (1) Contributions deposited during the year	**7c(1)**	12991		
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**	4095		
	(4) Transferred from separate account	**7c(4)**	55475		
	(5) Other (specify below) ▶	**7c(5)**			
	(6) Total additions			**7c(6)**	72561
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	141532
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**	4257		
	(2) Administration charge made by carrier	**7e(2)**	2253		
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below) ▶ FORFEITURE	**7e(4)**	656		
	(5) Total deductions			**7e(5)**	7166
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	134366

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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	**B** Three-digit plan number (PN) ▶	
WCV MATCHED FUND RETIREMENT PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
WORTHINGTON CHRISTIAN VILLAGE, INC.	31-0945352	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 64	RECORD KEEPER	17814	Yes [X] No [ ]	Yes [ ] No [X]	7783	Yes [ ] No [X]

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

INVEST FINANCIAL CORPORATION

ATTN COMMISSION PROCESSING
5555 GRAND MARKET DR
APPLETON, WI 54913

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT	0	Yes [X] No [ ]	Yes [ ] No [X]	6532	Yes [ ] No [X]

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

EDWARD D.A. SOMMER

300 WEST WILSON BRIDGE RD
SUITE 300
WORTHINGTON, OH 43085-2299

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 28	UNKNOWN	4560	Yes [X] No [ ]	Yes [ ] No [X]	1354	Yes [ ] No [X]

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
WCV MATCHED FUND RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WORTHINGTON CHRISTIAN VILLAGE, INC.

D Employer Identification Number (EIN)
31-0945352

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)	3423	5440
(2) Participant contributions	1b(2)	4407	5569
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	55305	16321
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(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)	699561	1205854
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	68971	134366
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	831667	1367550
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		5641
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	5641
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	831667	1361909

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)	73968	
	(B) Participants	2a(1)(B)	111664	
	(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)		185632
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	4774	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		4774
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		187996
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		378402
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	41293	
(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)		41293
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)	22749	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		22749
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		64042
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		314360
l Transfers of assets:			
(1) To this plan	2l(1)		215882
(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)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: HW&CO **(2)** EIN: 34-1663157

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:

		Yes	No	Amount
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.)	4a	X		1874
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.)	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.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		150000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
WCV MATCHED FUND RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WORTHINGTON CHRISTIAN VILLAGE, INC.

D Employer Identification Number (EIN)
31-0945352

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

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): 31-0945352

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

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

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

WCV Matched Fund Retirement Plan

YEARS ENDED DECEMBER 31, 2013 AND 2012

HV&Co.
CPAs & Advisors

WCV MATCHED FUND RETIREMENT PLAN

YEARS ENDED DECEMBER 31, 2013 AND 2012

CONTENTS

	Page
Independent auditors' report	1-2
Financial statements, December 31, 2013 and 2012:	
Statements of net assets available for benefits	3
Statements of changes in net assets available for benefits	4
Notes to financial statements	5-15
Supplemental schedules, December 31, 2013:	
Schedule of assets held for investment purposes at year end	16
Schedule of delinquent participant contributions	17

Independent Auditors' Report

Board of Trustees
WCV Matched Fund Retirement Plan
Worthington, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of WCV Matched Fund Retirement Plan, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act (ERISA) 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 Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, (Nationwide), the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedules on pages 16 and 17 as of and for the year ended December 31, 2013 are required by the DOL's Rules and Regulations for Reporting and Disclosure under the ERISA 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, we do not express an opinion on these supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under the ERISA of 1974.

Columbus, Ohio
October 14, 2014

WCV MATCHED FUND RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2013 AND 2012

	2013	2012
Assets:		
Investments, at fair value:		
Money market fund	$ 16,321	$ 55,305
Mutual funds	1,205,854	699,561
Investment contract	130,069	73,838
	1,352,244	828,704
Contributions receivable:		
Participants	5,569	4,407
Employer	5,440	3,423
	11,009	7,830
Total assets	1,363,253	836,534
Liability; excess contributions payable, participant	5,641	
Net assets available for benefits at fair value	1,357,612	836,534
Adjustment from fair value to contract value for fully benefit-responsive investment contract	4,297	
Net assets available for benefits	**$ 1,361,909**	**$ 836,534**

See notes to financial statements.

WCV MATCHED FUND RETIREMENT PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013	2012
Changes in net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$ 183,129	$ 70,942
Interest	4,774	4,800
	187,903	75,742
Contributions:		
Participants	111,664	64,705
Employer	73,968	63,166
	185,632	127,871
Total additions	373,535	203,613
Deductions from net assets attributed to:		
Benefits paid to participants	41,293	53,470
Administrative expenses	22,749	16,878
Total deductions	64,042	70,348
Net increase before transfer of net assets from affiliated plan	309,493	133,265
Transfer of net assets from affiliated plan (Note 3)	215,882	344,837
Net increase	525,375	478,102
Net assets available for benefits, beginning	836,534	358,432
Net assets available for benefits, ending	**$ 1,361,909**	**$ 836,534**

See notes to financial statements.

WCV MATCHED FUND RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012

1. Description of the Plan:

The following brief description of the WCV Matched Fund Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Plan is a defined contribution plan covering all eligible employees of Worthington Christian Village, Inc. and Worthington Christian Village Congregate Care, Inc. (collectively referred to as the Company), who have completed one year of service, which is defined as completing 1,000 hours of service (as defined), and are age 21 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Company's Board of Trustees is responsible for oversight of the Plan, and determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Effective July 1, 2012, the Plan was restated and amended as a 401(k) plan. Additionally, a portion of the net assets of the WCV Tax Deferred Annuity (WCV TDA) Plan, an affiliated plan, was transferred into the Plan (see Note 3).

Effective December 20, 2013, the Company amended the Plan to remove the requirements of being employed on the last day of the year and having 1,000 hours of service in a Plan year to receive the employer match and profit sharing contributions.

Contributions:

As of July 1, 2012, participants may elect to contribute a portion of their compensation, as defined, into the Plan on a pre-tax or after-tax basis. The amount participants can contribute on an annual basis is limited to the amount set by the Internal Revenue Service (IRS). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans (rollovers), with the approval of the plan administrator. Participants direct the investment of their contributions into various investment options offered by the Plan. Prior to July 1, 2012, the Plan did not allow participants to contribute to the Plan. Contributions received for the year ended December 31, 2013 are net of a liability of $5,641 to an active participant to return excess contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. The amount is included in the statement of net assets available for benefits as excess contribution payable, participant at December 31, 2013, and was paid by the Plan in 2014.

As of July 1, 2012, the Company may make matching contributions to participants' accounts, as determined periodically by the Company's Board of Trustees. The matching contribution is based on a percentage of the participant contribution. The Company matched 0.25% of the participant's contribution, limited to the first 4% of a participant's compensation, in 2013 and 2012. The matching contributions totaled $18,605 in 2013 and $9,543 in 2012. Prior to July 1, 2012, the Plan did not include a matching contribution feature.

1. Description of the Plan (continued):

Contributions (continued):

Additional profit sharing amounts may be contributed to the Plan at the option of the Company's Board of Trustees. The Company contributed 2% of each eligible participant's eligible compensation in 2013 and 2012. The profit sharing contributions totaled $55,363 in 2013 and $53,623 in 2012.

Participant accounts:

Each participant's account is credited with the participant's contributions and the Company's contributions, as well as an allocation of Plan earnings. Each participant's account is charged with allocations of Plan losses and administrative expenses. Allocations are based on participant earnings or account balances, as defined.

Vesting:

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's matching and profit sharing contribution portions of their account is based on years of continuous service, with the participant being vested as follows:

Years of Service	Percentage
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Payment of benefits:

Participants who suffer serious financial hardship, as defined by the Plan, may withdraw a portion of their vested account in order to meet their financial needs. Once participants attain age 59-1/2, they may also elect to withdraw from their account, any amount not to exceed their vested portion. All accounts are subject to distribution upon the participant's termination, retirement or death, and are distributed in a single lump sum or direct rollover to another eligible retirement plan.

Forfeitures:

Forfeited nonvested accounts totaled $11,846 at December 31, 2013 and $9,474 at December 31, 2012. Forfeitures are utilized first to pay administrative expenses of the Plan and then to reduce Company contributions. Forfeitures were not used to pay administrative expenses of the Plan or to reduce Company contributions in 2013 or 2012.

2. Summary of significant accounting policies:

Basis of accounting:

The financial statements of the Plan are prepared using the accrual basis of accounting.

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

Use of estimates:

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

Investment valuation and income recognition:

The Plan's investments are reported at fair value as provided by Nationwide, the custodian of the Plan. 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. The Company's Board of Trustees determines the Plan's valuation policies utilizing information provided by the investment advisers and custodian. See Note 5 for a discussion of fair value measurements.

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

Payment of benefits:

Benefits are recorded when paid.

2. Summary of significant accounting policies (continued):

Expenses:

Certain expenses are paid by the Plan with the expense allocated to each participant. Third-party administrator fees and other professional fees are currently paid by the Company, and are excluded from these financial statements. Certain administrative functions are performed by employees of the Company. No such employee, nor the Company, receives compensation from the Plan for these functions. Administrative expenses of the Plan paid by the Company totaled $7,165 in 2013 and $6,688 in 2012. Additionally, investment related expenses are included in net appreciation in fair value of investments on the statements of changes in net assets available for benefits.

Subsequent events:

In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through October 14, 2014, the date the Plan's financial statements were available to be issued.

3. Transfer from affiliated plan of participants' assets:

Participants of WCV TDA Plan were provided the option to transfer their participant balances into the Plan as a result of WCV TDA Plan being terminated. The transferred net assets (i.e. investments) have been recognized in the accounts of the Plan at their balances as previously carried in WCV TDA Plan. The transfer of net assets totaled $215,882 in 2013 and $344,837 in 2012, and is included in the statements of changes in net assets available for benefits.

4. Investments:

The following table presents the current value of investments at December 31, 2013 and 2012. Investments that represent 5% or more of the Plan's net assets in either year are separately identified. All investments of the Plan were participant-directed at December 31, 2013 and 2012.

	2013	2012
Investments as provided by Nationwide:		
Money market fund (at fair value);		
Nationwide Money Market Fund, 16,545 units in 2013 and 55,184 units in 2012	$ 16,321	$ 55,305
Mutual funds (at fair value):		
Nationwide Destination 2030 Fund, 131,058 units in 2013 and 63,770 units in 2012	212,886	87,798
Nationwide Destination 2040 Fund, 81,997 units in 2013 and 69,603 units in 2012	138,729	96,776
Nationwide Destination 2020 Fund, 81,383 units in 2013 and 42,821 units in 2012	120,067	56,807

4. Investments (continued):

	2013	2012
Investments as provided by Nationwide (continued):		
Mutual funds (at fair value) (continued):		
Nationwide Destination 2015 Fund, 64,779 units in 2013 and 23,112 units in 2012	90,237	29,763
Other (less than 5% of plan net assets)	643,935	428,417
Investment contract (at contract value);		
Nationwide Best of America Fixed Fund, 115,345 units in 2013 and 60,363 units in 2012	134,366	73,838
	$ 1,356,541	$ 828,704

The Plan's investments (including gains and losses on investments bought and sold, as well as held during the year, and interest earned) increased (decreased) in value as follows:

	2013	2012
Money market fund	$ 679	$ 750
Mutual funds	187,996	65,558
Investment contract	(772)	9,434
	$ 187,903	$ 75,742

5. Fair value:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 – Inputs to the methodology include:

- Quoted market 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.

5. Fair value (continued):

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

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

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

The money market fund is valued at its face value, which approximates fair value.

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

The investment contract is valued at fair value by Nationwide by discounting the related cash flows based on current yields of similar instruments with comparable duration considering the creditworthiness of the issuer (see Note 6). Because the participants transact at contract value, fair value is determined annually for financial statement purposes only. In determining the reasonableness of the methodology, the Company's Board of Trustees evaluates a variety of factors including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain unobservable inputs are assessed through review of contract terms (for example, duration or payout date) while others are substantiated utilizing available market data (for example, swap curve rate). The contract's crediting rate is reset annually.

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

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

	2013			2012		
	Level 1	Level 3	Total	Level 1	Level 3	Total
Money market fund	$ 16,321		$ 16,321	$ 55,305		$ 55,305
Mutual funds:						
Target date funds	666,480		666,480	337,448		337,448
Large cap funds	150,645		150,645	88,151		88,151
Small cap funds	79,370		79,370	52,089		52,089
Mid cap funds	69,135		69,135	39,402		39,402
Multisector bond funds	59,864		59,864	40,547		40,547

5. Fair value (continued):

	2013			2012		
	Level 1	Level 3	Total	Level 1	Level 3	Total
Mutual funds (continued):						
Real estate fund	45,474		45,474	39,180		39,180
Diversified emerging market fund	40,007		40,007	31,185		31,185
World stock fund	34,013		34,013	20,930		20,930
Retirement income fund	23,831		23,831	26,554		26,554
Foreign large cap funds	22,507		22,507	19,806		19,806
Balanced fund	9,992		9,992	1,956		1,956
High yield bond fund	2,870		2,870	1,217		1,217
Precious metals fund	1,666		1,666	1,096		1,096
	1,205,854		1,205,854	699,561		699,561
Investment contract		$ 130,069	130,069		$ 73,838	73,838
	$1,222,175	$ 130,069	$1,352,244	$ 754,866	$ 73,838	$ 828,704

The 2012 fair value classification for the money market fund and mutual funds has been changed to conform to the 2013 fair value classification.

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31, 2013 and 2012.

	2013	2012
Investment contract:		
Beginning balance	$ 73,838	$ 35,378
Interest income	4,095	4,050
Appreciation (depreciation) in fair value (A)	(4,867)	5,384
Contract value to fair value adjustment	(4,297)	
Purchases	68,466	31,334
Sales	(4,913)	(895)
Fees	(2,253)	(1,413)
Ending balance	$ 130,069	$ 73,838

(A) Amounts represent total unrealized gains (losses) for the period attributable to assets still held at the reporting date, and are included in the net appreciation in fair value of investments in the statements of changes in net assets available for benefits.

The following table represents the Plan's Level 3 financial instrument, the valuation technique used to measure the fair value of the financial instrument, and the significant unobservable inputs and the values for those inputs for the years ended December 31, 2013 and 2012.

5. Fair value (continued):

2013					
Instrument	Fair Value	Valuation Technique	Unobservable Inputs	Significant Input Values	Weighted Average
Investment contract	$ 130,069	Discounted cash flow	Market value adjustment	100.054%	1.95%
			Contingent deferred sales charge	3.25%	

2012					
Instrument	Fair Value	Valuation Technique	Unobservable Inputs	Significant Input Values	Weighted Average
Investment contract	$ 14,673	Discounted cash flow	Market value adjustment	111.517%	1.80%
			Contingent deferred sales charge	4.00%	

6. Investment contract with insurance company:

The Plan entered into a fully benefit-responsive investment contract with Nationwide. Nationwide maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed by the Plan.

As described in Note 2, because the investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract.

Contract value, as reported to the Plan by Nationwide, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

6. Investment contract with insurance company (continued):

Certain events limit the Plan's ability to transact at contract value with Nationwide. Such events include the following: (a) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (b) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of plan sponsor events (for example, divestures or spin-offs of a subsidiary) that cause a significant withdraw from the Plan or (d) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with the Plan's participants is probable.

The guaranteed interest investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

The average yield earned by the investment contract based on actual earnings was 1.95% in 2013 and 1.80% in 2012. The average yield earned by the investment contract based on the interest rate credited to participants was 1.95% in 2013 and 1.80% in 2012.

7. Certified investments:

Other than the fair value of the investment contract, the related adjustment from fair value to contract value for the fully-benefit responsive investment contract, and contributions receivable, certain information related to investments disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2013 and 2012, and net appreciation in fair value of investments and interest for the years ended December 31, 2013 and 2012, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Nationwide, in accordance with Section 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

8. Party-in-interest transactions:

Certain of the Plan's investments are managed by Nationwide Fund Advisors, an affiliate of Nationwide. Nationwide is the custodian and, therefore, these transactions qualify as party-in-interest transactions. The Plan made direct payments to Nationwide in 2013 and 2012. These amounts are included in administrative expenses on the statements of changes in net assets available for benefits.

9. Tax status:

On March 16, 2010, the IRS stated that the prototype adopted by the Plan, as then designed, qualifies under the appropriate section of the Internal Revenue Code (the Code). The Plan has not received a determination letter specific to the Plan itself. The Plan has been amended since receiving the opinion on the prototype; however, the plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

9. Tax status (continued):

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

10. Plan termination:

Although the Company has not expressed any interest to do so, it has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. If the Plan were to terminate or partially terminate, all participants would become 100% vested in their accounts.

11. Risks and uncertainties:

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

12. Prohibited transactions:

In 2013, the Company failed to remit participant contributions totaling $1,874. The Company will remit the missed contributions, including the lost earnings, in 2014.

13. Reconciliation of financial statements to Form 5500:

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

	2013	2012
Net assets available for benefits, per the financial statements	$ 1,361,909	$ 836,534
Amount representing change in fair value to contract value of investment contract		(4,867)
Net assets available for benefits, per Form 5500	$ 1,361,909	$ 831,667

13. Reconciliation of financial statements to Form 5500 (continued):

The following is a reconciliation of total additions, per the financial statements to Form 5500 at December 31, 2013 and 2012.

	2013	2012
Total additions, per the financial statements	$ 373,535	$ 203,613
Unrealized (gains) losses on investment contract	4,867	(5,384)
Total additions, per Form 5500	$ 378,402	$ 198,229

WCV MATCHED FUND RETIREMENT PLAN

EIN 31-0945352

PLAN NUMBER 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT YEAR END

DECEMBER 31, 2013

	Description	Number of Units	Current Value
Participant-directed:			
	Money market fund (at fair value):		
*	Nationwide Money Market Fund	16,545	$ 16,321
	Mutual funds (at fair value):		
*	Nationwide Destination 2030 Fund	131,058	212,886
*	Nationwide Destination 2040 Fund	81,997	138,729
*	Nationwide Destination 2020 Fund	81,383	120,067
*	Nationwide Destination 2015 Fund	64,779	90,237
*	Nationwide Destination 2025 Fund	38,545	60,161
	Oppenheimer Value Fund A	44,265	48,827
	Natixis Loomis Sayles Strategic Income A	28,356	48,527
	JP Morgan Small Cap Equity A	25,908	47,494
	Vanguard REIT Index Inv	29,858	45,474
	American Funds Growth Fund of America R5	26,746	40,885
	Lazard Emerging Market Equities Open Fund	34,998	40,007
*	Nationwide Destination 2010 Fund	27,858	36,527
	American Funds Capital World Growth and Income R5	22,984	34,013
	Columbia Mid Cap Value Opportunity A	24,303	31,836
	Vanguard Value Index Inv	18,140	24,770
*	Nationwide Retirement Income Fund	21,349	23,831
*	Nationwide S&P 500 Index Fund	12,270	19,800
	BlackRock International Opp Portfolio Inv A	16,926	19,010
	PIMCO Allianz NFJ Small Cap Value A	6,310	18,071
	American Century Fundamental Equity A	10,327	16,363
	Prudential Jennison Mid Cap Growth A	10,193	15,087
	Fidelity Advisor Leveraged Co Stock A	7,752	14,007
	RS Partners A	7,479	12,869
	Loomis Sayles Bond Fund Institutional	7,800	11,337
	WR Ivy Asset Strategy Y	5,592	9,992
*	Nationwide Destination 2050 Fund	5,710	7,083
	Harbor Mid Cap Growth Inv	3,794	4,686
	Delaware Select Growth A	2,125	3,519
	Principal High Yield Bond A	1,772	2,870
	Alliance Bernstein International Value I	3,253	2,462
	Wells Fargo Advantage Precious Metals Fund A	2,266	1,666
	Thornburg International Value I	502	1,035
*	Nationwide Destination 2035 Fund	640	790
	Invesco Van Kampen Small Cap Growth A	422	600
	WR Ivy Small Cap Growth Y	186	336
	Investment contract (at contract value):		
*	Nationwide Best of America Fixed Fund	115,345	134,366
			$ 1,356,541

* Represents a party-in-interest to the Plan.

The above information has been certified by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, the custodian, as complete and accurate.

WCV MATCHED FUND RETIREMENT PLAN

PLAN NUMBER 001

EIN 31-0945352

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

YEAR ENDED DECEMBER 31, 2013

Total that Constitutes Nonexempt Prohibited Transactions			
Contributions not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 1,874			

WCV Matched Fund Retirement Plan

YEARS ENDED DECEMBER 31, 2013 AND 2012

HV&Co.
CPAs & Advisors

WCV MATCHED FUND RETIREMENT PLAN

YEARS ENDED DECEMBER 31, 2013 AND 2012

CONTENTS

	Page
Independent auditors' report	1-2
Financial statements, December 31, 2013 and 2012:	
Statements of net assets available for benefits	3
Statements of changes in net assets available for benefits	4
Notes to financial statements	5-15
Supplemental schedules, December 31, 2013:	
Schedule of assets held for investment purposes at year end	16
Schedule of delinquent participant contributions	17

Independent Auditors' Report

Board of Trustees
WCV Matched Fund Retirement Plan
Worthington, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of WCV Matched Fund Retirement Plan, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act (ERISA) 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 Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, (Nationwide), the custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedules on pages 16 and 17 as of and for the year ended December 31, 2013 are required by the DOL's Rules and Regulations for Reporting and Disclosure under the ERISA 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, we do not express an opinion on these supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under the ERISA of 1974.

Columbus, Ohio
October 14, 2014

WCV MATCHED FUND RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2013 AND 2012

	2013	2012
Assets:		
Investments, at fair value:		
Money market fund	$ 16,321	$ 55,305
Mutual funds	1,205,854	699,561
Investment contract	130,069	73,838
	1,352,244	828,704
Contributions receivable:		
Participants	5,569	4,407
Employer	5,440	3,423
	11,009	7,830
Total assets	1,363,253	836,534
Liability; excess contributions payable, participant	5,641	
Net assets available for benefits at fair value	1,357,612	836,534
Adjustment from fair value to contract value for fully benefit-responsive investment contract	4,297	
Net assets available for benefits	**$ 1,361,909**	**$ 836,534**

See notes to financial statements.

WCV MATCHED FUND RETIREMENT PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013	2012
Changes in net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$ 183,129	$ 70,942
Interest	4,774	4,800
	187,903	75,742
Contributions:		
Participants	111,664	64,705
Employer	73,968	63,166
	185,632	127,871
Total additions	373,535	203,613
Deductions from net assets attributed to:		
Benefits paid to participants	41,293	53,470
Administrative expenses	22,749	16,878
Total deductions	64,042	70,348
Net increase before transfer of net assets from affiliated plan	309,493	133,265
Transfer of net assets from affiliated plan (Note 3)	215,882	344,837
Net increase	525,375	478,102
Net assets available for benefits, beginning	836,534	358,432
Net assets available for benefits, ending	**$ 1,361,909**	**$ 836,534**

See notes to financial statements.

WCV MATCHED FUND RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2013 AND 2012

1. Description of the Plan:

The following brief description of the WCV Matched Fund Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Plan is a defined contribution plan covering all eligible employees of Worthington Christian Village, Inc. and Worthington Christian Village Congregate Care, Inc. (collectively referred to as the Company), who have completed one year of service, which is defined as completing 1,000 hours of service (as defined), and are age 21 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Company's Board of Trustees is responsible for oversight of the Plan, and determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Effective July 1, 2012, the Plan was restated and amended as a 401(k) plan. Additionally, a portion of the net assets of the WCV Tax Deferred Annuity (WCV TDA) Plan, an affiliated plan, was transferred into the Plan (see Note 3).

Effective December 20, 2013, the Company amended the Plan to remove the requirements of being employed on the last day of the year and having 1,000 hours of service in a Plan year to receive the employer match and profit sharing contributions.

Contributions:

As of July 1, 2012, participants may elect to contribute a portion of their compensation, as defined, into the Plan on a pre-tax or after-tax basis. The amount participants can contribute on an annual basis is limited to the amount set by the Internal Revenue Service (IRS). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans (rollovers), with the approval of the plan administrator. Participants direct the investment of their contributions into various investment options offered by the Plan. Prior to July 1, 2012, the Plan did not allow participants to contribute to the Plan. Contributions received for the year ended December 31, 2013 are net of a liability of $5,641 to an active participant to return excess contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. The amount is included in the statement of net assets available for benefits as excess contribution payable, participant at December 31, 2013, and was paid by the Plan in 2014.

As of July 1, 2012, the Company may make matching contributions to participants' accounts, as determined periodically by the Company's Board of Trustees. The matching contribution is based on a percentage of the participant contribution. The Company matched 0.25% of the participant's contribution, limited to the first 4% of a participant's compensation, in 2013 and 2012. The matching contributions totaled $18,605 in 2013 and $9,543 in 2012. Prior to July 1, 2012, the Plan did not include a matching contribution feature.

1. Description of the Plan (continued):

Contributions (continued):

Additional profit sharing amounts may be contributed to the Plan at the option of the Company's Board of Trustees. The Company contributed 2% of each eligible participant's eligible compensation in 2013 and 2012. The profit sharing contributions totaled $55,363 in 2013 and $53,623 in 2012.

Participant accounts:

Each participant's account is credited with the participant's contributions and the Company's contributions, as well as an allocation of Plan earnings. Each participant's account is charged with allocations of Plan losses and administrative expenses. Allocations are based on participant earnings or account balances, as defined.

Vesting:

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's matching and profit sharing contribution portions of their account is based on years of continuous service, with the participant being vested as follows:

Years of Service	Percentage
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Payment of benefits:

Participants who suffer serious financial hardship, as defined by the Plan, may withdraw a portion of their vested account in order to meet their financial needs. Once participants attain age 59-1/2, they may also elect to withdraw from their account, any amount not to exceed their vested portion. All accounts are subject to distribution upon the participant's termination, retirement or death, and are distributed in a single lump sum or direct rollover to another eligible retirement plan.

Forfeitures:

Forfeited nonvested accounts totaled $11,846 at December 31, 2013 and $9,474 at December 31, 2012. Forfeitures are utilized first to pay administrative expenses of the Plan and then to reduce Company contributions. Forfeitures were not used to pay administrative expenses of the Plan or to reduce Company contributions in 2013 or 2012.

2. Summary of significant accounting policies:

Basis of accounting:

The financial statements of the Plan are prepared using the accrual basis of accounting.

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

Use of estimates:

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

Investment valuation and income recognition:

The Plan's investments are reported at fair value as provided by Nationwide, the custodian of the Plan. 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. The Company's Board of Trustees determines the Plan's valuation policies utilizing information provided by the investment advisers and custodian. See Note 5 for a discussion of fair value measurements.

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

Payment of benefits:

Benefits are recorded when paid.

2. Summary of significant accounting policies (continued):

Expenses:

Certain expenses are paid by the Plan with the expense allocated to each participant. Third-party administrator fees and other professional fees are currently paid by the Company, and are excluded from these financial statements. Certain administrative functions are performed by employees of the Company. No such employee, nor the Company, receives compensation from the Plan for these functions. Administrative expenses of the Plan paid by the Company totaled $7,165 in 2013 and $6,688 in 2012. Additionally, investment related expenses are included in net appreciation in fair value of investments on the statements of changes in net assets available for benefits.

Subsequent events:

In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through October 14, 2014, the date the Plan's financial statements were available to be issued.

3. Transfer from affiliated plan of participants' assets:

Participants of WCV TDA Plan were provided the option to transfer their participant balances into the Plan as a result of WCV TDA Plan being terminated. The transferred net assets (i.e. investments) have been recognized in the accounts of the Plan at their balances as previously carried in WCV TDA Plan. The transfer of net assets totaled $215,882 in 2013 and $344,837 in 2012, and is included in the statements of changes in net assets available for benefits.

4. Investments:

The following table presents the current value of investments at December 31, 2013 and 2012. Investments that represent 5% or more of the Plan's net assets in either year are separately identified. All investments of the Plan were participant-directed at December 31, 2013 and 2012.

	2013	2012
Investments as provided by Nationwide:		
Money market fund (at fair value);		
Nationwide Money Market Fund, 16,545 units in 2013 and 55,184 units in 2012	$ 16,321	$ 55,305
Mutual funds (at fair value):		
Nationwide Destination 2030 Fund, 131,058 units in 2013 and 63,770 units in 2012	212,886	87,798
Nationwide Destination 2040 Fund, 81,997 units in 2013 and 69,603 units in 2012	138,729	96,776
Nationwide Destination 2020 Fund, 81,383 units in 2013 and 42,821 units in 2012	120,067	56,807

4. Investments (continued):

	2013	2012
Investments as provided by Nationwide (continued):		
Mutual funds (at fair value) (continued):		
Nationwide Destination 2015 Fund, 64,779 units in 2013 and 23,112 units in 2012	90,237	29,763
Other (less than 5% of plan net assets)	643,935	428,417
Investment contract (at contract value);		
Nationwide Best of America Fixed Fund, 115,345 units in 2013 and 60,363 units in 2012	134,366	73,838
	$ 1,356,541	$ 828,704

The Plan's investments (including gains and losses on investments bought and sold, as well as held during the year, and interest earned) increased (decreased) in value as follows:

	2013	2012
Money market fund	$ 679	$ 750
Mutual funds	187,996	65,558
Investment contract	(772)	9,434
	$ 187,903	$ 75,742

5. Fair value:

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 – Inputs to the methodology include:

- Quoted market 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.

5. Fair value (continued):

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

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

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

The money market fund is valued at its face value, which approximates fair value.

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

The investment contract is valued at fair value by Nationwide by discounting the related cash flows based on current yields of similar instruments with comparable duration considering the creditworthiness of the issuer (see Note 6). Because the participants transact at contract value, fair value is determined annually for financial statement purposes only. In determining the reasonableness of the methodology, the Company's Board of Trustees evaluates a variety of factors including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain unobservable inputs are assessed through review of contract terms (for example, duration or payout date) while others are substantiated utilizing available market data (for example, swap curve rate). The contract's crediting rate is reset annually.

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

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

	2013			2012		
	Level 1	Level 3	Total	Level 1	Level 3	Total
Money market fund	$ 16,321		$ 16,321	$ 55,305		$ 55,305
Mutual funds:						
Target date funds	666,480		666,480	337,448		337,448
Large cap funds	150,645		150,645	88,151		88,151
Small cap funds	79,370		79,370	52,089		52,089
Mid cap funds	69,135		69,135	39,402		39,402
Multisector bond funds	59,864		59,864	40,547		40,547

5. Fair value (continued):

	2013			2012		
	Level 1	Level 3	Total	Level 1	Level 3	Total
Mutual funds (continued):						
Real estate fund	45,474		45,474	39,180		39,180
Diversified emerging market fund	40,007		40,007	31,185		31,185
World stock fund	34,013		34,013	20,930		20,930
Retirement income fund	23,831		23,831	26,554		26,554
Foreign large cap funds	22,507		22,507	19,806		19,806
Balanced fund	9,992		9,992	1,956		1,956
High yield bond fund	2,870		2,870	1,217		1,217
Precious metals fund	1,666		1,666	1,096		1,096
	1,205,854		1,205,854	699,561		699,561
Investment contract		$ 130,069	130,069		$ 73,838	73,838
	$1,222,175	$ 130,069	$1,352,244	$ 754,866	$ 73,838	$ 828,704

The 2012 fair value classification for the money market fund and mutual funds has been changed to conform to the 2013 fair value classification.

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31, 2013 and 2012.

	2013	2012
Investment contract:		
Beginning balance	$ 73,838	$ 35,378
Interest income	4,095	4,050
Appreciation (depreciation) in fair value (A)	(4,867)	5,384
Contract value to fair value adjustment	(4,297)	
Purchases	68,466	31,334
Sales	(4,913)	(895)
Fees	(2,253)	(1,413)
Ending balance	$ 130,069	$ 73,838

(A) Amounts represent total unrealized gains (losses) for the period attributable to assets still held at the reporting date, and are included in the net appreciation in fair value of investments in the statements of changes in net assets available for benefits.

The following table represents the Plan's Level 3 financial instrument, the valuation technique used to measure the fair value of the financial instrument, and the significant unobservable inputs and the values for those inputs for the years ended December 31, 2013 and 2012.

5. Fair value (continued):

2013					
Instrument	Fair Value	Valuation Technique	Unobservable Inputs	Significant Input Values	Weighted Average
Investment contract	$ 130,069	Discounted cash flow	Market value adjustment	100.054%	1.95%
			Contingent deferred sales charge	3.25%	

2012					
Instrument	Fair Value	Valuation Technique	Unobservable Inputs	Significant Input Values	Weighted Average
Investment contract	$ 14,673	Discounted cash flow	Market value adjustment	111.517%	1.80%
			Contingent deferred sales charge	4.00%	

6. Investment contract with insurance company:

The Plan entered into a fully benefit-responsive investment contract with Nationwide. Nationwide maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed by the Plan.

As described in Note 2, because the investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract.

Contract value, as reported to the Plan by Nationwide, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

6. Investment contract with insurance company (continued):

Certain events limit the Plan's ability to transact at contract value with Nationwide. Such events include the following: (a) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (b) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of plan sponsor events (for example, divestures or spin-offs of a subsidiary) that cause a significant withdraw from the Plan or (d) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with the Plan's participants is probable.

The guaranteed interest investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

The average yield earned by the investment contract based on actual earnings was 1.95% in 2013 and 1.80% in 2012. The average yield earned by the investment contract based on the interest rate credited to participants was 1.95% in 2013 and 1.80% in 2012.

7. Certified investments:

Other than the fair value of the investment contract, the related adjustment from fair value to contract value for the fully-benefit responsive investment contract, and contributions receivable, certain information related to investments disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2013 and 2012, and net appreciation in fair value of investments and interest for the years ended December 31, 2013 and 2012, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Nationwide, in accordance with Section 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

8. Party-in-interest transactions:

Certain of the Plan's investments are managed by Nationwide Fund Advisors, an affiliate of Nationwide. Nationwide is the custodian and, therefore, these transactions qualify as party-in-interest transactions. The Plan made direct payments to Nationwide in 2013 and 2012. These amounts are included in administrative expenses on the statements of changes in net assets available for benefits.

9. Tax status:

On March 16, 2010, the IRS stated that the prototype adopted by the Plan, as then designed, qualifies under the appropriate section of the Internal Revenue Code (the Code). The Plan has not received a determination letter specific to the Plan itself. The Plan has been amended since receiving the opinion on the prototype; however, the plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

9. Tax status (continued):

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

10. Plan termination:

Although the Company has not expressed any interest to do so, it has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. If the Plan were to terminate or partially terminate, all participants would become 100% vested in their accounts.

11. Risks and uncertainties:

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

12. Prohibited transactions:

In 2013, the Company failed to remit participant contributions totaling $1,874. The Company will remit the missed contributions, including the lost earnings, in 2014.

13. Reconciliation of financial statements to Form 5500:

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

	2013	2012
Net assets available for benefits, per the financial statements	$ 1,361,909	$ 836,534
Amount representing change in fair value to contract value of investment contract		(4,867)
Net assets available for benefits, per Form 5500	$ 1,361,909	$ 831,667

13. Reconciliation of financial statements to Form 5500 (continued):

The following is a reconciliation of total additions, per the financial statements to Form 5500 at December 31, 2013 and 2012.

	2013	2012
Total additions, per the financial statements	$ 373,535	$ 203,613
Unrealized (gains) losses on investment contract	4,867	(5,384)
Total additions, per Form 5500	$ 378,402	$ 198,229

WCV MATCHED FUND RETIREMENT PLAN

EIN 31-0945352

PLAN NUMBER 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT YEAR END

DECEMBER 31, 2013

	Description	Number of Units	Current Value
Participant-directed:			
	Money market fund (at fair value):		
*	Nationwide Money Market Fund	16,545	$ 16,321
	Mutual funds (at fair value):		
*	Nationwide Destination 2030 Fund	131,058	212,886
*	Nationwide Destination 2040 Fund	81,997	138,729
*	Nationwide Destination 2020 Fund	81,383	120,067
*	Nationwide Destination 2015 Fund	64,779	90,237
*	Nationwide Destination 2025 Fund	38,545	60,161
	Oppenheimer Value Fund A	44,265	48,827
	Natixis Loomis Sayles Strategic Income A	28,356	48,527
	JP Morgan Small Cap Equity A	25,908	47,494
	Vanguard REIT Index Inv	29,858	45,474
	American Funds Growth Fund of America R5	26,746	40,885
	Lazard Emerging Market Equities Open Fund	34,998	40,007
*	Nationwide Destination 2010 Fund	27,858	36,527
	American Funds Capital World Growth and Income R5	22,984	34,013
	Columbia Mid Cap Value Opportunity A	24,303	31,836
	Vanguard Value Index Inv	18,140	24,770
*	Nationwide Retirement Income Fund	21,349	23,831
*	Nationwide S&P 500 Index Fund	12,270	19,800
	BlackRock International Opp Portfolio Inv A	16,926	19,010
	PIMCO Allianz NFJ Small Cap Value A	6,310	18,071
	American Century Fundamental Equity A	10,327	16,363
	Prudential Jennison Mid Cap Growth A	10,193	15,087
	Fidelity Advisor Leveraged Co Stock A	7,752	14,007
	RS Partners A	7,479	12,869
	Loomis Sayles Bond Fund Institutional	7,800	11,337
	WR Ivy Asset Strategy Y	5,592	9,992
*	Nationwide Destination 2050 Fund	5,710	7,083
	Harbor Mid Cap Growth Inv	3,794	4,686
	Delaware Select Growth A	2,125	3,519
	Principal High Yield Bond A	1,772	2,870
	Alliance Bernstein International Value I	3,253	2,462
	Wells Fargo Advantage Precious Metals Fund A	2,266	1,666
	Thornburg International Value I	502	1,035
*	Nationwide Destination 2035 Fund	640	790
	Invesco Van Kampen Small Cap Growth A	422	600
	WR Ivy Small Cap Growth Y	186	336
	Investment contract (at contract value):		
*	Nationwide Best of America Fixed Fund	115,345	134,366
			$ 1,356,541

* Represents a party-in-interest to the Plan.

The above information has been certified by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, the custodian, as complete and accurate.

WCV MATCHED FUND RETIREMENT PLAN

PLAN NUMBER 001

EIN 31-0945352

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

YEAR ENDED DECEMBER 31, 2013

Total that Constitutes Nonexempt Prohibited Transactions			
Contributions not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 1,874			

WCV MATCHED FUND RETIREMENT PLAN

EIN 31-0945352

PLAN NUMBER 001

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT YEAR END

DECEMBER 31, 2013

	Description	Number of Units	Current Value
Participant-directed:			
	Money market fund (at fair value):		
*	Nationwide Money Market Fund	16,545	$ 16,321
	Mutual funds (at fair value):		
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	Thornburg International Value I	502	1,035
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	Invesco Van Kampen Small Cap Growth A	422	600
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			$ 1,356,541

* Represents a party-in-interest to the Plan.

The above information has been certified by Nationwide Financial Services, Inc., including its subsidiary Nationwide Trust Company, FSB, a division of Nationwide Bank, the custodian, as complete and accurate.

WCV MATCHED FUND RETIREMENT PLAN

PLAN NUMBER 001

EIN 31-0945352

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

YEAR ENDED DECEMBER 31, 2013

Total that Constitutes Nonexempt Prohibited Transactions			
Contributions not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 1,874			

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

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan WCV MATCHED FUND RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 10/01/1998

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
WORTHINGTON CHRISTIAN VILLAGE, INC.

165 HIGHBLUFFS BLVD

COLUMBUS OH 43235-1484

2b Employer Identification Number (EIN) 31-0945352

2c Sponsor's telephone number (614) 846-6076

2d Business code (see instructions) 623000

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	[signature]	10-14-14	RANDALL RICHARDSON
	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 [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	116
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**	100
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	23
d	Subtotal. Add lines **6a**, **6b**, and **6c**.	**6d**	123
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	123
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	108
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	6
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2K

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)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] 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)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)