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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| For calendar plan year 2013 or fiscal plan year beginning <u>07/01/2013</u> and ending <u>06/30/2014</u> |                                                                                                                                                                                                                                           |
| A This return/report is for:                                                                             | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| B This return/report is:                                                                                 | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| C If the plan is a collectively-bargained plan, check here. . . . .                                      | <input type="checkbox"/>                                                                                                                                                                                                                  |
| D Check box if filing under:                                                                             | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                                         |                                                                                                                                                                                                           |
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| <b>Part II</b>                                                                                                                                                                                                          | <b>Basic Plan Information—enter all requested information</b>                                                                                                                                             |
| <b>1a</b> Name of plan<br><u>CHILDREN'S MEDICAL CENTER OF DAYTON, OHIO EMPLOYEES' PENSION PLAN</u>                                                                                                                      | <b>1b</b> Three-digit plan number (PN) ▶ <u>001</u><br><b>1c</b> Effective date of plan<br><u>12/01/1971</u>                                                                                              |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br><u>DAYTON CHILDREN'S HOSPITAL</u><br><br><u>ONE CHILDRENS PLAZA</u><br><u>DAYTON, OH 45404</u> | <b>2b</b> Employer Identification Number (EIN)<br><u>31-0672132</u><br><br><b>2c</b> Sponsor's telephone number<br><u>937-641-3000</u><br><br><b>2d</b> Business code (see instructions)<br><u>622000</u> |

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

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

|                                                                                                            |                                                   |            |                                                              |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature. | 04/14/2015 | STEFANIE NEMITZ                                              |
|                                                                                                            | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                           |                                                   |            |                                                              |
|                                                                                                            | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                           |                                                   |            |                                                              |
|                                                                                                            | 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)                       |

|                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address                                                                                                                                                                                                                                                                   |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |      |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                                     |  | <b>3c</b> Administrator's telephone number<br><br><b>4b</b> EIN<br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                   |      |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                               |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1946 |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |      |
| <b>a</b> Active participants .....                                                                                                                                                                                                                                                                                                                                                                                                    |  | <b>6a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1360 |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                                                                                                                                                                   |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 54   |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                                     |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 415  |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                              |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1829 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....                                                                                                                                                                                                                                                                                                                            |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 12   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                               |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1841 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                                       |  | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |      |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                           |  | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0    |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                                   |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |      |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>1A                                                                                                                                                                                                                                                                    |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |      |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |      |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                         |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                     |      |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                     |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |      |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |      |

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
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| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
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For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 06/30/2014

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>CHILDREN'S MEDICAL CENTER OF DAYTON, OHIO EMPLOYEES' PENSION PLAN</u>                                         | <b>B</b> Three-digit plan number (PN) ▶ <u>001</u>                                                                                                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>DAYTON CHILDREN'S HOSPITAL</u>                             | <b>D</b> Employer Identification Number (EIN)<br><u>31-0672132</u>                                                                                      |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|               |                                                                                                                                                                                                                 |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Basic Information</b>                                                                                                                                                                                        |
| <b>1</b>      | Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2013</u>                                                                                                                                        |
| <b>2</b>      | Assets:                                                                                                                                                                                                         |
| <b>a</b>      | Market value ..... <b>2a</b> <u>79463238</u>                                                                                                                                                                    |
| <b>b</b>      | Actuarial value ..... <b>2b</b> <u>78660581</u>                                                                                                                                                                 |
| <b>3</b>      | Funding target/participant count breakdown:                                                                                                                                                                     |
| <b>a</b>      | For retired participants and beneficiaries receiving payment..... <b>3a</b> <u>54</u> <u>3234545</u>                                                                                                            |
| <b>b</b>      | For terminated vested participants..... <b>3b</b> <u>398</u> <u>7650352</u>                                                                                                                                     |
| <b>c</b>      | For active participants:                                                                                                                                                                                        |
| <b>(1)</b>    | Non-vested benefits ..... <b>3c(1)</b> <u>434746</u>                                                                                                                                                            |
| <b>(2)</b>    | Vested benefits ..... <b>3c(2)</b> <u>46424407</u>                                                                                                                                                              |
| <b>(3)</b>    | Total active..... <b>3c(3)</b> <u>1494</u> <u>46859153</u>                                                                                                                                                      |
| <b>d</b>      | Total..... <b>3d</b> <u>1946</u> <u>57744050</u>                                                                                                                                                                |
| <b>4</b>      | If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                                    |
| <b>a</b>      | Funding target disregarding prescribed at-risk assumptions ..... <b>4a</b>                                                                                                                                      |
| <b>b</b>      | Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... <b>4b</b> |
| <b>5</b>      | Effective interest rate ..... <b>5</b> <u>6.46</u> %                                                                                                                                                            |
| <b>6</b>      | Target normal cost..... <b>6</b> <u>3251565</u>                                                                                                                                                                 |

**Statement by Enrolled Actuary**

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

|                                                                          |                               |                                        |
|--------------------------------------------------------------------------|-------------------------------|----------------------------------------|
| <b>SIGN HERE</b>                                                         |                               | <u>04/06/2015</u>                      |
|                                                                          | Signature of actuary          | Date                                   |
| <u>LORI A. DEVORE</u>                                                    | Type or print name of actuary | <u>14-05257</u>                        |
|                                                                          |                               | Most recent enrollment number          |
| <u>AON CONSULTING</u>                                                    | Firm name                     | <u>614-436-8100</u>                    |
|                                                                          |                               | Telephone number (including area code) |
| <u>445 HUTCHINSON AVENUE SUITE 900</u><br><u>COLUMBUS, OH 43235-8619</u> | Address of the firm           |                                        |

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

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

**Schedule SB (Form 5500) 2013**  
**v. 130118**

| <b>Part II Beginning of Year Carryover and Prefunding Balances</b>                                                                         |                       |                        |
|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
|                                                                                                                                            | (a) Carryover balance | (b) Prefunding balance |
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                   | 6067569               | 16921644               |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                | 1868001               | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                      | 4199568               | 16921644               |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>12.13</u> % .....                                                      | 509408                | 2052595                |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                             |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                            |                       | 3670716                |
| <b>b</b> Interest on (a) using prior year's effective interest rate of <u>7.18</u> % except as otherwise provided (see instructions) ..... |                       | 356024                 |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                              |                       | 4026740                |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                            |                       | 4026740                |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                          |                       |                        |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                               | 4708976               | 23000979               |

| <b>Part III Funding Percentages</b>                                                                                                                                        |           |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 88.23 %  |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 136.22 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 109.14 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %        |

| <b>Part IV Contributions and Liquidity Shortfalls</b>                                    |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 06/30/2014                                                                               | 2000000                           |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 | <b>Totals ►</b>          | <b>18(b)</b>                      | 2000000                         |
|                                                                                          |                                   |                                 |                          | <b>18(c)</b>                      | 0                               |

|                                                                                                                                      |                                                                     |         |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------|
| <b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |                                                                     |         |
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....                                 | <b>19a</b>                                                          | 0       |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                   | <b>19b</b>                                                          | 0       |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | <b>19c</b>                                                          | 1878962 |
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |         |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |         |
| <b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |         |
| <b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:                                      |                                                                     |         |

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

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

|                                                                                                                                                                                              |                       |                       |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                       |                       |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.94% | 2nd segment:<br>6.15% | 3rd segment:<br>6.76 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                       |                       |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                       |                       |                        | <b>22</b> 63                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                       |                       |                        |                                                     |

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6).....                                                                                                                                            | <b>31a</b>          | 3251565            |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                 | 0                   | 0                  |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                            | <b>34</b>           | 3251565            |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 2082170             |                    | 2082170       |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   | <b>36</b>           | 1169395            |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   | <b>37</b>           | 1878962            |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 709567             |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 709567             |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  | <b>40</b>           | 0                  |               |

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

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

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>2013</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |

For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 06/30/2014

|                                                                                                    |                                                                    |
|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>CHILDREN'S MEDICAL CENTER OF DAYTON, OHIO EMPLOYEES' PENSION PLAN</u>  | <b>B</b> Three-digit plan number (PN) ▶ <u>001</u>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>DAYTON CHILDREN'S HOSPITAL</u> | <b>D</b> Employer Identification Number (EIN)<br><u>31-0672132</u> |

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

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

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

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

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

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

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

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

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

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

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**(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)

HIRTLE CALLAGHAN & CO LLC

26-2821689

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 27 28 51               | NONE                                                                                              | 75927                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

THE BANK OF NEW YORK MELLON

13-5160382

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 21 50 62               | NONE                                                                                              | 68302                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

LOOMIS SAYLES & CO. LP

04-3200030

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 28 51 56               | NONE                                                                                              | 46140                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

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

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

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

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

**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<br>(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<br>(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<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                        |            |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------|
| For calendar plan year 2013 or fiscal plan year beginning <u>07/01/2013</u> and ending <u>06/30/2014</u> |                                                                        |            |
| <b>A</b> Name of plan<br><u>CHILDREN'S MEDICAL CENTER OF DAYTON, OHIO EMPLOYEES' PENSION PLAN</u>        | <b>B</b> Three-digit plan number (PN) ►                                | <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>DAYTON CHILDREN'S HOSPITAL</u>       | <b>D</b> Employer Identification Number (EIN)<br><br><u>31-0672132</u> |            |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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 |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>                     |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |                       |                 |
| <b>(1)</b> Employer contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1b(1)</b>                  |                       |                 |
| <b>(2)</b> Participant contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1b(2)</b>                  |                       |                 |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>                  | 89806                 | 242841          |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(1)</b>                  | 7565090               | 8322267         |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)</b>                  | 4689832               | 4839002         |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b>               | 13190869              | 8568917         |
| <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(B)</b>               |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b>               |                       |                 |
| <b>(B)</b> Common.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(4)(B)</b>               |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>                  | 3718417               | 3891845         |
| <b>(6)</b> Real estate (other than employer real property).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(6)</b>                  |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>                  |                       |                 |
| <b>(8)</b> Participant loans.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(8)</b>                  |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(9)</b>                  |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(10)</b>                 |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>                 |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(12)</b>                 |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>                 | 45402268              | 61450754        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>                 |                       |                 |
| <b>(15)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(15)</b>                 | 4875472               | 177873          |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 79531754              | 87493499        |

**Liabilities**

|                                                                           |           |       |        |
|---------------------------------------------------------------------------|-----------|-------|--------|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |       |        |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |       |        |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |       |        |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> | 68517 | 251980 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 68517 | 251980 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 79463237 | 87241519 |
|-----------------------------------------------------------|-----------|----------|----------|

**Part II Income and Expense Statement**

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

**Income****a Contributions:**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 2000000    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 2000000   |

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

|                                                                                                      |                 |        |        |
|------------------------------------------------------------------------------------------------------|-----------------|--------|--------|
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> | -5     |        |
| <b>(B)</b> U.S. Government securities .....                                                          | <b>2b(1)(B)</b> | 160864 |        |
| <b>(C)</b> Corporate debt instruments .....                                                          | <b>2b(1)(C)</b> | 304808 |        |
| <b>(D)</b> Loans (other than to participants) .....                                                  | <b>2b(1)(D)</b> |        |        |
| <b>(E)</b> Participant loans .....                                                                   | <b>2b(1)(E)</b> |        |        |
| <b>(F)</b> Other .....                                                                               | <b>2b(1)(F)</b> | 6467   |        |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                        | <b>2b(1)(G)</b> |        | 472134 |

|                                                                                           |                 |         |         |
|-------------------------------------------------------------------------------------------|-----------------|---------|---------|
| (2) Dividends: <b>(A)</b> Preferred stock .....                                           | <b>2b(2)(A)</b> |         |         |
| <b>(B)</b> Common stock .....                                                             | <b>2b(2)(B)</b> |         |         |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                 | <b>2b(2)(C)</b> | 1574713 |         |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> ..... | <b>2b(2)(D)</b> |         | 1574713 |

|                                                                                           |                 |          |       |
|-------------------------------------------------------------------------------------------|-----------------|----------|-------|
| (3) Rents .....                                                                           | <b>2b(3)</b>    |          |       |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                | <b>2b(4)(A)</b> | 17726907 |       |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                             | <b>2b(4)(B)</b> | 17629810 |       |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result ..... | <b>2b(4)(C)</b> |          | 97097 |

|                                                                                                       |                 |        |        |
|-------------------------------------------------------------------------------------------------------|-----------------|--------|--------|
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                    | <b>2b(5)(A)</b> |        |        |
| <b>(B)</b> Other .....                                                                                | <b>2b(5)(B)</b> | 365952 |        |
| <b>(C)</b> Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> ..... | <b>2b(5)(C)</b> |        | 365952 |

|                                                                                                |        | (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) |            | 10010880  |
| c Other income.....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 14520776  |

**Expenses**

|                                                                                     |       |         |         |
|-------------------------------------------------------------------------------------|-------|---------|---------|
| e Benefit payment and payments to provide benefits:                                 |       |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 6552126 |         |
| (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) |         | 6552126 |
| 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) |         |         |
| (2) Contract administrator fees.....                                                | 2i(2) | 68301   |         |
| (3) Investment advisory and management fees.....                                    | 2i(3) | 122067  |         |
| (4) Other.....                                                                      | 2i(4) |         |         |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |         | 190368  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |         | 6742494 |

**Net Income and Reconciliation**

|                                                         |       |  |         |
|---------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 7778282 |
| l Transfers of assets:                                  |       |  |         |
| (1) To this plan.....                                   | 2l(1) |  |         |
| (2) From this plan.....                                 | 2l(2) |  |         |

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: CLARK, SCHAEFER, HACKETT & CO.

(2) EIN: 31-0800053

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

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

**Part IV Compliance Questions**

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a |     | X  |        |
| 4b |     | X  |        |

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

**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)

|                                                        |                                    |
|--------------------------------------------------------|------------------------------------|
| <b>6a</b> Name of trust<br>THE BANK OF NEW YORK MELLON | <b>6b</b> Trust's EIN<br>135160382 |
|--------------------------------------------------------|------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div>                                                                                                                                      | <div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2013</div> <div>This Form is Open to Public Inspection.</div> |
| For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 06/30/2014                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| A Name of plan<br>CHILDREN'S MEDICAL CENTER OF DAYTON, OHIO EMPLOYEES' PENSION PLAN                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                 | B Three-digit plan number (PN) ▶ 001                                                            |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>DAYTON CHILDREN'S HOSPITAL                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                 | D Employer Identification Number (EIN)<br>31-0672132                                            |
| 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):<br><br>EIN(s): _____                                                                                                                      |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| 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 60                                                                                            |
| Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| 4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> 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?..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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?..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> 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..... <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input checked="" type="checkbox"/> 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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| 11 a Does the ESOP hold any preferred stock? ..... <input type="checkbox"/> Yes <input type="checkbox"/> 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.)..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                        |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                 |                                                                                                 |
| Schedule R (Form 5500) 2013 v. 130118                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                 |                                                                                                 |

**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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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: 56% Investment-Grade Debt: 25% High-Yield Debt: 6% Real Estate: 1% Other: 12%

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

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

# **The Children's Medical Center of Dayton, Ohio Employees' Pension Plan**

Financial Statements and Supplemental Schedules

June 30, 2014 and 2013

With Independent Auditors' Report

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## **INDEPENDENT AUDITORS' REPORT**

Dayton Children's Benefits Committee  
The Children's Medical Center of Dayton, Ohio  
Employees' Pension Plan  
Dayton, Ohio

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of The Children's Medical Center of Dayton, Ohio Employees' Pension Plan (the "Plan"), which comprise the statements of net assets available for benefits as of June 30, 2014 and 2013, 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 Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by The Bank of New York Mellon, the trustee 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 trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of June 30, 2014 and 2013 and for the years then ended that the information provided to the plan administrator by the trustee is complete and accurate.

### **Disclaimer of Opinion**

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

### **Other Matter**

The supplemental schedule of assets (held at end of year) as of June 30, 2014 and schedule of reportable transactions for the year ended June 30, 2014 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules referred to above.

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**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 trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

*Clark, Schaefer, Hackett & Co.*

Dayton, Ohio  
February 18, 2015

The Children's Medical Center of Dayton, Ohio  
Employees' Pension Plan  
Statements of Net Assets Available for Benefits  
June 30, 2014 and 2013

|                                        | <u>2014</u>                 | <u>2013</u>              |
|----------------------------------------|-----------------------------|--------------------------|
| Assets:                                |                             |                          |
| Investments, at fair value:            |                             |                          |
| Money market fund                      | \$ 8,322,267                | 7,565,090                |
| Equity hedge fund                      | 3,891,845                   | 3,718,417                |
| Registered investment companies        | 61,450,754                  | 55,395,161               |
| U.S. government and agency securities  | 1,539,734                   | 1,657,368                |
| Corporate debt obligations             | 7,344,339                   | 6,943,769                |
| Mortgage-backed securities             | <u>4,701,720</u>            | <u>4,162,142</u>         |
|                                        | <u>87,250,659</u>           | <u>79,441,947</u>        |
| Receivables:                           |                             |                          |
| Interest and dividends                 | 82,262                      | 73,846                   |
| Due from broker for securities sold    | <u>160,578</u>              | <u>15,961</u>            |
|                                        | <u>242,840</u>              | <u>89,807</u>            |
|                                        | <u>87,493,499</u>           | <u>79,531,754</u>        |
| Liabilities:                           |                             |                          |
| Due to broker for securities purchased | <u>251,980</u>              | <u>68,517</u>            |
| Net assets available for benefits      | <u><u>\$ 87,241,519</u></u> | <u><u>79,463,237</u></u> |

See accompanying notes to financial statements.

The Children's Medical Center of Dayton, Ohio  
Employees' Pension Plan  
Statements of Changes in Net Assets Available for Benefits  
Years Ended June 30, 2014 and 2013

|                                               | <u>2014</u>                 | <u>2013</u>              |
|-----------------------------------------------|-----------------------------|--------------------------|
| Contributions                                 | <u>\$ 2,000,000</u>         | <u>5,000,000</u>         |
| Investment income:                            |                             |                          |
| Interest and dividends                        | 2,046,847                   | 1,827,982                |
| Net appreciation in fair value of investments | 10,473,929                  | 6,363,584                |
| Investment advisory and management fees       | <u>(122,067)</u>            | <u>(120,249)</u>         |
|                                               | <u>12,398,709</u>           | <u>8,071,317</u>         |
| Benefits paid                                 | 6,552,126                   | 2,544,519                |
| Administrative expenses                       | <u>68,301</u>               | <u>60,698</u>            |
|                                               | <u>6,620,427</u>            | <u>2,605,217</u>         |
| Net increase                                  | 7,778,282                   | 10,466,100               |
| Net assets available for benefits:            |                             |                          |
| Beginning of year                             | <u>79,463,237</u>           | <u>68,997,137</u>        |
| End of year                                   | <u><u>\$ 87,241,519</u></u> | <u><u>79,463,237</u></u> |

See accompanying notes to financial statements.

## **1. DESCRIPTION OF THE PLAN:**

The following brief description of The Children's Medical Center of Dayton, Ohio Employees' Pension Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions:

### **General**

The Plan is a noncontributory, defined benefit plan that provides for both retirement and death benefits. The Plan covers substantially all employees of Dayton Children's Hospital, Inc. (the "Sponsor"), with the exception of employees that are members of Children's Anesthesia Group, who are covered by a separate benefit plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Effective June 30, 2011, the Plan was frozen to new participants.

### **Contributions**

The Sponsor contributes amounts actuarially determined to be sufficient to pay all benefits awarded to employees under the Plan. Pension funding includes normal cost and the amortization of past service costs. During 2014 and 2013, the Sponsor made contributions of \$2,000,000 and \$5,000,000, respectively. The Sponsor's contributions for 2014 and 2013 exceeded the minimum funding requirements of ERISA.

### **Pension benefits**

Eligible employees hired prior to June 30, 2011, become participants in the Plan upon completion of twelve months of continuous service from their date of employment. After five years of continuous service, participants are entitled to their accrued benefits at the normal retirement age of 65. After attaining age 55 and 5 years of service, participants may also elect early retirement. The early retirement benefit equals the participant's accrued benefit as of the early retirement date. If a participant terminates employment with a vested accrued benefit, payment will begin when the participant is eligible for and elects early retirement or at his or her normal retirement date, whichever comes first. Participants may elect to receive their benefit in the form of a lump sum payment, life annuity, five or ten years certain and life annuity or one of three joint-and-survivor annuity options.

### **Death and disability benefits**

In the event of a participant's death after 5 years of continuous service, the surviving spouse of the participant will receive a death benefit in the form of a qualified preretirement survivor annuity.

### **Vesting**

A participant is fully vested after completing five years of service, reaching normal retirement age or reaching early retirement age, whichever comes first.

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

The following are the significant accounting policies of the Plan:

### **Basis of accounting**

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

### **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, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

**Investment valuation and income recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in fair value of investments represents realized gains and losses on investments sold during the year and unrealized gains and losses on investments held at the end of the year.

**Payment of benefits**

Benefit payments to participants or beneficiaries are recorded upon distribution.

**Administrative expenses**

The Plan's expenses are paid either by the Plan or the Sponsor, as provided by the plan document. Expenses that are paid directly by the Sponsor are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in investment income presented in the accompanying statements of changes in net assets available for benefits.

**Subsequent events**

The Sponsor evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through February 18, 2015, the date on which the financial statements were available to be issued.

**3. INFORMATION CERTIFIED BY THE TRUSTEE:**

All financial data related to investments used in preparation of the statements of net assets available for benefits, statements of changes in net assets available for benefits and the supplemental schedules as of June 30, 2014 and 2013 and for the years then ended, has been certified as to accuracy and completeness by the Plan's trustee, The Bank of New York Mellon.

During 2014 and 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year), appreciated (depreciated) in value as follows:

|                                       | 2014                 | 2013             |
|---------------------------------------|----------------------|------------------|
| Equity hedge fund                     | \$ 173,428           | 337,047          |
| Registered investment companies       | 10,010,880           | 6,359,927        |
| U.S. government and agency securities | 62,564               | (172,630)        |
| Corporate debt obligations            | 167,527              | 126,644          |
| Mortgage-backed securities            | 59,530               | (287,404)        |
|                                       | <u>\$ 10,473,929</u> | <u>6,363,584</u> |

The following investments represent 5% or more of the Plan's net assets at June 30, 2014 and 2013:

|                                                                   | 2014         | 2013       |
|-------------------------------------------------------------------|--------------|------------|
| Collective US Government STIF 20                                  | \$ 8,322,267 | *          |
| Collective US Government STIF 4                                   | *            | 7,565,090  |
| HC Capital Trust The Emerging Markets Portfolio                   | 7,113,709    | 5,378,635  |
| HC Capital Trust The Institutional Growth Equity Portfolio        | 10,730,371   | 10,073,572 |
| HC Capital Trust The Institutional International Equity Portfolio | 21,511,284   | 19,485,591 |
| HC Capital Trust The Institutional Value Equity Portfolio         | 7,783,614    | 8,874,979  |
| HC Capital Trust The Fixed Income Opportunity Portfolio           | 5,329,400    | 5,117,422  |
| HC Capital Trust The Commodity Related Series Portfolio           | 5,832,994    | 4,875,472  |

\* Investment did not represent 5% or more of the Plan's net assets at year-end.

#### 4. FAIR VALUE MEASUREMENTS:

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

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2014 and 2013.

*Money market fund:* Valued at the carrying value of the asset, which approximates fair value.

*Registered investment companies:* Valued at the daily closing price as reported by the fund. Registered investment companies held by the Plan are open-end registered investment companies 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 registered investment companies held by the Plan are deemed to be actively traded.

*U.S. government securities, corporate debt obligations, and mortgage-backed securities:* Fixed income obligations are valued based on yields currently available on comparable securities of issuers with similar credit ratings.

*Equity hedge fund:* Valued based on the net asset value per share. The NAV, as provided by the custodian, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the equity hedge fund, the investment adviser reserves the right to temporarily delay withdrawal from the fund in order to ensure that securities liquidations will be carried out in an orderly business manner.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of June 30, 2014:

| Description                               | Total                | Level 1           | Level 2           | Level 3  |
|-------------------------------------------|----------------------|-------------------|-------------------|----------|
| Money market fund                         | \$ 8,322,267         | 8,322,267         | -                 | -        |
| Equity hedge fund                         | 3,891,845            | -                 | 3,891,845         | -        |
| Registered investment companies:          |                      |                   |                   |          |
| US stocks - large cap value fund          | 7,783,614            | 7,783,614         | -                 | -        |
| US stocks - large cap growth fund         | 10,730,371           | 10,730,371        | -                 | -        |
| US stocks - small cap fund                | 1,920,883            | 1,920,883         | -                 | -        |
| Foreign stocks - developed markets fund   | 21,511,284           | 21,511,284        | -                 | -        |
| Foreign stocks - emerging markets fund    | 7,113,709            | 7,113,709         | -                 | -        |
| Fixed income opportunity fund             | 5,329,400            | 5,329,400         | -                 | -        |
| Commodities fund                          | 5,832,994            | 5,832,994         | -                 | -        |
| Real estate securities                    | 1,228,499            | 1,228,499         | -                 | -        |
|                                           | <u>61,450,754</u>    | <u>61,450,754</u> | <u>-</u>          | <u>-</u> |
| Corporate debt obligations <sup>1</sup>   | 7,344,339            | -                 | 7,344,339         | -        |
| U.S. government securities <sup>1</sup>   | 1,539,734            | -                 | 1,539,734         | -        |
| Mortgage-backed securities <sup>1</sup> : |                      |                   |                   |          |
| U.S. government agencies                  | 3,299,269            | -                 | 3,299,269         | -        |
| Corporate/private                         | 1,402,451            | -                 | 1,402,451         | -        |
|                                           | <u>4,701,720</u>     | <u>-</u>          | <u>4,701,720</u>  | <u>-</u> |
|                                           | <u>\$ 87,250,659</u> | <u>69,773,021</u> | <u>17,477,638</u> | <u>-</u> |

The Children's Medical Center of Dayton, Ohio  
Employees' Pension Plan  
Notes to Financial Statements  
Years Ended June 30, 2014 and 2013

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of June 30, 2013:

| Description                               | Total                | Level 1           | Level 2           | Level 3  |
|-------------------------------------------|----------------------|-------------------|-------------------|----------|
| Money market fund                         | \$ 7,565,090         | 7,565,090         | -                 | -        |
| Equity hedge fund                         | 3,718,417            | -                 | 3,718,417         | -        |
| Registered investment companies:          |                      |                   |                   |          |
| US stocks - large cap value fund          | 8,874,979            | 8,874,979         | -                 | -        |
| US stocks - large cap growth fund         | 10,073,572           | 10,073,572        | -                 | -        |
| US stocks - small cap fund                | 1,589,490            | 1,589,490         | -                 | -        |
| Foreign stocks - developed markets fund   | 19,485,591           | 19,485,591        | -                 | -        |
| Foreign stocks - emerging markets fund    | 5,378,635            | 5,378,635         | -                 | -        |
| Fixed income opportunity fund             | 5,117,422            | 5,117,422         | -                 | -        |
| Commodities fund                          | 4,875,472            | 4,875,472         | -                 | -        |
|                                           | <u>55,395,161</u>    | <u>55,395,161</u> | <u>-</u>          | <u>-</u> |
| Corporate debt obligations <sup>1</sup>   | 6,943,769            | -                 | 6,943,769         | -        |
| U.S. government securities <sup>1</sup>   | 1,657,368            | -                 | 1,657,368         | -        |
| Mortgage-backed securities <sup>1</sup> : |                      |                   |                   |          |
| U.S. government agencies                  | 3,053,366            | -                 | 3,053,366         | -        |
| Corporate/private                         | 1,108,776            | -                 | 1,108,776         | -        |
|                                           | <u>4,162,142</u>     | <u>-</u>          | <u>4,162,142</u>  | <u>-</u> |
|                                           | <u>\$ 79,441,947</u> | <u>62,960,251</u> | <u>16,481,696</u> | <u>-</u> |

<sup>1</sup> Management has evaluated the Plan's investments in debt securities and determined that there are no significant concentrations in either individual securities or maturity dates. Therefore, additional disclosure is not deemed necessary.

The following table summarizes investments measured at fair value based on NAV per share as of June 30, 2014 and 2013, respectively.

| <u>June 30, 2014</u>           | <u>Fair Value</u> | <u>Unfunded<br/>Commitments</u> | <u>Redemption<br/>Frequency (if<br/>currently eligible)</u> | <u>Redemption<br/>Notice<br/>Period</u> |
|--------------------------------|-------------------|---------------------------------|-------------------------------------------------------------|-----------------------------------------|
| Equity hedge fund <sup>2</sup> | \$ 3,891,845      | None                            | Monthly                                                     | 30 days                                 |
| <u>June 30, 2013</u>           | <u>Fair Value</u> | <u>Unfunded<br/>Commitments</u> | <u>Redemption<br/>Frequency (if<br/>currently eligible)</u> | <u>Redemption<br/>Notice<br/>Period</u> |
| Equity hedge fund <sup>2</sup> | \$ 3,718,417      | None                            | Monthly                                                     | 30 days                                 |

<sup>2</sup>*Equity hedge fund* – The hedge fund's objective is to maximize risk-adjusted returns and achieve low correlation to the equity markets by investing in a diversified group of domestic and international pooled investment vehicles. The Plan can redeem monthly from the fund.

#### **5. ACCUMULATED PLAN BENEFITS:**

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

Benefits payable under all circumstances are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment between the valuation date and the expected date of payment.

The more significant assumptions underlying the actuarial computations are as follows:

Mortality – 2013 Static Mortality Table in 2013 (2012 Static Mortality Table in 2012)

Investment Return – 7.8%

Actuarial Cost Method – Projected Unit Credit Cost Method

Actuarial Value of Assets – The actuarial value of assets is determined by using a 5-year moving average method.

Discount Rate – 5.36%

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of July 1, 2013 and 2012. Had the valuations been performed as of June 30, there would be no material differences.

Contributions to the Plan are made by the Sponsor based on the minimum funding requirements in amounts that are actuarially determined to be necessary to provide benefits to the participants under the Plan.

The actuarial present value of accumulated plan benefits as of July 1, 2013 and 2012 is summarized as follows:

|                                                      | <u>2013</u>                 | <u>2012</u>              |
|------------------------------------------------------|-----------------------------|--------------------------|
| Vested benefits:                                     |                             |                          |
| Participants currently receiving payments            | \$ 2,890,011                | 2,636,888                |
| Other participants                                   | <u>50,514,849</u>           | <u>45,502,033</u>        |
|                                                      | 53,404,860                  | 48,138,921               |
| Nonvested benefits                                   | <u>525,008</u>              | <u>835,047</u>           |
| Actuarial present value of accumulated plan benefits | <u><u>\$ 53,929,868</u></u> | <u><u>48,973,968</u></u> |

The changes in the actuarial present value of accumulated plan benefits for the years ended June 30, 2013 and 2012 are summarized as follows:

|                                                                           | <u>2013</u>                 | <u>2012</u>              |
|---------------------------------------------------------------------------|-----------------------------|--------------------------|
| Actuarial present value of accumulated plan benefits at beginning of year | <u>\$ 48,973,968</u>        | <u>45,242,070</u>        |
| Increase during the year attributable to:                                 |                             |                          |
| Benefits accumulated and other changes                                    | 3,753,573                   | 2,759,389                |
| Benefits paid                                                             | (2,544,519)                 | (2,546,529)              |
| Change in actuarial assumptions                                           | 24,250                      | 87,607                   |
| Interest                                                                  | <u>3,722,596</u>            | <u>3,431,431</u>         |
| Net increase                                                              | <u>4,955,900</u>            | <u>3,731,898</u>         |
| Actuarial present value of accumulated plan benefits                      | <u><u>\$ 53,929,868</u></u> | <u><u>48,973,968</u></u> |

In the July 1, 2013 valuation, the discount rate has been changed from 4.85% to 5.36% and the mortality assumption for annuitants and non-annuitants changed from the 2012 static mortality table to the 2013 static mortality table. In the July 1, 2013 valuation, there was no change in the retirement rate in the withdrawal tables. In the July 1, 2012 valuation, the discount rate has been changed from 5.92% to 4.85%, and the retirement rate was changed in withdrawal tables.

**6. RISKS AND UNCERTAINTIES:**

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

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

**7. TAX STATUS:**

The plan obtained its latest determination letter on August 18, 2009, in which the Internal Revenue Service states that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue code (IRC). The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is designed and being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. 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 the Plan is no longer subject to income tax examinations for years ended prior to June 30, 2011.

**8. PLAN TERMINATION:**

Although it has not expressed any intent to do so, the Sponsor has the right to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the net assets of the Plan will be distributed to the participants in order of priority determined in accordance with ERISA and its applicable regulations, and the Plan document.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested, normal-age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

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

## **SUPPLEMENTAL SCHEDULES**

The Children's Medical Center of Dayton, Ohio  
Employees' Pension Plan  
EIN #31-0672132; PLAN #001  
Schedule H, Item 4i - Schedule of Assets (Held at End of Year)  
June 30, 2014

| (a) | (b)                                    | (c)                                                                      | Principal            | (d)          | (e)                  |
|-----|----------------------------------------|--------------------------------------------------------------------------|----------------------|--------------|----------------------|
|     | <u>Issuer</u>                          | <u>Description of Investment</u>                                         | <u>Amount/Shares</u> | <u>Cost</u>  | <u>Current Value</u> |
| *   | Bank of New York Mellon                |                                                                          |                      |              |                      |
|     | Money market fund:                     |                                                                          |                      |              |                      |
|     |                                        | Collective US Government STIF 20                                         | 8,322,267            | \$ 8,322,267 | 8,322,267            |
|     | Equity hedge fund:                     |                                                                          |                      |              |                      |
|     |                                        | HC Total Return Offshore Fund II Ltd                                     | 3,186                | 3,400,000    | 3,891,845            |
|     | Registered investment companies:       |                                                                          |                      |              |                      |
|     |                                        | HC Capital Trust The Fixed Income Opportunity Portfolio                  | 696,654              | 4,884,694    | 5,329,400            |
|     |                                        | HC Capital Trust The Emerging Markets Portfolio                          | 355,508              | 6,553,352    | 7,113,709            |
|     |                                        | HC Capital Trust The Institutional Value Equity Portfolio                | 526,275              | 5,962,627    | 7,783,614            |
|     |                                        | HC Capital Trust The Institutional Small Capitalization Equity Portfolio | 111,744              | 1,270,125    | 1,920,883            |
|     |                                        | HC Capital Trust The Institutional International Equity Portfolio        | 1,709,959            | 16,661,225   | 21,511,284           |
|     |                                        | HC Capital Trust The Institutional Growth Equity Portfolio               | 646,798              | 7,749,096    | 10,730,371           |
|     |                                        | HC Capital Trust The Commodity Related Series Portfolio                  | 501,116              | 5,432,514    | 5,832,994            |
|     |                                        | HC Capital Trust The Real Estate Securities Portfolio                    | 383,906              | 1,059,606    | 1,228,499            |
|     |                                        |                                                                          |                      | 49,573,239   | 61,450,754           |
|     | U.S. government and agency securities: |                                                                          |                      |              |                      |
|     |                                        | US Treasury Bonds                                                        |                      |              |                      |
|     |                                        | 4.500% 02/15/2036 DD 02/15/06                                            | 765,000              | 905,664      | 929,115              |
|     |                                        | US Treasury Bonds                                                        |                      |              |                      |
|     |                                        | 3.750% 11/15/2043 DD 11/15/13                                            | 255,000              | 258,232      | 275,400              |
|     |                                        | US Treasury Bonds                                                        |                      |              |                      |
|     |                                        | 3.375% 05/15/2044 DD 05/15/14                                            | 85,000               | 84,903       | 85,571               |
|     |                                        | US Treasury Notes                                                        |                      |              |                      |
|     |                                        | 2.500% 05/15/2024 DD 05/15/14                                            | 250,000              | 247,827      | 249,648              |
|     |                                        |                                                                          |                      | 1,496,626    | 1,539,734            |
|     | Corporate debt obligations:            |                                                                          |                      |              |                      |
|     |                                        | AT&T Inc.                                                                |                      |              |                      |
|     |                                        | 4.800% 06/15/2044 DD 06/10/14                                            | 45,000               | 44,836       | 45,939               |

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| (a) | (b)                            | (c)                              | (d)                            | (e)                  |
|-----|--------------------------------|----------------------------------|--------------------------------|----------------------|
|     | <u>Issuer</u>                  | <u>Description of Investment</u> | <u>Principal Amount/Shares</u> | <u>Current Value</u> |
|     | Abbey Natl Treasury Serv       | 4.000% 04/27/2016 DD 04/27/11    | 30,000                         | 31,632               |
|     | Aetna Inc.                     | 6.500% 09/15/2018 DD 09/12/08    | 45,000                         | 53,203               |
|     | Alcoa Inc.                     | 6.750% 07/15/2018 DD 07/15/08    | 50,000                         | 57,447               |
|     | Allegheny Technologies Inc.    | 5.995% 01/15/2021 DD 01/07/11    | 25,000                         | 27,603               |
|     | Ally Master Owner Trust 1 A2   | 1.290% 01/15/2019 DD 02/05/14    | 100,000                        | 100,174              |
|     | Altria Group Inc.              | 4.750% 05/05/2021 DD 05/05/11    | 30,000                         | 33,090               |
|     | Altria Group Inc.              | 2.850% 08/09/2022 DD 08/09/12    | 20,000                         | 19,246               |
|     | American Express Credit        | 1.125% 06/05/2017 DD 06/05/2014  | 50,000                         | 49,948               |
|     | American International Group I | 5.850% 01/16/2018 DD 12/12/07    | 30,000                         | 34,247               |
|     | Americredit Automobile RE 2 A3 | .650% 12/08/2017 DD 04/11/13     | 60,000                         | 60,044               |
|     | Americredit Automobile Rec 1 B | 1.680% 07/08/2019 DD 06/12/14    | 20,000                         | 20,065               |
|     | Americredit Automobile Rec 2 B | 1.600% 07/08/2019 DD 03/20/14    | 40,000                         | 39,993               |
|     | Americredit Automobile Rec 4 B | 1.660% 09/10/2018 DD 08/15/2013  | 15,000                         | 15,102               |
|     | Amgen Inc.                     | 2.200% 05/22/2019 DD 05/22/14    | 30,000                         | 29,942               |
|     | Apple Inc.                     | 1.000% 05/03/2018 DD 05/03/13    | 25,000                         | 24,449               |
|     | BP Capital Markets PLC         | 4.500% 10/01/2020 DD 10/01/10    | 30,000                         | 33,194               |
|     | BNP Paribas SA                 | 5.000% 01/15/2021 DD 01/18/11    | 30,000                         | 33,411               |
|     | Bank of America Corp           | Var Rt 03/22/2018 DD 03/22/13    | 40,000                         | 40,515               |
|     | Bank of Montreal               | 1.400% 09/11/2017 DD 09/11/12    | 15,000                         | 15,041               |
|     | Barrick North America Finance  | 4.400% 05/30/2021 DD 06/01/11    | 55,000                         | 57,545               |
|     | Biomed Realty LP               | 3.850% 04/15/2016 DD 03/30/11    | 60,000                         | 62,773               |
|     | Bunge Limited Finance Corp     | 3.200% 06/15/2017 DD 06/15/12    | 15,000                         | 15,640               |

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| (a) | (b)                             | (c)                              | (d)                                | (e)                      |
|-----|---------------------------------|----------------------------------|------------------------------------|--------------------------|
|     | <u>Issuer</u>                   | <u>Description of Investment</u> | <u>Principal<br/>Amount/Shares</u> | <u>Current<br/>Value</u> |
|     | Burlington Northern Santa Fe L  |                                  |                                    |                          |
|     | 4.700% 10/01/2019 DD 09/24/09   |                                  | 60,000                             | 67,839                   |
|     | CF Industries Inc.              |                                  |                                    |                          |
|     | 7.125% 05/01/2020 DD 04/23/10   |                                  | 50,000                             | 61,588                   |
|     | Commercial Mortgage PA CR12 A4  |                                  |                                    |                          |
|     | 4.046% 10/10/2046 DD 11/01/13   |                                  | 25,000                             | 26,583                   |
|     | Commercial Mortgage PA CR15 A2  |                                  |                                    |                          |
|     | 2.928% 02/10/2047 DD 02/01/14   |                                  | 60,000                             | 62,301                   |
|     | Comm Mortgage Trust CR16 ASB    |                                  |                                    |                          |
|     | 3.653% 04/10/2047 DD 04/01/14   |                                  | 50,000                             | 52,453                   |
|     | CNA Financial Corp              |                                  |                                    |                          |
|     | 5.750% 08/15/2021 DD 02/14/11   |                                  | 15,000                             | 17,452                   |
|     | Comm 2012-CCRE2 Mortgag CR2 A4  |                                  |                                    |                          |
|     | 3.147% 08/15/2045 DD 08/01/12   |                                  | 15,000                             | 15,159                   |
|     | Commercial Mortgage PA CR 14 A2 |                                  |                                    |                          |
|     | 3.147% 02/10/2047 DD 01/01/14   |                                  | 25,000                             | 26,171                   |
|     | CSX Corp                        |                                  |                                    |                          |
|     | 7.375% 02/01/2019 DD 01/20/09   |                                  | 40,000                             | 48,963                   |
|     | CVS Caremark Corp               |                                  |                                    |                          |
|     | 5.750% 06/01/2017 DD 05/25/07   |                                  | 15,000                             | 16,895                   |
|     | Capital Auto Receivables 3 A3   |                                  |                                    |                          |
|     | 1.310% 12/20/2017 DD 08/21/13   |                                  | 45,000                             | 45,377                   |
|     | Capital Auto Receivables 1 A3   |                                  |                                    |                          |
|     | .790% 06/20/2017 DD 01/24/13    |                                  | 45,000                             | 45,095                   |
|     | Capital Auto Receivables 1 A2   |                                  |                                    |                          |
|     | 0.960% 04/20/2017 DD 01/22/14   |                                  | 30,000                             | 30,113                   |
|     | Capital Auto Receivables 2 A3   |                                  |                                    |                          |
|     | 1.260% 05/21/2018 DD 04/23/14   |                                  | 30,000                             | 30,046                   |
|     | Capital One Financial Corp      |                                  |                                    |                          |
|     | 2.125% 07/15/2014 DD 07/19/11   |                                  | 25,000                             | 25,017                   |
|     | Carmax Auto Owner Trust 4 A3    |                                  |                                    |                          |
|     | 0.800% 07/16/2018 DD 11/07/13   |                                  | 20,000                             | 19,992                   |
|     | Carmax Auto Owner Trust 1 A3    |                                  |                                    |                          |
|     | 0.790% 10/15/2018 DD 02/12/14   |                                  | 25,000                             | 24,974                   |
|     | Citigroup, Inc.                 |                                  |                                    |                          |
|     | 5.000% 09/15/2014 DD 09/16/04   |                                  | 20,000                             | 20,177                   |
|     | Citibank Credit Card Iss A1 A1  |                                  |                                    |                          |
|     | 2.880% 01/23/2023 DD 01/24/14   |                                  | 100,000                            | 102,164                  |
|     | Commercial Mortgage TR GG11 A4  |                                  |                                    |                          |
|     | 5.736% 12/10/2049 DD 10/01/07   |                                  | 110,000                            | 122,288                  |
|     | Commercial Mortgage Pass C3 A4  |                                  |                                    |                          |
|     | VAR RT 06/15/2039 DD 06/01/07   |                                  | 158,454                            | 172,030                  |
|     | Commercial Mortgage Pass C2 A3  |                                  |                                    |                          |
|     | VAR RT 01/15/2049 DD 05/01/07   |                                  | 255,000                            | 279,141                  |

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|-----|----------------------------------|----------------------------------|--------------------------------|----------------------|
|     | <u>Issuer</u>                    | <u>Description of Investment</u> | <u>Principal Amount/Shares</u> | <u>Current Value</u> |
|     | Commercial Mortgage Pass C5 A4   |                                  |                                |                      |
|     | VAR RT 09/15/2040 DD 11/01/07    |                                  | 170,000                        | 156,613              |
|     | Commercial Mortgage Pass C1 A3   |                                  |                                |                      |
|     | VAR RT 02/15/2041 DD 04/01/08    |                                  | 130,000                        | 117,020              |
|     | DCP Midstream Operating LP       |                                  |                                |                      |
|     | 4.950% 04/01/2022 DD 03/13/12    |                                  | 25,000                         | 26,729               |
|     | John Deere Capital Corp Mtn      |                                  |                                |                      |
|     | 1.950% 03/04/2019 DD 03/04/14    |                                  | 30,000                         | 29,948               |
|     | Delmarva Power & Light Co.       |                                  |                                |                      |
|     | 3.500% 11/15/2023 DD 11/15/13    |                                  | 50,000                         | 51,066               |
|     | Deutsche Bank AG London          |                                  |                                |                      |
|     | 3.700% 05/30/2024 DD 05/30/14    |                                  | 70,000                         | 69,733               |
|     | Domtar Corp                      |                                  |                                |                      |
|     | 4.400% 04/01/2022 DD 03/16/12    |                                  | 60,000                         | 59,869               |
|     | Duke Energy Indiana Inc.         |                                  |                                |                      |
|     | Var RT 07/11/2016 DD 07/11/13    |                                  | 20,000                         | 20,000               |
|     | Eastman Chemical Co.             |                                  |                                |                      |
|     | 4.500% 01/15/2021 DD 12/10/10    |                                  | 15,000                         | 14,972               |
|     | Eastman Chemical Co.             |                                  |                                |                      |
|     | 4.650% 10/15/2044 DD 05/15/14    |                                  | 20,000                         | 19,789               |
|     | Energy Transfer Partners LP      |                                  |                                |                      |
|     | 6.625% 10/15/2036 DD 10/23/06    |                                  | 5,000                          | 4,839                |
|     | Energy Transfer Partners LP      |                                  |                                |                      |
|     | 7.500% 07/01/2038 DD 03/28/08    |                                  | 25,000                         | 25,839               |
|     | Energy Transfer Partners LP      |                                  |                                |                      |
|     | 4.650% 06/01/2021 DD 05/12/11    |                                  | 20,000                         | 21,770               |
|     | Entergy Mississippi Inc.         |                                  |                                |                      |
|     | 6.640% 07/01/2019 DD 06/12/09    |                                  | 30,000                         | 31,513               |
|     | Equifax Inc.                     |                                  |                                |                      |
|     | 4.450% 12/01/2014 DD 11/09/09    |                                  | 10,000                         | 9,979                |
|     | Exelon Generation Co LLC         |                                  |                                |                      |
|     | 4.000% 10/01/2020 DD 09/30/10    |                                  | 30,000                         | 30,033               |
|     | Ford Motor Credit Co LLC         |                                  |                                |                      |
|     | 8.125% 01/15/2020 DD 12/14/09    |                                  | 100,000                        | 124,655              |
|     | GE Capital Credit Card MAS 2 A   |                                  |                                |                      |
|     | 4.470% 03/15/2020 DD 04/07/10    |                                  | 100,000                        | 99,970               |
|     | GE Equipment Transportation 1 A4 |                                  |                                |                      |
|     | 1.230% 01/22/2020 DD 03/21/12    |                                  | 25,000                         | 24,998               |
|     | General Electric Capital Corp    |                                  |                                |                      |
|     | 5.500% 01/08/2020 DD 01/08/10    |                                  | 85,000                         | 97,092               |
|     | Goldman Sachs Group Inc          |                                  |                                |                      |
|     | 5.950% 01/18/2018 DD 01/18/08    |                                  | 25,000                         | 28,577               |
|     | HSBC USA Inc.                    |                                  |                                |                      |
|     | 2.250% 06/23/2019 DD 06/23/14    |                                  | 100,000                        | 99,760               |

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|---------------------------------|----------------------------------|------------------------------------|-------------|--------------------------|
| <u>Issuer</u>                   | <u>Description of Investment</u> | <u>Principal<br/>Amount/Shares</u> | <u>Cost</u> | <u>Current<br/>Value</u> |
| Healthcare Realty Trust Inc.    | 3.750% 04/15/2023 DD 03/26/13    | 5,000                              | 4,959       | 4,884                    |
| Hess Corp                       | 8.125% 02/15/2019 DD 02/03/09    | 10,000                             | 11,747      | 12,580                   |
| Hewlett-Packard Co.             | 4.300% 06/01/2021 DD 05/31/11    | 40,000                             | 40,550      | 42,799                   |
| Honda Auto Receiveables 20 3 A3 | 0.560% 05/15/2016 DD 07/25/12    | 41,879                             | 41,879      | 41,923                   |
| Hyundai Auto Receivables B A4   | 1.650% 02/15/2017 DD 05/18/11    | 37,107                             | 37,100      | 37,254                   |
| International Lease Finance Co. | Var Rt 06/15/2016 DD 05/24/13    | 65,000                             | 65,000      | 65,406                   |
| International Paper Co.         | 4.800% 06/15/2044 DD 06/10/14    | 45,000                             | 44,766      | 45,355                   |
| JPMorgan Chase & Co.            | 6.125% 06/27/2017 DD 06/27/07    | 70,000                             | 74,182      | 78,828                   |
| Jabil Circuit Inc.              | 8.250% 03/15/2018 DD 01/16/08    | 5,000                              | 5,875       | 5,956                    |
| Jabil Circuit Inc.              | 5.625% 12/15/2020 DD 11/02/10    | 20,000                             | 21,500      | 21,750                   |
| Jersey Central Power & Light C  | 7.350% 02/01/2019 DD 01/27/09    | 30,000                             | 34,220      | 36,245                   |
| Kla-Tencor Corp                 | 6.900% 05/01/2018 DD 05/02/08    | 50,000                             | 55,709      | 58,828                   |
| Kinder Morgan Energy Partners   | 6.850% 02/15/2020 DD 05/14/09    | 35,000                             | 41,780      | 42,000                   |
| Laboratory Corp of America Hol  | 2.500% 11/01/2018 DD 11/01/13    | 5,000                              | 4,997       | 5,095                    |
| Legg Mason Inc.                 | 2.700% 07/15/2019 DD 06/26/14    | 30,000                             | 29,934      | 30,211                   |
| Life Technologies Corp          | 4.400% 03/01/2015 DD 02/19/10    | 25,000                             | 24,917      | 25,624                   |
| Life Technologies Corp          | 6.000% 03/01/2020 DD 02/19/10    | 40,000                             | 45,091      | 46,752                   |
| Lincoln National Corp           | 4.300% 06/15/2015 DD 06/18/10    | 10,000                             | 9,987       | 10,334                   |
| Magna International Inc.        | 3.625% 06/15/2024 DD 06/16/14    | 45,000                             | 44,944      | 45,364                   |
| McKesson Corp                   | 5.700% 03/01/2017 DD 03/05/07    | 5,000                              | 5,844       | 5,596                    |
| McKesson Corp                   | 7.500% 02/15/2019 DD 02/12/09    | 5,000                              | 6,166       | 6,143                    |
| McKesson Corp                   | 0.0950% 12/04/2015 DD 12/04/12   | 15,000                             | 14,985      | 15,061                   |

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|     | <u>Issuer</u>                    | <u>Description of Investment</u> | <u>Principal Amount/Shares</u> | <u>Current Value</u> |
|     | Marsh & McLennan Cos Inc.        | 9.250% 04/15/2019 DD 03/23/09    | 15,000                         | 19,579               |
|     | Merrill Lynch & Co Inc.          | 6.400% 08/28/2017 DD 08/28/07    | 40,000                         | 45,691               |
|     | Merrill Lynch & Co Inc.          | 6.875% 04/25/2018 DD 04/25/08    | 10,000                         | 11,781               |
|     | Methanex Corp                    | 3.250% 12/15/2019 DD 12/17/12    | 15,000                         | 15,358               |
|     | Morgan Stanley Bank of C14 A3    | 3.669% 02/15/2047 DD 02/01/14    | 65,000                         | 68,299               |
|     | Morgan Stanley                   | 1.750% 02/25/2016 DD 02/25/13    | 100,000                        | 101,420              |
|     | Nabors Industries Inc.           | 5.000% 09/15/2020 DD 09/14/10    | 35,000                         | 39,271               |
|     | National Rural Utilities Coope   | Var Rt 04/30/2043 DD 04/25/13    | 45,000                         | 44,285               |
|     | Netapp Inc.                      | 3.375% 06/15/2021 DD 06/05/14    | 50,000                         | 50,083               |
|     | Newell Rubbermaid Inc.           | 4.700% 08/15/2020 DD 08/10/10    | 25,000                         | 27,091               |
|     | News America, Inc.               | 7.430% 10/01/2026 DD 10/01/96    | 30,000                         | 38,216               |
|     | Nisource Finance Corp            | 6.125% 03/01/2022 DD 12/04/09    | 25,000                         | 29,549               |
|     | Nissan Master Owner Trust A A    | Var Rt 05/15/2017 DD 05/23/12    | 65,000                         | 65,161               |
|     | North Carolina State Educ 2 A2   | Var Rt 07/25/2025 DD 06/02/11    | 105,000                        | 105,750              |
|     | Oneok Parterns LP                | 2.000% 10/01/2017 DD 09/13/12    | 30,000                         | 30,409               |
|     | Oracle Corp                      | 2.800% 07/08/2021 DD 07/08/14    | 70,000                         | 69,899               |
|     | PPL Electric Utilities           | 4.125% 06/15/2044 DD 06/05/14    | 50,000                         | 49,533               |
|     | Panhandle-Plains Higher E 1 A2   | Var Rt 07/01/2024 DD 05/24/11    | 98,441                         | 98,557               |
|     | Petrobras Global Finance BV      | 5.625% 05/20/2043 DD 05/20/13    | 20,000                         | 18,100               |
|     | Petrobras Global Finance         | 4.875% 03/17/2020 DD 03/17/14    | 45,000                         | 46,219               |
|     | Philip Morris International Inc. | 4.500% 03/26/2020 DD 03/26/10    | 10,000                         | 11,155               |
|     | Pride International Inc.         | 8.500% 06/15/2019 DD 06/02/09    | 5,000                          | 6,370                |

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|     | Prudential Financial Inc.       |                                  |                                |                      |
|     | 4.750%                          | 09/17/2015 DD 09/15/09           | 45,000                         | 48,087               |
|     | 47,228                          |                                  |                                |                      |
|     | Prudential Financial Inc.       |                                  |                                |                      |
|     | 4.600%                          | 05/15/2044 DD 05/15/14           | 45,000                         | 44,920               |
|     | 45,365                          |                                  |                                |                      |
|     | Quest Diagnostics Inc.          |                                  |                                |                      |
|     | 4.750%                          | 01/30/2020 DD 11/17/09           | 30,000                         | 30,511               |
|     | 32,454                          |                                  |                                |                      |
|     | Quest Diagnostics Inc.          |                                  |                                |                      |
|     | 4.700%                          | 04/01/2021 DD 03/24/11           | 10,000                         | 10,499               |
|     | 10,786                          |                                  |                                |                      |
|     | Questar Corp                    |                                  |                                |                      |
|     | 2.750%                          | 02/01/2016 DD 12/14/10           | 35,000                         | 34,941               |
|     | 35,972                          |                                  |                                |                      |
|     | Reliance Steel & Aluminum Co.   |                                  |                                |                      |
|     | 4.500%                          | 04/15/2023 DD 04/12/13           | 5,000                          | 4,979                |
|     | 5,101                           |                                  |                                |                      |
|     | Rio Tinto Finance USA PLC       |                                  |                                |                      |
|     | 3.500%                          | 03/22/2022 DD 03/22/12           | 25,000                         | 24,669               |
|     | 25,653                          |                                  |                                |                      |
|     | Rio Tinto Finance USA PLC       |                                  |                                |                      |
|     | 3.500%                          | 11/02/2020 DD 11/02/10           | 25,000                         | 26,275               |
|     | 26,157                          |                                  |                                |                      |
|     | Rockwell Collins Inc.           |                                  |                                |                      |
|     | Var Rt                          | 12/15/2016 DD 12/16/13           | 20,000                         | 20,000               |
|     | 20,049                          |                                  |                                |                      |
|     | Royal Bank of Canada            |                                  |                                |                      |
|     | 1.250%                          | 06/16/2017 DD 06/16/14           | 70,000                         | 69,973               |
|     | 70,108                          |                                  |                                |                      |
|     | Smart Trust/Australia 1US A4A   |                                  |                                |                      |
|     | 1.050%                          | 10/14/2018 DD 01/23/13           | 35,000                         | 34,987               |
|     | 34,896                          |                                  |                                |                      |
|     | Smart Trust/Australia 2US A4A   |                                  |                                |                      |
|     | 1.180%                          | 02/14/2019 DD 05/22/13           | 40,000                         | 39,999               |
|     | 39,904                          |                                  |                                |                      |
|     | St. Jude Medical Inc.           |                                  |                                |                      |
|     | 2.500%                          | 01/15/2016 DD 12/06/10           | 10,000                         | 9,991                |
|     | 10,266                          |                                  |                                |                      |
|     | Santander Holdings USA Inc/PA   |                                  |                                |                      |
|     | 4.625%                          | 04/19/2016 DD 04/19/11           | 15,000                         | 14,934               |
|     | 15,948                          |                                  |                                |                      |
|     | Santander Drive Auto Recei 2 A3 |                                  |                                |                      |
|     | 0.700%                          | 09/15/2017 DD 03/13/13           | 65,000                         | 64,989               |
|     | 65,083                          |                                  |                                |                      |
|     | Santander Drive Auto Recei 3 B  |                                  |                                |                      |
|     | 1.190%                          | 05/15/2018 DD 05/15/13           | 25,000                         | 24,996               |
|     | 25,082                          |                                  |                                |                      |
|     | Santander Drive Auto Recei 4 B  |                                  |                                |                      |
|     | 2.160%                          | 02/15/2019 DD 04/23/14           | 55,000                         | 54,994               |
|     | 56,328                          |                                  |                                |                      |
|     | Santander Drive Auto Recei 2 B  |                                  |                                |                      |
|     | 1.620%                          | 02/15/2019 DD 04/23/14           | 65,000                         | 64,990               |
|     | 65,381                          |                                  |                                |                      |
|     | Santander Drive Auto Rec 3 B    |                                  |                                |                      |
|     | 1.450%                          | 05/15/2019 DD 06/18/14           | 40,000                         | 39,992               |
|     | 40,018                          |                                  |                                |                      |
|     | Smart Trust/Australia 4US A3A   |                                  |                                |                      |
|     | 0.970%                          | 03/14/2017 DD 10/11/12           | 30,000                         | 29,998               |
|     | 30,090                          |                                  |                                |                      |
|     | Snap-On Inc.                    |                                  |                                |                      |
|     | 4.250%                          | 01/15/2018 DD 12/14/10           | 10,000                         | 9,972                |
|     | 10,747                          |                                  |                                |                      |
|     | South Carolina St Student Loan  |                                  |                                |                      |
|     | Var Rt                          | 07/25/2025 DD 11/30/10           | 142,928                        | 142,096              |
|     | 144,574                         |                                  |                                |                      |

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| (a) | (b)                             | (c)                              | (d)                                | (e)                      |
|-----|---------------------------------|----------------------------------|------------------------------------|--------------------------|
|     | <u>Issuer</u>                   | <u>Description of Investment</u> | <u>Principal<br/>Amount/Shares</u> | <u>Current<br/>Value</u> |
|     | Statoil ASA                     |                                  |                                    |                          |
|     | 5.250% 04/15/2019 DD 04/23/09   |                                  | 15,000                             | 17,222                   |
|     | Suntrust Banks Inc.             |                                  |                                    |                          |
|     | 3.600% 04/15/2016 DD 03/24/11   |                                  | 45,000                             | 47,177                   |
|     | TJX Cos Inc.                    |                                  |                                    |                          |
|     | 2.750% 06/15/2021 DD 06/05/14   |                                  | 50,000                             | 50,019                   |
|     | Teck Resources Ltd              |                                  |                                    |                          |
|     | 4.500% 01/15/2021 DD 09/22/10   |                                  | 25,000                             | 26,320                   |
|     | Telefonica Emisiones Sau        |                                  |                                    |                          |
|     | 5.134% 04/27/2020 DD 04/26/10   |                                  | 60,000                             | 66,993                   |
|     | Time Warner Inc.                |                                  |                                    |                          |
|     | 4.650% 06/01/2044 DD 05/28/14   |                                  | 45,000                             | 44,144                   |
|     | Toronto-Dominion Bank           |                                  |                                    |                          |
|     | 2.125% 07/02/2019 DD 07/02/14   |                                  | 70,000                             | 69,967                   |
|     | Total Capital SA                |                                  |                                    |                          |
|     | 4.450% 06/24/2020 DD 06/24/10   |                                  | 55,000                             | 61,359                   |
|     | Total Capital Intl SA           |                                  |                                    |                          |
|     | 2.750% 06/19/2021 DD 06/23/14   |                                  | 75,000                             | 75,164                   |
|     | Transalta Corp                  |                                  |                                    |                          |
|     | 6.500% 03/15/2040 DD 03/12/10   |                                  | 25,000                             | 26,187                   |
|     | Transocean Inc.                 |                                  |                                    |                          |
|     | 6.500% 11/15/2020 DD 09/21/10   |                                  | 60,000                             | 69,393                   |
|     | Mexico Government International |                                  |                                    |                          |
|     | 5.625% 01/15/2017 DD 03/10/06   |                                  | 30,000                             | 33,300                   |
|     | Valero Energy Corp              |                                  |                                    |                          |
|     | 9.375% 03/15/2019 DD 03/17/09   |                                  | 25,000                             | 32,814                   |
|     | Verizon Communications Inc.     |                                  |                                    |                          |
|     | 5.150% 09/15/2023 DD 09/18/13   |                                  | 40,000                             | 44,763                   |
|     | CBS Corp                        |                                  |                                    |                          |
|     | 7.875% 07/30/2030 DD 08/01/00   |                                  | 35,000                             | 47,032                   |
|     | Vodafone Group PLC              |                                  |                                    |                          |
|     | 2.950% 02/19/2023 DD 02/19/13   |                                  | 30,000                             | 29,006                   |
|     | Wachovia Corp                   |                                  |                                    |                          |
|     | Var Rt 06/15/2017 DD 06/08/07   |                                  | 45,000                             | 44,938                   |
|     | Waste Management Inc.           |                                  |                                    |                          |
|     | 6.375% 03/11/2015 DD 02/26/09   |                                  | 20,000                             | 20,802                   |
|     | Wells Fargo & Co.               |                                  |                                    |                          |
|     | 3.500% 03/08/2022 DD 03/08/12   |                                  | 40,000                             | 41,345                   |
|     | Wells Fargo Commercial LC5 A3   |                                  |                                    |                          |
|     | 2.918% 10/15/2045 DD 09/01/12   |                                  | 90,000                             | 89,191                   |
|     | Wells Fargo Commercial LC12 A4  |                                  |                                    |                          |
|     | Var Rt 07/15/2046 DD 07/01/13   |                                  | 60,000                             | 64,644                   |
|     | Western Union Co                |                                  |                                    |                          |
|     | 3.650% 08/22/2018 DD 08/22/11   |                                  | 30,000                             | 31,407                   |

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June 30, 2014

| (a)                         | (b)                            | (c)                            | (d)                     | (e)           |
|-----------------------------|--------------------------------|--------------------------------|-------------------------|---------------|
|                             | Issuer                         | Description of Investment      | Principal Amount/Shares | Current Value |
|                             | Western Union Co               | 2.375% 12/10/2015 DD 12/10/12  | 5,000                   | 5,100         |
|                             | Western Union Co               | 3.350% 05/22/2031 DD 02/06/01  | 15,000                  | 15,298        |
|                             | Westvaco Corp                  | 7.950% 02/15/2031 DD 02/06/01  | 40,000                  | 51,534        |
|                             | Whirlpool Corp                 | 4.850% 06/15/2021 DD 06/07/11  | 60,000                  | 66,190        |
|                             | Williams Partners LP           | 5.250% 03/15/2020 DD 02/09/10  | 50,000                  | 56,400        |
|                             | World Financial Network CR A A | 3.140% 01/17/2023 DD 04/12/12  | 90,000                  | 93,486        |
|                             | World Omni Automobile Lea A A3 | 0.930% 11/16/2015 DD 06/13/12  | 8,882                   | 8,892         |
|                             | Yum! Brands Inc.               | 4.250% 09/15/2015 DD 08/25/09  | 15,000                  | 15,649        |
|                             |                                |                                | 7,004,985               | 7,344,339     |
| Mortgage-backed securities: |                                |                                |                         |               |
|                             | FHLMC Pool #E8-5741            | 6.000 % 10/01/2016 DD 10/01/01 | 8,360                   | 8,643         |
|                             | FHLMC Pool #G0-1843            | 6.000 % 06/01/2035             | 8,175                   | 9,292         |
|                             | FHLMC Pool #GO-1740            | 5.500% 12/01/2034 DD 11/01/04  | 12,367                  | 13,901        |
|                             | FHLMC Pool #C0-0410            | 8.00% 07/01/2025 DD 07/01/95   | 351                     | 412           |
|                             | FHLMC Pool #B1-1058            | 4.500% 11/01/2018 DD 11/01/03  | 12,125                  | 12,931        |
|                             | FHLMC Pool #A2-4042            | 6.000% 06/01/2034 DD 06/01/04  | 3,765                   | 4,231         |
|                             | FHLMC Pool #Q0-9689            | 3.500% 07/01/2042 DD 07/01/12  | 77,704                  | 80,019        |
|                             | FHLMC Pool #U9-2432            | 4.000% 02/01/2044              | 24,844                  | 26,315        |
|                             | FHLMC Pool #Q1-1095            | 3.500% 09/01/2042 DD 09/01/12  | 57,288                  | 58,962        |
|                             | FHLMC Pool #Q2-1177            | 3.500% 08/01/2043 DD 08/01/13  | 83,418                  | 85,905        |
|                             | FHLMC Pool #Q2-1466            | 3.500% 09/01/2043 DD 09/01/13  | 39,408                  | 40,582        |
|                             | FHLMC Pool #C8-0454            | 8.000% 12/01/2026 DD 12/01/96  | 1,044                   | 1,243         |

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| (a) | (b)                           | (c)                              | (d)                                | (e)                      |
|-----|-------------------------------|----------------------------------|------------------------------------|--------------------------|
|     | <u>Issuer</u>                 | <u>Description of Investment</u> | <u>Principal<br/>Amount/Shares</u> | <u>Current<br/>Value</u> |
|     | FHLMC Pool #97-2164           |                                  |                                    |                          |
|     | VAR RT 01/01/2035 DD 03/01/05 |                                  | 43,509                             | 46,186                   |
|     | FNMA Pool #0190308            |                                  |                                    |                          |
|     | 7.500% 09/01/2030 DD 08/01/00 |                                  | 568                                | 684                      |
|     | FHLMC Multiclass Mtg K013 A2  |                                  |                                    |                          |
|     | VAR RT 01/25/2021 DD 05/01/11 |                                  | 155,000                            | 169,928                  |
|     | FHLMC Multiclass MTG KA1V A2  |                                  |                                    |                          |
|     | 3.989% 06/25/2021 DD 06/01/11 |                                  | 95,000                             | 103,932                  |
|     | FHLMC Multiclass MTG K703 A2  |                                  |                                    |                          |
|     | 2.699% 05/25/2018 DD 09/01/11 |                                  | 5,000                              | 5,211                    |
|     | FHLMC Multiclass MTG K710 A2  |                                  |                                    |                          |
|     | 1.883% 05/25/2019 DD 07/01/12 |                                  | 235,000                            | 235,221                  |
|     | FHLMC Multiclass MTG KF01 A   |                                  |                                    |                          |
|     | VAR RT 04/25/2019 DD 10/25/12 |                                  | 45,051                             | 45,007                   |
|     | FHLMC Multiclass MTG KF012 A2 |                                  |                                    |                          |
|     | VAR RT 12/25/2020 DD 04/01/11 |                                  | 220,000                            | 244,347                  |
|     | FHLMC Multiclass Mtg KS01 A2  |                                  |                                    |                          |
|     | 2.522% 01/25/2023 DD 05/01/13 |                                  | 15,000                             | 14,826                   |
|     | FHLMC Multiclass Mtg K029 A2  |                                  |                                    |                          |
|     | Var Rt 02/25/2023 DD 07/01/13 |                                  | 85,000                             | 88,686                   |
|     | FNMA Pool #0250799            |                                  |                                    |                          |
|     | 7.500% 01/01/2027 DD 12/01/96 |                                  | 645                                | 729                      |
|     | FNMA Pool #0255364            |                                  |                                    |                          |
|     | 6.000% 09/01/2034 DD 08/01/04 |                                  | 4,902                              | 5,560                    |
|     | FNMA Pool #0256440            |                                  |                                    |                          |
|     | 6.000% 10/01/2021 DD 09/01/06 |                                  | 5,221                              | 5,729                    |
|     | FNMA Pool #0AL0139            |                                  |                                    |                          |
|     | VAR RT 02/01/2039 DD 03/01/11 |                                  | 32,566                             | 34,857                   |
|     | FNMA Pool #0AQ9715            |                                  |                                    |                          |
|     | 3.000% 01/01/2043 DD 01/01/13 |                                  | 51,337                             | 50,487                   |
|     | FNMA Pool #0AO8169            |                                  |                                    |                          |
|     | 3.500% 09/01/2042 DD 09/01/12 |                                  | 9,225                              | 9,431                    |
|     | FNMA Pool #0AR9225            |                                  |                                    |                          |
|     | 3.000% 03/01/2043 DD 03/01/13 |                                  | 124,686                            | 122,620                  |
|     | FNMA Pool #0535631            |                                  |                                    |                          |
|     | 7.000% 12/01/2015 DD 11/01/00 |                                  | 155                                | 159                      |
|     | FNMA Pool #0535996            |                                  |                                    |                          |
|     | 7.500% 06/01/2031 DD 05/01/01 |                                  | 1,202                              | 1,436                    |
|     | FNMA Pool #0545278            |                                  |                                    |                          |
|     | 7.500% 11/01/2031 DD 10/01/01 |                                  | 2,138                              | 2,528                    |
|     | FNMA Pool #0545290            |                                  |                                    |                          |
|     | 7.500% 10/01/2016 DD 10/01/01 |                                  | 1,316                              | 1,355                    |
|     | FNMA Pool #0555800            |                                  |                                    |                          |
|     | 5.500% 10/01/2033 DD 09/01/03 |                                  | 7,618                              | 8,565                    |

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June 30, 2014

| (a) | (b)                           | (c)                              | (d)                            | (e)                  |
|-----|-------------------------------|----------------------------------|--------------------------------|----------------------|
|     | <u>Issuer</u>                 | <u>Description of Investment</u> | <u>Principal Amount/Shares</u> | <u>Current Value</u> |
|     | FNMA Pool #0572794            |                                  |                                |                      |
|     | 7.000%                        | 03101/2016 DD 03/01/01           | 443                            | 457                  |
|     | FNMA Pool #0607067            |                                  |                                |                      |
|     | 6.000%                        | 11/01/2016 DD 10/01/01           | 2,589                          | 2,673                |
|     | FHLMC Multiclass CTFS 2874 BC |                                  |                                |                      |
|     | 5.000%                        | 10/15/2019 DD 10/01/04           | 87,995                         | 94,204               |
|     | FHLMC Multiclass MTG 3620 AT  |                                  |                                |                      |
|     | 4.874%                        | 12/15/2036 DD 01/01/10           | 66,803                         | 70,168               |
|     | FNMA Pool #0725690            |                                  |                                |                      |
|     | 6.0000/0                      | 08/01/2034 DD 07/01/04           | 22,351                         | 25,330               |
|     | FNMA Pool #0725773            |                                  |                                |                      |
|     | 5.500%                        | 09/01/2034 DD 08/01/04           | 12,739                         | 14,322               |
|     | FNMA Pool #0745919            |                                  |                                |                      |
|     | VAR RT                        | 09/01/2036 DD 09/01/06           | 19,636                         | 21,004               |
|     | FNMA Pool #0765414            |                                  |                                |                      |
|     | 6.500%                        | 08/01/2034 DD 08/01/04           | 19,245                         | 21,753               |
|     | FNMA Pool #0766954            |                                  |                                |                      |
|     | 5.500%                        | 01/01/2034 DD 01/01/04           | 32,379                         | 36,356               |
|     | FNMA Pool #0781838            |                                  |                                |                      |
|     | 5.500%                        | 10/01/2034 DD 09/01/04           | 32,857                         | 37,123               |
|     | FNMA Pool #0816268            |                                  |                                |                      |
|     | 5.500%                        | 03/01/2035 DD 03/01/05           | 5,827                          | 6,552                |
|     | FNMA Pool #0844402            |                                  |                                |                      |
|     | 5.500%                        | 12/01/2035 DD 11/01/05           | 17,556                         | 19,725               |
|     | FNMA Pool #0922881            |                                  |                                |                      |
|     | VAR RT                        | 02/01/2037 DD 03/01/07           | 13,985                         | 14,985               |
|     | FNMA Pool #0995570            |                                  |                                |                      |
|     | 5.500%                        | 01/01/2039 DD 02/01/09           | 13,492                         | 15,133               |
|     | FNMA Pool #0AB5519            |                                  |                                |                      |
|     | 3.500%                        | 07/01/2042 DD 06/01/12           | 144,387                        | 147,606              |
|     | FNMA Pool #0AB5688            |                                  |                                |                      |
|     | 3.500%                        | 07/01/2037 DD 06/01/12           | 46,365                         | 47,398               |
|     | FNMA Pool #0AB2682            |                                  |                                |                      |
|     | 3.500%                        | 09/01/2042 DD 08/01/12           | 207,433                        | 212,057              |
|     | FNMA Pool #0AB9096            |                                  |                                |                      |
|     | 4.000%                        | 04/01/2043 DD 03/01/13           | 71,452                         | 75,526               |
|     | FMNA Pool #0MA1404            |                                  |                                |                      |
|     | 3.500%                        | 04/01/2043 DD 03/01/13           | 76,504                         | 78,210               |
|     | GNMA I I Pool #0766520        |                                  |                                |                      |
|     | 4.514%                        | 05/20/2062 DD 06/01/12           | 53,960                         | 59,184               |
|     | GNMA I I Pool #0766526        |                                  |                                |                      |
|     | 4.520%                        | 05/20/2062 DD 06/01/12           | 51,072                         | 55,872               |
|     | GNMA I I Pool #0766529        |                                  |                                |                      |
|     | 4.604%                        | 05/01/2062 DD 07/01/12           | 69,624                         | 76,592               |

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| (a) | (b)                            | (c)                              | (d)                            | (e)                  |
|-----|--------------------------------|----------------------------------|--------------------------------|----------------------|
|     | <u>Issuer</u>                  | <u>Description of Investment</u> | <u>Principal Amount/Shares</u> | <u>Current Value</u> |
|     | GNMA I I Pool #0777434         | 4.496% 10/20/2062 DD 11/01/12    | 55,593                         | 61,197               |
|     | GNMA I I Pool #0777440         | 4.466% 12/20/2062 DD 01/01/13    | 87,866                         | 96,868               |
|     | GNMA I I Pool #0AA1678         | 4.689% 03/20/2062 DD 04/01/12    | 33,496                         | 36,838               |
|     | GNMA I I Pool #0AA1681         | 4.547% 09/20/2062 DD 10/01/12    | 75,110                         | 82,695               |
|     | GNMA I I Pool #0AA1696         | 4.606% 03/20/2063 DD 04/01/13    | 60,269                         | 66,744               |
|     | GNMA I I Pool #0AA1705         | 4.455% 03/20/2063 DD 04/01/13    | 29,756                         | 32,872               |
|     | GNMA I I Pool #0AC9901         | 4.491% 03/20/2063 DD 03/01/13    | 65,589                         | 72,401               |
|     | GNMA Pool #0421379             | 6.500% 11/15/2033 DD 11/01/03    | 966                            | 1,097                |
|     | GNMA Pool #0557521             | 6.500% 07/15/2031 DD 07/01/01    | 1,224                          | 1,416                |
|     | GNMA Pool #0297473             | 9.500% 10/15/2020 DD 10/01/90    | 722                            | 726                  |
|     | GNMA Pool #0780010             | 9.500% 03/15/2023 DD 11/01/94    | 717                            | 822                  |
|     | GNMA GTD Remic P/T 13-H22 FT   | Var Rt 04/20/2063 DD 09/20/13    | 95,567                         | 95,711               |
|     | Commit to pur FNMA SF Mtg      | 5.000% 07/01/2044 DD 07/01/14    | 70,000                         | 77,733               |
|     | GS Mortgage Securities GC13 A5 | Var Rt 07/10/2046 DD 07/01/13    | 60,000                         | 64,477               |
|     | GS Mortgage Securities GG10 A4 | Var Rt 08/10/2045 DD 07/01/07    | 81,725                         | 90,499               |
|     | GS Mortgage Securities GC16 A4 | 4.271% 11/10/2046 DD 11/01/13    | 60,000                         | 64,826               |
|     | GS Mtg Secs TR 2014-GC20 A-3   | 3.680% 04/10/2047 DD 04/01/14    | 50,000                         | 52,153               |
|     | JP Morgan Chase Commer LDPX A3 | 5.420% 01/15/2049 DD 03/01/07    | 37,922                         | 41,417               |
|     | JP Morgan Chase Commer LD11 A4 | Var Rt 06/15/2049 DD 07/01/07    | 80,000                         | 87,974               |
|     | JPMBB Commercial Mortga C1ASB  | 3.584% 04/15/2047 DD 05/01/14    | 30,000                         | 31,377               |
|     | ML-CFC Commercial Mortgag 6 A4 | Var Rt 3/12/2051 DD 04/01/07     | 100,000                        | 109,836              |
|     | ML-CFC Commercial Mortgag 5 A4 | 5.378% 08/12/2048 DD 03/01/07    | 49,192                         | 53,072               |

The Children's Medical Center of Dayton, Ohio  
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| (a) (b)                         | (c)                              |                                    | (d)           | (e)                      |
|---------------------------------|----------------------------------|------------------------------------|---------------|--------------------------|
| <u>Issuer</u>                   | <u>Description of Investment</u> | <u>Principal<br/>Amount/Shares</u> | <u>Cost</u>   | <u>Current<br/>Value</u> |
| Morgan Stanley Capital IQ14 A4  |                                  |                                    |               |                          |
| Var Rt 04/15/2049 DD 05/01/07   |                                  | 140,000                            | 133,272       | 154,377                  |
| Morgan Stanley Capital HQ13 A3  |                                  |                                    |               |                          |
| 5.569% 12/15/2044 DD 12/01/07   |                                  | 100,000                            | 111,453       | 108,899                  |
| NCUA Guaranteed Notes TR R1 1A  |                                  |                                    |               |                          |
| Var Rt 10/07/2020 DD 10/27/10   |                                  | 46,123                             | 46,133        | 46,371                   |
| NCUA Guaranteed Notes TR R3 1A  |                                  |                                    |               |                          |
| Var Rt 12/08/2020 DD 12/09/10   |                                  | 252,769                            | 252,770       | 254,344                  |
| NCUA Guaranteed Notes TR C1 A2  |                                  |                                    |               |                          |
| 2.900% 10/29/2020 DD 11/10/10   |                                  | 40,000                             | 39,898        | 41,513                   |
| NCUA Guaranteed Notes Tru A1 A  |                                  |                                    |               |                          |
| Var Rt 12/07/2020 DD 12/17/10   |                                  | 12,994                             | 13,013        | 13,007                   |
| WF-RBS Comm Mtg TR 1C20 ASB     |                                  |                                    |               |                          |
| 3.638% 05/15/2047 DD 05/01/14   |                                  | 85,000                             | 87,546        | 88,690                   |
| WF-RBS Commercial Mtg C19 A3    |                                  |                                    |               |                          |
| 3.660% 03/15/2047 DD 03/01/14   |                                  | 40,000                             | 41,199        | 41,687                   |
| WF-RBS Commercial Mort LC 14 A5 |                                  |                                    |               |                          |
| 4.045% 03/15/2047 DD 02/01/14   |                                  | 55,000                             | 56,646        | 57,931                   |
|                                 |                                  |                                    | 4,601,530     | 4,701,720                |
|                                 |                                  |                                    | \$ 74,398,647 | 87,250,659               |

The Children's Medical Center of Dayton, Ohio  
Employees' Pension Plan  
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Schedule H, Part IV, Item 4j - Schedule of Reportable Transactions  
Year Ended June 30, 2014

| ( a )                                                                             | ( b )                                                     | ( c )             | ( d )            | ( g )               | ( h )                                                     | ( i )                 |
|-----------------------------------------------------------------------------------|-----------------------------------------------------------|-------------------|------------------|---------------------|-----------------------------------------------------------|-----------------------|
| Identity<br>of Party                                                              | Description of Asset                                      | Purchase<br>Price | Selling<br>Price | Cost<br>of<br>Asset | Current<br>Value of<br>Asset at<br>Date of<br>Transaction | Net<br>Gain<br>(Loss) |
| <u>Category (i)—Single Transactions in Excess of 5 Percent of Net Assets</u>      |                                                           |                   |                  |                     |                                                           |                       |
| * The Bank of New York Mellon                                                     | Collective USGovernment STIF 20                           |                   |                  |                     |                                                           |                       |
|                                                                                   | Purchase                                                  | \$ 4,750,000      | -                | 4,750,000           | 4,750,000                                                 | -                     |
| <u>Category (iii)—Series of Transactions in Excess of 5 Percent of Net Assets</u> |                                                           |                   |                  |                     |                                                           |                       |
| * The Bank of New York Mellon                                                     | Collective U.S. Government STIF 20                        |                   |                  |                     |                                                           |                       |
|                                                                                   | Purchases                                                 | 18,476,805        | -                | 18,476,805          | 18,476,805                                                | -                     |
|                                                                                   | Sales                                                     | -                 | 10,154,538       | 10,154,538          | 10,154,538                                                | -                     |
|                                                                                   | HC Capital Trust The Institutional Value Equity Portfolio |                   |                  |                     |                                                           |                       |
|                                                                                   | Purchases                                                 | 1,544,694         | -                | 1,544,694           | 1,544,694                                                 | -                     |
|                                                                                   | Sales                                                     | -                 | 2,800,000        | 2,173,472           | 2,800,000                                                 | 626,528               |
|                                                                                   | HC Capital Trust The Fixed Income Opportunity Portfolio   |                   |                  |                     |                                                           |                       |
|                                                                                   | Purchases                                                 | 2,726,221         | -                | 2,726,221           | 2,726,221                                                 | -                     |
|                                                                                   | Sales                                                     | -                 | 2,800,000        | 2,536,286           | 2,800,000                                                 | 263,714               |
|                                                                                   | Collective U.S. Government STIF 4                         |                   |                  |                     |                                                           |                       |
|                                                                                   | Purchases                                                 | 1,763,650         | -                | 1,763,650           | 1,763,650                                                 | -                     |
|                                                                                   | Sales                                                     | -                 | 9,328,740        | 9,328,740           | 9,328,740                                                 | -                     |

\*Party-in-interest

There were no reportable category (ii) or (iv) transactions for the year ended June 30, 2014.

Note: "Reportable Transactions" are defined in Section 2520.103-6 of the Department of Labor's Regulations.

Schedule SB Attachment (Form 5500)—2013 Plan Year  
Children's Medical Center of Dayton, Ohio Employees' Pension Plan  
EIN: 31-0672132 PN: 001

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

**Schedule SB, Line 26—Schedule of Active Participant Data  
As of July 1, 2013**

**Children's Medical Center  
Children's Medical Center of Dayton, Ohio Employees' pension Plan  
Active Employees**

**EIN: 31-0672132 PN: 001**

Number of Participants and Average Compensation

| Attained Age | Years of Credited Service |                |                |                |                |                |                |       |       |     |
|--------------|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------|-------|-----|
|              | <1                        | 1-4            | 5-9            | 10-14          | 15-19          | 20-24          | 25-29          | 30-34 | 35-39 | 40+ |
| <25          | 5                         | 19             | 2              |                |                |                |                |       |       |     |
| 25-29        | 6                         | 98<br>\$43,808 | 52<br>\$46,099 |                |                |                |                |       |       |     |
| 30-34        | 7                         | 50<br>\$46,075 | 71<br>\$50,534 | 14             |                |                |                |       |       |     |
| 35-39        | 9                         | 35<br>\$53,225 | 65<br>\$52,280 | 50<br>\$56,664 | 6              |                |                |       |       |     |
| 40-44        | 10                        | 40<br>\$42,075 | 72<br>\$57,162 | 49<br>\$63,197 | 21<br>\$62,957 | 5              |                |       |       |     |
| 45-49        | 8                         | 37<br>\$56,413 | 52<br>\$58,067 | 36<br>\$70,558 | 27<br>\$64,505 | 25<br>\$70,622 | 6              |       |       |     |
| 50-54        | 12                        | 35<br>\$65,055 | 51<br>\$54,975 | 54<br>\$62,471 | 25<br>\$50,715 | 25<br>\$67,454 | 20<br>\$73,008 | 8     |       |     |
| 55-59        | 4                         | 20<br>\$50,182 | 43<br>\$56,350 | 38<br>\$58,272 | 24<br>\$55,550 | 17             | 27<br>\$77,926 | 12    | 12    |     |
| 60-64        | 5                         | 10             | 27<br>\$53,719 | 25<br>\$69,062 | 16             | 17             | 8              | 17    | 8     | 4   |
| 65-69        |                           | 3              | 10             | 13             | 7              | 1              | 1              | 5     | 1     | 1   |
| 70+          |                           | 3              | 1              | 4              | 2              |                | 1              |       |       |     |

Schedule SB Attachment (Form 5500)—2013 Plan Year  
 Children's Medical Center of Dayton, Ohio Employees' Pension Plan  
 EIN: 31-0672132 PN: 001

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

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

| (a)              | (b)     | (c)    | (d)                        |
|------------------|---------|--------|----------------------------|
| Age              | Rate    | Weight | Product<br>(a) × (b) × (c) |
| 54               | 0.00%   | 1.0000 | 0.00                       |
| 55               | 3.00%   | 1.0000 | 1.65                       |
| 56               | 3.00%   | 0.9700 | 1.63                       |
| 57               | 3.00%   | 0.9409 | 1.61                       |
| 58               | 3.00%   | 0.9127 | 1.59                       |
| 59               | 3.00%   | 0.8853 | 1.57                       |
| 60               | 10.00%  | 0.8587 | 5.15                       |
| 61               | 10.00%  | 0.7729 | 4.71                       |
| 62               | 10.00%  | 0.6956 | 4.31                       |
| 63               | 20.00%  | 0.6260 | 7.89                       |
| 64               | 20.00%  | 0.5008 | 6.41                       |
| 65               | 40.00%  | 0.4007 | 10.42                      |
| 66               | 30.00%  | 0.2404 | 4.76                       |
| 67               | 30.00%  | 0.1683 | 3.38                       |
| 68               | 50.00%  | 0.1178 | 4.00                       |
| 69               | 50.00%  | 0.0589 | 2.03                       |
| 70               | 100.00% | 0.0294 | 2.06                       |
| Weighted Average |         |        | 63.17                      |

|                         |                                                                          |
|-------------------------|--------------------------------------------------------------------------|
| <b>Plan Name</b>        | <b>Children's Medical Center of Dayton, Ohio Employees' Pension Plan</b> |
| <b>Plan Sponsor EIN</b> | <b>31-0672132</b>                                                        |
| <b>ERISA Plan No.</b>   | <b>001</b>                                                               |
| <b>Plan Year End</b>    | <b>6/30/2014</b>                                                         |

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

| <b>Form/Schedule</b> | <b>Line Item</b> | <b>Description</b>                  |
|----------------------|------------------|-------------------------------------|
| 5500 Schedule H      | Line 4j          | Schedule of Reportable Transactions |

Schedule SB Attachment (Form 5500)—2013 Plan Year  
Children's Medical Center of Dayton, Ohio Employees' Pension Plan  
EIN: 31-0672132 PN: 001

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2013

| <b>Date</b>           | <b>Amount</b> | <b>Interest<br/>Rate</b> | <b>Days to<br/>Discount to<br/>7/1/2013</b> | <b>Interest<br/>Adjusted<br/>Contribution</b> |
|-----------------------|---------------|--------------------------|---------------------------------------------|-----------------------------------------------|
| June 30, 2014         | \$ 2,000,000  | 6.46%                    | 364                                         | \$ 1,878,962                                  |
| Total<br>Contribution | \$ 2,000,000  |                          |                                             | \$ 1,878,962                                  |

|                         |                                                                          |
|-------------------------|--------------------------------------------------------------------------|
| <b>Plan Name</b>        | <b>Children's Medical Center of Dayton, Ohio Employees' Pension Plan</b> |
| <b>Plan Sponsor EIN</b> | <b>31-0672132</b>                                                        |
| <b>ERISA Plan No.</b>   | <b>001</b>                                                               |
| <b>Plan Year End</b>    | <b>6/30/2014</b>                                                         |

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

| <b>Form/Schedule</b> | <b>Line Item</b> | <b>Description</b>                       |
|----------------------|------------------|------------------------------------------|
| 5500 Schedule H      | Line 4i          | Schedule of Assets (Held at End of Year) |

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div><br><br>This Form is Open to Public Inspection |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                              |                                                                |                                                                                 |                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------|
| <b>Part I Annual Report Identification Information</b>                                                                                                                       |                                                                |                                                                                 |                                            |
| For calendar plan year 2013 or fiscal plan year beginning <span style="margin-left: 100px;">07/01/2013</span> and ending <span style="margin-left: 100px;">06/30/2014</span> |                                                                |                                                                                 |                                            |
| <b>A</b> This return/report is for:                                                                                                                                          | <input type="checkbox"/> a multiemployer plan;                 | <input type="checkbox"/> a multiple-employer plan; or                           |                                            |
|                                                                                                                                                                              | <input checked="" type="checkbox"/> a single-employer plan;    | <input type="checkbox"/> a DFE (specify) _____                                  |                                            |
| <b>B</b> This return/report is:                                                                                                                                              | <input type="checkbox"/> the first return/report;              | <input type="checkbox"/> the final return/report;                               |                                            |
|                                                                                                                                                                              | <input type="checkbox"/> an amended return/report;             | <input type="checkbox"/> a short plan year return/report (less than 12 months). |                                            |
| <b>C</b> If the plan is a collectively-bargained plan, check here. <span style="float: right;"><input type="checkbox"/></span>                                               |                                                                |                                                                                 |                                            |
| <b>D</b> Check box if filing under:                                                                                                                                          | <input checked="" type="checkbox"/> Form 5558;                 | <input type="checkbox"/> automatic extension;                                   | <input type="checkbox"/> the DFVC program; |
|                                                                                                                                                                              | <input type="checkbox"/> special extension (enter description) |                                                                                 |                                            |

|                                                                                                                                                                                                           |                                                              |                                                        |                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------|
| <b>Part II Basic Plan Information</b> —enter all requested information                                                                                                                                    |                                                              |                                                        |                                                      |
| <b>1a</b> Name of plan Children's Medical Center of Dayton, Ohio<br>Employees' Pension Plan                                                                                                               | <b>1b</b> Three-digit plan number (PN) ▶                     | 001                                                    |                                                      |
|                                                                                                                                                                                                           | <b>1c</b> Effective date of plan                             | 12/01/1971                                             |                                                      |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br>Dayton Children's Hospital<br><br><br>One Childrens Plaza<br><br>Dayton OH 45404 | <b>2b</b> Employer Identification Number (EIN)<br>31-0672132 | <b>2c</b> Sponsor's telephone number<br>(937) 641-3000 | <b>2d</b> Business code (see instructions)<br>622000 |

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

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

|                                                                                                            |                                    |         |                                                              |
|------------------------------------------------------------------------------------------------------------|------------------------------------|---------|--------------------------------------------------------------|
| SIGN<br>HERE                                                                                               |                                    | 4/14/15 | Stefanie Nemitz                                              |
|                                                                                                            | Signature of plan administrator    | Date    | Enter name of individual signing as plan administrator       |
| SIGN<br>HERE                                                                                               |                                    |         |                                                              |
|                                                                                                            | Signature of employer/plan sponsor | Date    | Enter name of individual signing as employer or plan sponsor |
| SIGN<br>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)                       |
|                                                                                                            |                                    |         |                                                              |

|                                                                                                                                                                                        |  |                                                                                 |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------|--|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address                    |  | <b>3b</b> Administrator's EIN                                                   |  |
| <b>4</b> 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: |  | <b>3c</b> Administrator's telephone number                                      |  |
| <b>a</b> Sponsor's name                                                                                                                                                                |  | <b>4b</b> EIN                                                                   |  |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                |  | <b>4c</b> PN                                                                    |  |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines 6a, 6b, 6c, and 6d).                                                                 |  | <b>5</b> 1,946                                                                  |  |
| <b>a</b> Active participants .....                                                                                                                                                     |  | <b>6a</b> 1,360                                                                 |  |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                    |  | <b>6b</b> 54                                                                    |  |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                      |  | <b>6c</b> 415                                                                   |  |
| <b>d</b> Subtotal. Add lines 6a, 6b, and 6c.....                                                                                                                                       |  | <b>6d</b> 1,829                                                                 |  |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                                                              |  | <b>6e</b> 12                                                                    |  |
| <b>f</b> Total. Add lines 6d and 6e. ....                                                                                                                                              |  | <b>6f</b> 1,841                                                                 |  |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....                                         |  | <b>6g</b>                                                                       |  |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                            |  | <b>6h</b> 0                                                                     |  |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                    |  | <b>7</b>                                                                        |  |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>1A                     |  |                                                                                 |  |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                            |  |                                                                                 |  |
| <b>9a</b> Plan funding arrangement (check all that apply)                                                                                                                              |  | <b>9b</b> Plan benefit arrangement (check all that apply)                       |  |
| (1) <input type="checkbox"/> Insurance                                                                                                                                                 |  | (1) <input type="checkbox"/> Insurance                                          |  |
| (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts                                                                                                                |  | (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts         |  |
| (3) <input checked="" type="checkbox"/> Trust                                                                                                                                          |  | (3) <input checked="" type="checkbox"/> Trust                                   |  |
| (4) <input type="checkbox"/> General assets of the sponsor                                                                                                                             |  | (4) <input type="checkbox"/> General assets of the sponsor                      |  |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                      |  |                                                                                 |  |
| <b>a Pension Schedules</b>                                                                                                                                                             |  | <b>b General Schedules</b>                                                      |  |
| (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)                                                                                                         |  | (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)        |  |
| (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary                         |  | (2) <input type="checkbox"/> <b>I</b> (Financial Information - Small Plan)      |  |
| (3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                                            |  | (3) <input type="checkbox"/> <b>A</b> (Insurance Information)                   |  |
|                                                                                                                                                                                        |  | (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) |  |
|                                                                                                                                                                                        |  | (5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)      |  |
|                                                                                                                                                                                        |  | (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)         |  |

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br>► <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

For calendar plan year 2013 or fiscal plan year beginning 07/01/2013 and ending 06/30/2014

- **Round off amounts to nearest dollar.**  
► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><br>Children's Medical Center of Dayton, Ohio Employees' Pension Plan                                            | <b>B</b> Three-digit plan number (PN) ►<br><br>001                                                                                                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><br>Dayton Children's Hospital                                | <b>D</b> Employer Identification Number (EIN)<br><br>31-0672132                                                                                         |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|                                                                                                                                                                                                                |  |                            |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------|--------------------|
| <b>Part I Basic Information</b>                                                                                                                                                                                |  |                            |                    |
| <b>1</b> Enter the valuation date: Month <u>7</u> Day <u>1</u> Year <u>2013</u>                                                                                                                                |  |                            |                    |
| <b>2</b> Assets:                                                                                                                                                                                               |  |                            |                    |
| <b>a</b> Market value .....                                                                                                                                                                                    |  | <b>2a</b>                  | 79,463,238         |
| <b>b</b> Actuarial value .....                                                                                                                                                                                 |  | <b>2b</b>                  | 78,660,581         |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                                           |  | (1) Number of participants | (2) Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment.....                                                                                                                                     |  | <b>3a</b>                  | 54                 |
| <b>b</b> For terminated vested participants.....                                                                                                                                                               |  | <b>3b</b>                  | 398                |
| <b>c</b> For active participants:                                                                                                                                                                              |  |                            |                    |
| (1) Non-vested benefits .....                                                                                                                                                                                  |  | <b>3c(1)</b>               | 434,746            |
| (2) Vested benefits .....                                                                                                                                                                                      |  | <b>3c(2)</b>               | 46,424,407         |
| (3) Total active.....                                                                                                                                                                                          |  | <b>3c(3)</b>               | 1,494              |
| <b>d</b> Total.....                                                                                                                                                                                            |  | <b>3d</b>                  | 1,946              |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                          |  |                            |                    |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                      |  | <b>4a</b>                  |                    |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... |  | <b>4b</b>                  |                    |
| <b>5</b> Effective interest rate .....                                                                                                                                                                         |  | <b>5</b>                   | 6.46 %             |
| <b>6</b> Target normal cost.....                                                                                                                                                                               |  | <b>6</b>                   | 3,251,565          |

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

|                                                               |                                    |                                                                 |
|---------------------------------------------------------------|------------------------------------|-----------------------------------------------------------------|
| <b>SIGN HERE</b>                                              | <u>LAO</u><br>Signature of actuary | <u>4/6/2015</u><br>Date                                         |
| <u>Lori A. DeVore</u><br>Type or print name of actuary        |                                    | <u>14-05257</u><br>Most recent enrollment number                |
| <u>Aon Consulting</u><br>Firm name                            |                                    | <u>(614) 436-8100</u><br>Telephone number (including area code) |
| <u>445 Hutchinson Avenue Suite 900</u><br>Address of the firm |                                    |                                                                 |
| <u>Columbus</u><br>Address of the firm                        |                                    | <u>OH 43235-8619</u><br>Address of the firm                     |

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

| <b>Part II Beginning of Year Carryover and Prefunding Balances</b> |                                                                                                                                            | (a) Carryover balance | (b) Prefunding balance |
|--------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b>                                                           | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                            | 6,067,569             | 16,921,644             |
| <b>8</b>                                                           | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                         | 1,868,001             | 0                      |
| <b>9</b>                                                           | Amount remaining (line 7 minus line 8) .....                                                                                               | 4,199,568             | 16,921,644             |
| <b>10</b>                                                          | Interest on line 9 using prior year's actual return of <u>12.13</u> % .....                                                                | 509,408               | 2,052,595              |
| <b>11</b>                                                          | Prior year's excess contributions to be added to prefunding balance:                                                                       |                       |                        |
|                                                                    | <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                            |                       | 3,670,716              |
|                                                                    | <b>b</b> Interest on (a) using prior year's effective interest rate of <u>7.18</u> % except as otherwise provided (see instructions) ..... |                       | 356,024                |
|                                                                    | <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                              |                       | 4,026,740              |
|                                                                    | <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                            |                       | 4,026,740              |
| <b>12</b>                                                          | Other reductions in balances due to elections or deemed elections .....                                                                    |                       |                        |
| <b>13</b>                                                          | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                         | 4,708,976             | 23,000,979             |

| <b>Part III Funding Percentages</b> |                                                                                                                                                                  |           |          |
|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b>                           | Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 88.23 %  |
| <b>15</b>                           | Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 136.22 % |
| <b>16</b>                           | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 109.14 % |
| <b>17</b>                           | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %        |

| <b>Part IV Contributions and Liquidity Shortfalls</b>                                    |                                |                              |                          |                                |                              |
|------------------------------------------------------------------------------------------|--------------------------------|------------------------------|--------------------------|--------------------------------|------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                |                              |                          |                                |                              |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by employer(s) | (c) Amount paid by employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees |
| 06/30/2014                                                                               | 2,000,000                      |                              |                          |                                |                              |
|                                                                                          |                                |                              |                          |                                |                              |
|                                                                                          |                                |                              |                          |                                |                              |
|                                                                                          |                                |                              |                          |                                |                              |
|                                                                                          |                                |                              |                          |                                |                              |
|                                                                                          |                                |                              |                          |                                |                              |
|                                                                                          |                                | <b>Totals ►</b>              | <b>18(b)</b>             | 2,000,000                      | <b>18(c)</b>                 |
|                                                                                          |                                |                              |                          |                                | 0                            |

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

|                                                                                                                  |            |           |
|------------------------------------------------------------------------------------------------------------------|------------|-----------|
| a Contributions allocated toward unpaid minimum required contributions from prior years .....                    | <b>19a</b> | 0         |
| b Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0         |
| c Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 1,878,962 |

**20** Quarterly contributions and liquidity shortfalls:

**a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No

**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

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

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

|                                                                                                                                                                                              |                        |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.94 % | 2nd segment:<br>6.15 % | 3rd segment:<br>6.76 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                        |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        |                        | <b>22</b> 63                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                        |                                                     |

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6).....                                                                                                                                            | <b>31a</b>          | 3,251,565          |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                 | 0                   | 0                  |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..                                                            | <b>34</b>           | 3,251,565          |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 2,082,170           |                    | 2,082,170     |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   | <b>36</b>           | 1,169,395          |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   | <b>37</b>           | 1,878,962          |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 709,567            |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 709,567            |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  | <b>40</b>           | 0                  |               |

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

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

Schedule SB Attachment (Form 5500)—2013 Plan Year  
Children's Medical Center of Dayton, Ohio Employees' Pension Plan  
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Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2013

| <b>Date</b>           | <b>Amount</b> | <b>Interest<br/>Rate</b> | <b>Days to<br/>Discount to<br/>7/1/2013</b> | <b>Interest<br/>Adjusted<br/>Contribution</b> |
|-----------------------|---------------|--------------------------|---------------------------------------------|-----------------------------------------------|
| June 30, 2014         | \$ 2,000,000  | 6.46%                    | 364                                         | \$ 1,878,962                                  |
| Total<br>Contribution | \$ 2,000,000  |                          |                                             | \$ 1,878,962                                  |

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

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

| (a)<br>Age       | (b)<br>Rate | (c)<br>Weight | (d)<br>Product<br>(a) × (b) × (c) |
|------------------|-------------|---------------|-----------------------------------|
| 54               | 0.00%       | 1.0000        | 0.00                              |
| 55               | 3.00%       | 1.0000        | 1.65                              |
| 56               | 3.00%       | 0.9700        | 1.63                              |
| 57               | 3.00%       | 0.9409        | 1.61                              |
| 58               | 3.00%       | 0.9127        | 1.59                              |
| 59               | 3.00%       | 0.8853        | 1.57                              |
| 60               | 10.00%      | 0.8587        | 5.15                              |
| 61               | 10.00%      | 0.7729        | 4.71                              |
| 62               | 10.00%      | 0.6956        | 4.31                              |
| 63               | 20.00%      | 0.6260        | 7.89                              |
| 64               | 20.00%      | 0.5008        | 6.41                              |
| 65               | 40.00%      | 0.4007        | 10.42                             |
| 66               | 30.00%      | 0.2404        | 4.76                              |
| 67               | 30.00%      | 0.1683        | 3.38                              |
| 68               | 50.00%      | 0.1178        | 4.00                              |
| 69               | 50.00%      | 0.0589        | 2.03                              |
| 70               | 100.00%     | 0.0294        | 2.06                              |
| Weighted Average |             |               | 63.17                             |

Schedule SB Attachment (Form 5500)—2013 Plan Year  
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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

|                                                   |                                                                                                                                                                               |
|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Interest Rates for Minimum Funding Purposes       | Based on segment rates with a four-month<br>lookback (as of March 2013), each adjusted as<br>needed to fall within the 25-year average interest<br>rate corridor under MAP-21 |
| 1st Segment Rate                                  | 4.94%                                                                                                                                                                         |
| 2nd Segment Rate                                  | 6.15%                                                                                                                                                                         |
| 3rd Segment Rate                                  | 6.76%                                                                                                                                                                         |
| Interest Rates for Maximum Tax Purposes           | Based on segment rates with a four-month<br>lookback (as of March 2013), without regard to the<br>MAP-21 interest rate corridor                                               |
| 1st Segment Rate                                  | 1.54%                                                                                                                                                                         |
| 2nd Segment Rate                                  | 4.28%                                                                                                                                                                         |
| 3rd Segment Rate                                  | 5.32%                                                                                                                                                                         |
| Salary Increases                                  |                                                                                                                                                                               |
| Minimum Funding Target Normal Cost                | 3.50%                                                                                                                                                                         |
| Maximum Tax Expected Benefit Increase             | 3.50%                                                                                                                                                                         |
| Optional Payment Form Election Percentage         | 25% Normal Form<br>75% Lump Sum                                                                                                                                               |
| Optional Payment Form<br>Conversion Interest Rate | Same as funding interest rates above for lump<br>sums                                                                                                                         |
| Optional Payment Form<br>Conversion Mortality     | Current IRC section 417(e) table for lump sums                                                                                                                                |
| Retirement Age                                    |                                                                                                                                                                               |
| Active Participants                               | See Table 1                                                                                                                                                                   |
| Terminated Vested Participants                    | Age 65                                                                                                                                                                        |
| Mortality Rates                                   |                                                                                                                                                                               |
| Healthy and Disabled                              | 2013 static mortality table for annuitants and non-<br>annuitants per §1.430(h)(3)-1(e)                                                                                       |

Schedule SB Attachment (Form 5500)—2013 Plan Year  
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|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Withdrawal Rates                              | See Table 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Disability Rates                              | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Decrement Timing                              | Beginning of year decrements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Surviving Spouse Benefit                      | It is assumed that 100% of males and 100% of females have an eligible spouse, and that participants are the same age as their spouses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Benefit and Compensation Limits               | Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$205,000 and the IRC section 401(a)(17) compensation limit of \$255,000.                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Valuation of Plan Assets                      | <p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p> |
| Expected Return on Assets                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2011 Plan Year                                | 7.80%, limited to 6.44%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 2012 Plan Year                                | 7.80%, limited to 7.52%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Trust Expenses Included in Target Normal Cost | 0.6% of the Market Value of Assets plus \$50,000.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Actuarial Method                              | Standard unit credit cost method                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Valuation Date                                | July 1, 2013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

Schedule SB Attachment (Form 5500)—2013 Plan Year  
Children's Medical Center of Dayton, Ohio Employees' Pension Plan  
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Table 1

**Retirement Rates**

| <b><u>Age</u></b> | <b><u>Rate</u></b> |
|-------------------|--------------------|
| 54                | 0.00%              |
| 55                | 3.00%              |
| 56                | 3.00%              |
| 57                | 3.00%              |
| 58                | 3.00%              |
| 59                | 3.00%              |
| 60                | 10.00%             |
| 61                | 10.00%             |
| 62                | 10.00%             |
| 63                | 20.00%             |
| 64                | 20.00%             |
| 65                | 40.00%             |
| 66                | 30.00%             |
| 67                | 30.00%             |
| 68                | 50.00%             |
| 69                | 50.00%             |
| 70+               | 100.00%            |

Schedule SB Attachment (Form 5500)—2013 Plan Year  
Children's Medical Center of Dayton, Ohio Employees' Pension Plan  
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Table 2—Page 1 of 2

**Withdrawal Rates**

| <b>Age</b> | <b>Years of Service</b> |            |            |           |
|------------|-------------------------|------------|------------|-----------|
|            | <b>0</b>                | <b>1-2</b> | <b>3-4</b> | <b>5+</b> |
| 20         | 40.0000%                | 30.0000%   | 20.0000%   | 15.0000%  |
| 21         | 40.0000%                | 30.0000%   | 20.0000%   | 15.0000%  |
| 22         | 40.0000%                | 30.0000%   | 20.0000%   | 15.0000%  |
| 23         | 40.0000%                | 30.0000%   | 20.0000%   | 15.0000%  |
| 24         | 40.0000%                | 30.0000%   | 20.0000%   | 15.0000%  |
|            |                         |            |            |           |
| 25         | 40.0000%                | 30.0000%   | 20.0000%   | 15.0000%  |
| 26         | 40.0000%                | 30.0000%   | 20.0000%   | 13.9000%  |
| 27         | 40.0000%                | 30.0000%   | 20.0000%   | 12.8000%  |
| 28         | 40.0000%                | 30.0000%   | 20.0000%   | 11.7000%  |
| 29         | 40.0000%                | 30.0000%   | 20.0000%   | 10.6000%  |
|            |                         |            |            |           |
| 30         | 30.0000%                | 20.0000%   | 10.0000%   | 9.5000%   |
| 31         | 30.0000%                | 20.0000%   | 10.0000%   | 9.1599%   |
| 32         | 30.0000%                | 20.0000%   | 10.0000%   | 8.8200%   |
| 33         | 30.0000%                | 20.0000%   | 10.0000%   | 8.4799%   |
| 34         | 30.0000%                | 20.0000%   | 10.0000%   | 8.1400%   |
|            |                         |            |            |           |
| 35         | 30.0000%                | 20.0000%   | 10.0000%   | 7.8000%   |
| 36         | 30.0000%                | 20.0000%   | 10.0000%   | 7.5000%   |
| 37         | 30.0000%                | 20.0000%   | 10.0000%   | 7.2000%   |
| 38         | 30.0000%                | 20.0000%   | 10.0000%   | 6.9000%   |
| 39         | 30.0000%                | 20.0000%   | 10.0000%   | 6.6000%   |
|            |                         |            |            |           |
| 40         | 25.0000%                | 15.0000%   | 10.0000%   | 6.3000%   |
| 41         | 25.0000%                | 15.0000%   | 10.0000%   | 6.0000%   |
| 42         | 25.0000%                | 15.0000%   | 10.0000%   | 5.7000%   |
| 43         | 25.0000%                | 15.0000%   | 10.0000%   | 5.4000%   |
| 44         | 25.0000%                | 15.0000%   | 10.0000%   | 5.1000%   |
|            |                         |            |            |           |
| 45         | 25.0000%                | 15.0000%   | 10.0000%   | 4.8000%   |
| 46         | 25.0000%                | 15.0000%   | 10.0000%   | 4.5400%   |
| 47         | 25.0000%                | 15.0000%   | 10.0000%   | 4.2800%   |
| 48         | 25.0000%                | 15.0000%   | 10.0000%   | 4.0199%   |
| 49         | 25.0000%                | 15.0000%   | 10.0000%   | 3.7599%   |

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**Withdrawal Rates**

| <b>Age</b> | <b>Years of Service</b> |            |            |           |
|------------|-------------------------|------------|------------|-----------|
|            | <b>0</b>                | <b>1-2</b> | <b>3-4</b> | <b>5+</b> |
| 50         | 15.0000%                | 10.0000%   | 5.0000%    | 3.5000%   |
| 51         | 15.0000%                | 10.0000%   | 5.0000%    | 3.2400%   |
| 52         | 15.0000%                | 10.0000%   | 5.0000%    | 2.9800%   |
| 53         | 15.0000%                | 10.0000%   | 5.0000%    | 2.7199%   |
| 54         | 15.0000%                | 10.0000%   | 5.0000%    | 2.4599%   |
| 55         | 15.0000%                | 10.0000%   | 5.0000%    | 2.2000%   |
| 56         | 15.0000%                | 10.0000%   | 5.0000%    | 1.9599%   |
| 57         | 15.0000%                | 10.0000%   | 5.0000%    | 1.7199%   |
| 58         | 15.0000%                | 10.0000%   | 5.0000%    | 1.4800%   |
| 59         | 15.0000%                | 10.0000%   | 5.0000%    | 1.2400%   |
| 60         | 15.0000%                | 10.0000%   | 5.0000%    | 1.0000%   |
| 61         | 15.0000%                | 10.0000%   | 5.0000%    | 0.8000%   |
| 62         | 15.0000%                | 10.0000%   | 5.0000%    | 0.5000%   |
| 63         | 15.0000%                | 10.0000%   | 5.0000%    | 0.3000%   |
| 64         | 15.0000%                | 10.0000%   | 5.0000%    | 0.1000%   |
| 65+        | 15.0000%                | 10.0000%   | 5.0000%    | 0.0000%   |

Schedule SB Attachment (Form 5500)—2013 Plan Year  
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## Actuarial Assumptions and Methods

### Discussion of Actuarial Assumptions and Methods

For the funding valuation, the allowable interest rates and mortality tables available to measure plan liabilities are prescribed by IRC section 412. Aon Hewitt provided guidance with respect to the alternative interest rate and mortality table options, and it is our belief that the options prescribed by Children's Medical Center are appropriate for funding purposes. It is our belief that all other actuarial assumptions used for the funding valuation represent reasonable expectations of anticipated plan experience. The actuarial cost and amortization methods used are prescribed by IRC section 412. While the method used to value assets is prescribed by Children's Medical Center, Aon Hewitt provided guidance with respect to the use of this method, and it is our belief that the method is appropriate for funding purposes.

For the Children's Medical Center financial accounting valuation and the plan reporting valuation, Children's Medical Center selected the economic and demographic assumptions and prescribed them for use for purposes of compliance with ASC 715 and ASC 960. Aon Hewitt provided guidance with respect to these assumptions, and it is our belief that the assumptions represent reasonable expectations of anticipated plan experience. The actuarial cost method used is prescribed by ASC 715 and ASC 960. While the method used to value assets is prescribed by Children's Medical Center, Aon Hewitt provided guidance with respect to the use of this method, and it is our belief that the method is appropriate for financial accounting purposes.

### Calculation of Normal Costs and Liabilities

The method used to calculate the service cost and projected benefit obligation for determining pension expense is the projected unit credit cost method. Under this method, benefits are estimated at each decrement age by crediting future accruals based on projected pay as applicable. The liability is determined as the present value of the projected benefit based on service at the valuation date. The service cost is the amount of the present value of projected benefits attributable to the valuation year.

The method used to calculate the ERISA target normal cost and funding target, and ASC 960 liabilities, is the unit credit cost method. The funding target under IRC section 430 is calculated as the present value of all benefits that have been accrued or earned under the plan as of the first day of the plan year, based on current service and current pay. The target normal cost is the present value of all benefits expected to accrue or be earned under the plan during the plan year, including any increase in benefits earned in prior plan years attributable to compensation increases in the current plan year, plus certain trust expenses.

Under this method, benefits are estimated at each decrement age using service and earnings as of the valuation date. The present value of these estimated benefits using the applicable ERISA or ASC 960 assumptions is the ERISA funding target or ASC 960 actuarial present value of accumulated plan benefits. The target normal cost is the present value of the benefits earned during the year.

For calculating the actuarial present value of vested benefits, benefits at each decrement age are determined in the same manner, but are then multiplied by each participant's vesting percentage as of the valuation date. The present value of these estimated vested benefits is determined without recognition of any benefit for which a participant will become entitled only through the advancement in service or age while actively employed. In addition, certain ancillary benefits have been treated as vested consistent with PBGC premium regulations.

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The ERISA funding target for lump sum benefits is determined by valuing the annuity that corresponds to the distribution using special actuarial assumptions, as described under Treasury regulations section 1.430(d). Under these special assumptions, for the period beginning with the annuity starting date, the current IRC section 417(e) applicable mortality table is substituted for the mortality table otherwise used.

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## Plan Provisions

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

### General Information

- (1) Original Effective Date: December 1, 1971
- (2) Effective Date of Last Amendment: July 1, 2011
- (3) Plan Year: July 1 to June 30
- (4) Employer Fiscal Year: July 1 to June 30
- (5) Employer ID Number: 31-0672132
- (6) Plan Administrator's ID Number: 31-0672132
- (7) Plan Number: 001
- (8) Plan Administrator: Children's Medical Center of Dayton, Ohio

### Eligibility

All employees of the Employer are eligible to participate in the Plan on the July 1st nearest the completion of one year of service, but after attainment of age 21. No employees hired or rehired after June 30, 2011 may enter the plan.

### Service

Service shall equal total years of service with the Employer. A year of service is credited for each year in which an employee works 1,000 hours. A break in service occurs at the start of any plan year in which the employee works 500 hours or less for the Employer in such year. Service will not be interrupted by:

- (1) A leave of absence granted by the Employer,
- (2) A period of service in the Armed Forces of the United States under which employment rights are granted,
- (3) A period of disability during which the participant is being paid directly or indirectly by the Employer,
- (4) Transfer of employment from one participating Employer to another.

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

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

Creditable service means the total number of plan years during which an employee worked at least eighteen hundred (1800) hours of service. If an employee is credited with less than eighteen hundred (1800) hours of service, but at least one thousand (1000) hours of service, a fractional year of creditable service will be granted equal to the ratio of actual hours worked divided by 1800.

#### Normal Retirement Date

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

#### Normal Retirement Benefit

The amount of annual benefit to be paid in monthly installments guaranteed for 60 months and for life thereafter, based on service to Normal Retirement Date: accrued benefits as of June 30, 2011, plus 1% of the Participants Compensation for each plan year multiplied by the credited service earned in each year after June 30, 2011.

#### Delayed Retirement

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

#### Compensation

Compensation equals the basic rate of pay on July 1.

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### Accrued

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

### Early Retirement Benefits

Upon the completion of 5 years of service and the attainment of age 55, a participant may elect to retire. He may receive a monthly benefit guaranteed for 60 months and for life thereafter beginning at his Normal Retirement Date equal to the benefit accrued at Early Retirement Date. Payments may begin immediately, with the benefit being reduced one-fifteenth for each of the first 5 years and one-thirtieth for each of the next 5 years by which the payment date precedes the Normal Retirement Date.

### Death Benefit

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

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

### Severance Benefits

Upon the termination of employment after 5 or more years of service, a participant shall be vested in his Accrued Benefit which will be payable at Normal Retirement Date. The percentage vested shall be:

| Years of Service  | Vested Percentage |
|-------------------|-------------------|
| Less than 5 years | 0%                |
| 5 or more         | 100%              |

In the event that the participant had met the Service requirement for early retirement at the date of termination, he may elect to receive his vested interest at age 55. Such benefit will be reduced as described under Early Retirement Benefits.

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### Optional Methods of Settlement

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

- (1) A benefit to be paid during the participant's lifetime with 50%, 75% or 100% of the reduced benefit to be continued to his spouse for her lifetime after his death.
- (2) A reduced benefit to be paid for 120 months certain and thereafter for life.
- (3) An increased benefit to be paid for life only.
- (4) A lump sum settlement.

All Optional Methods of Settlement are actuarially equivalent to the normal form of annuity on a unisex basis based on the 1971 Group Annuity Mortality table for males with a six-year age setback and 8.5% interest. For lump sum distributions, assumptions are based on the required mortality table and the IRS Segment Interest rates as of the May preceding the Valuation date.

### Amendment or Termination of Plan

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

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

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

### Plan Changes Since the Prior Year

The funding, financial accounting, and plan reporting valuations do not reflect any plan changes.

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

**Schedule SB, Line 26—Schedule of Active Participant Data  
 As of July 1, 2013**

**Children's Medical Center  
 Children's Medical Center of Dayton, Ohio Employees' pension Plan  
 Active Employees**

**EIN: 31-0672132 PN: 001**

Number of Participants and Average Compensation

| Attained Age | Years of Credited Service |                |                |                |                |                |                |       |       |     |
|--------------|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------|-------|-----|
|              | <1                        | 1-4            | 5-9            | 10-14          | 15-19          | 20-24          | 25-29          | 30-34 | 35-39 | 40+ |
| <25          | 5                         | 19             | 2              |                |                |                |                |       |       |     |
| 25-29        | 6                         | 98<br>\$43,808 | 52<br>\$46,099 |                |                |                |                |       |       |     |
| 30-34        | 7                         | 50<br>\$46,075 | 71<br>\$50,534 | 14             |                |                |                |       |       |     |
| 35-39        | 9                         | 35<br>\$53,225 | 65<br>\$52,280 | 50<br>\$56,664 | 6              |                |                |       |       |     |
| 40-44        | 10                        | 40<br>\$42,075 | 72<br>\$57,162 | 49<br>\$63,197 | 21<br>\$62,957 | 5              |                |       |       |     |
| 45-49        | 8                         | 37<br>\$56,413 | 52<br>\$58,067 | 36<br>\$70,558 | 27<br>\$64,505 | 25<br>\$70,622 | 6              |       |       |     |
| 50-54        | 12                        | 35<br>\$65,055 | 51<br>\$54,975 | 54<br>\$62,471 | 25<br>\$50,715 | 25<br>\$67,454 | 20<br>\$73,008 | 8     |       |     |
| 55-59        | 4                         | 20<br>\$50,182 | 43<br>\$56,350 | 38<br>\$58,272 | 24<br>\$55,550 | 17             | 27<br>\$77,926 | 12    | 12    |     |
| 60-64        | 5                         | 10             | 27<br>\$53,719 | 25<br>\$69,062 | 16             | 17             | 8              | 17    | 8     | 4   |
| 65-69        |                           | 3              | 10             | 13             | 7              | 1              | 1              | 5     | 1     | 1   |
| 70+          |                           | 3              | 1              | 4              | 2              |                | 1              |       |       |     |

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## Plan Provisions

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

### General Information

- (1) Original Effective Date: December 1, 1971
- (2) Effective Date of Last Amendment: July 1, 2011
- (3) Plan Year: July 1 to June 30
- (4) Employer Fiscal Year: July 1 to June 30
- (5) Employer ID Number: 31-0672132
- (6) Plan Administrator's ID Number: 31-0672132
- (7) Plan Number: 001
- (8) Plan Administrator: Children's Medical Center of Dayton, Ohio

### Eligibility

All employees of the Employer are eligible to participate in the Plan on the July 1st nearest the completion of one year of service, but after attainment of age 21. No employees hired or rehired after June 30, 2011 may enter the plan.

### Service

Service shall equal total years of service with the Employer. A year of service is credited for each year in which an employee works 1,000 hours. A break in service occurs at the start of any plan year in which the employee works 500 hours or less for the Employer in such year. Service will not be interrupted by:

- (1) A leave of absence granted by the Employer,
- (2) A period of service in the Armed Forces of the United States under which employment rights are granted,
- (3) A period of disability during which the participant is being paid directly or indirectly by the Employer,
- (4) Transfer of employment from one participating Employer to another.

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

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

Creditable service means the total number of plan years during which an employee worked at least eighteen hundred (1800) hours of service. If an employee is credited with less than eighteen hundred (1800) hours of service, but at least one thousand (1000) hours of service, a fractional year of creditable service will be granted equal to the ratio of actual hours worked divided by 1800.

#### Normal Retirement Date

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

#### Normal Retirement Benefit

The amount of annual benefit to be paid in monthly installments guaranteed for 60 months and for life thereafter, based on service to Normal Retirement Date: accrued benefits as of June 30, 2011, plus 1% of the Participants Compensation for each plan year multiplied by the credited service earned in each year after June 30, 2011.

#### Delayed Retirement

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

#### Compensation

Compensation equals the basic rate of pay on July 1.

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### Accrued

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

### Early Retirement Benefits

Upon the completion of 5 years of service and the attainment of age 55, a participant may elect to retire. He may receive a monthly benefit guaranteed for 60 months and for life thereafter beginning at his Normal Retirement Date equal to the benefit accrued at Early Retirement Date. Payments may begin immediately, with the benefit being reduced one-fifteenth for each of the first 5 years and one-thirtieth for each of the next 5 years by which the payment date precedes the Normal Retirement Date.

### Death Benefit

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

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

### Severance Benefits

Upon the termination of employment after 5 or more years of service, a participant shall be vested in his Accrued Benefit which will be payable at Normal Retirement Date. The percentage vested shall be:

| Years of Service  | Vested Percentage |
|-------------------|-------------------|
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| 5 or more         | 100%              |

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### Amendment or Termination of Plan

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

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

### Plan Changes Since the Prior Year

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

|                                                   |                                                                                                                                                                      |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Interest Rates for Minimum Funding Purposes       | Based on segment rates with a four-month lookback (as of March 2013), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21 |
| 1st Segment Rate                                  | 4.94%                                                                                                                                                                |
| 2nd Segment Rate                                  | 6.15%                                                                                                                                                                |
| 3rd Segment Rate                                  | 6.76%                                                                                                                                                                |
| Interest Rates for Maximum Tax Purposes           | Based on segment rates with a four-month lookback (as of March 2013), without regard to the MAP-21 interest rate corridor                                            |
| 1st Segment Rate                                  | 1.54%                                                                                                                                                                |
| 2nd Segment Rate                                  | 4.28%                                                                                                                                                                |
| 3rd Segment Rate                                  | 5.32%                                                                                                                                                                |
| Salary Increases                                  |                                                                                                                                                                      |
| Minimum Funding Target Normal Cost                | 3.50%                                                                                                                                                                |
| Maximum Tax Expected Benefit Increase             | 3.50%                                                                                                                                                                |
| Optional Payment Form Election Percentage         | 25% Normal Form<br>75% Lump Sum                                                                                                                                      |
| Optional Payment Form<br>Conversion Interest Rate | Same as funding interest rates above for lump sums                                                                                                                   |
| Optional Payment Form<br>Conversion Mortality     | Current IRC section 417(e) table for lump sums                                                                                                                       |
| Retirement Age                                    |                                                                                                                                                                      |
| Active Participants                               | See Table 1                                                                                                                                                          |
| Terminated Vested Participants                    | Age 65                                                                                                                                                               |
| Mortality Rates                                   |                                                                                                                                                                      |
| Healthy and Disabled                              | 2013 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)                                                                                  |

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|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Withdrawal Rates                              | See Table 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Disability Rates                              | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Decrement Timing                              | Beginning of year decrements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Surviving Spouse Benefit                      | It is assumed that 100% of males and 100% of females have an eligible spouse, and that participants are the same age as their spouses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Benefit and Compensation Limits               | Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$205,000 and the IRC section 401(a)(17) compensation limit of \$255,000.                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Valuation of Plan Assets                      | <p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p> |
| Expected Return on Assets                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2011 Plan Year                                | 7.80%, limited to 6.44%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 2012 Plan Year                                | 7.80%, limited to 7.52%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Trust Expenses Included in Target Normal Cost | 0.6% of the Market Value of Assets plus \$50,000.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Actuarial Method                              | Standard unit credit cost method                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Valuation Date                                | July 1, 2013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

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Table 1

**Retirement Rates**

| <b><u>Age</u></b> | <b><u>Rate</u></b> |
|-------------------|--------------------|
| 54                | 0.00%              |
| 55                | 3.00%              |
| 56                | 3.00%              |
| 57                | 3.00%              |
| 58                | 3.00%              |
| 59                | 3.00%              |
| 60                | 10.00%             |
| 61                | 10.00%             |
| 62                | 10.00%             |
| 63                | 20.00%             |
| 64                | 20.00%             |
| 65                | 40.00%             |
| 66                | 30.00%             |
| 67                | 30.00%             |
| 68                | 50.00%             |
| 69                | 50.00%             |
| 70+               | 100.00%            |

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Table 2—Page 1 of 2

**Withdrawal Rates**

| Age | Years of Service |          |          |          |
|-----|------------------|----------|----------|----------|
|     | 0                | 1-2      | 3-4      | 5+       |
| 20  | 40.0000%         | 30.0000% | 20.0000% | 15.0000% |
| 21  | 40.0000%         | 30.0000% | 20.0000% | 15.0000% |
| 22  | 40.0000%         | 30.0000% | 20.0000% | 15.0000% |
| 23  | 40.0000%         | 30.0000% | 20.0000% | 15.0000% |
| 24  | 40.0000%         | 30.0000% | 20.0000% | 15.0000% |
| 25  | 40.0000%         | 30.0000% | 20.0000% | 15.0000% |
| 26  | 40.0000%         | 30.0000% | 20.0000% | 13.9000% |
| 27  | 40.0000%         | 30.0000% | 20.0000% | 12.8000% |
| 28  | 40.0000%         | 30.0000% | 20.0000% | 11.7000% |
| 29  | 40.0000%         | 30.0000% | 20.0000% | 10.6000% |
| 30  | 30.0000%         | 20.0000% | 10.0000% | 9.5000%  |
| 31  | 30.0000%         | 20.0000% | 10.0000% | 9.1599%  |
| 32  | 30.0000%         | 20.0000% | 10.0000% | 8.8200%  |
| 33  | 30.0000%         | 20.0000% | 10.0000% | 8.4799%  |
| 34  | 30.0000%         | 20.0000% | 10.0000% | 8.1400%  |
| 35  | 30.0000%         | 20.0000% | 10.0000% | 7.8000%  |
| 36  | 30.0000%         | 20.0000% | 10.0000% | 7.5000%  |
| 37  | 30.0000%         | 20.0000% | 10.0000% | 7.2000%  |
| 38  | 30.0000%         | 20.0000% | 10.0000% | 6.9000%  |
| 39  | 30.0000%         | 20.0000% | 10.0000% | 6.6000%  |
| 40  | 25.0000%         | 15.0000% | 10.0000% | 6.3000%  |
| 41  | 25.0000%         | 15.0000% | 10.0000% | 6.0000%  |
| 42  | 25.0000%         | 15.0000% | 10.0000% | 5.7000%  |
| 43  | 25.0000%         | 15.0000% | 10.0000% | 5.4000%  |
| 44  | 25.0000%         | 15.0000% | 10.0000% | 5.1000%  |
| 45  | 25.0000%         | 15.0000% | 10.0000% | 4.8000%  |
| 46  | 25.0000%         | 15.0000% | 10.0000% | 4.5400%  |
| 47  | 25.0000%         | 15.0000% | 10.0000% | 4.2800%  |
| 48  | 25.0000%         | 15.0000% | 10.0000% | 4.0199%  |
| 49  | 25.0000%         | 15.0000% | 10.0000% | 3.7599%  |

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**Withdrawal Rates**

| <b>Age</b> | <b>Years of Service</b> |            |            |           |
|------------|-------------------------|------------|------------|-----------|
|            | <b>0</b>                | <b>1-2</b> | <b>3-4</b> | <b>5+</b> |
| 50         | 15.0000%                | 10.0000%   | 5.0000%    | 3.5000%   |
| 51         | 15.0000%                | 10.0000%   | 5.0000%    | 3.2400%   |
| 52         | 15.0000%                | 10.0000%   | 5.0000%    | 2.9800%   |
| 53         | 15.0000%                | 10.0000%   | 5.0000%    | 2.7199%   |
| 54         | 15.0000%                | 10.0000%   | 5.0000%    | 2.4599%   |
| 55         | 15.0000%                | 10.0000%   | 5.0000%    | 2.2000%   |
| 56         | 15.0000%                | 10.0000%   | 5.0000%    | 1.9599%   |
| 57         | 15.0000%                | 10.0000%   | 5.0000%    | 1.7199%   |
| 58         | 15.0000%                | 10.0000%   | 5.0000%    | 1.4800%   |
| 59         | 15.0000%                | 10.0000%   | 5.0000%    | 1.2400%   |
| 60         | 15.0000%                | 10.0000%   | 5.0000%    | 1.0000%   |
| 61         | 15.0000%                | 10.0000%   | 5.0000%    | 0.8000%   |
| 62         | 15.0000%                | 10.0000%   | 5.0000%    | 0.5000%   |
| 63         | 15.0000%                | 10.0000%   | 5.0000%    | 0.3000%   |
| 64         | 15.0000%                | 10.0000%   | 5.0000%    | 0.1000%   |
| 65+        | 15.0000%                | 10.0000%   | 5.0000%    | 0.0000%   |

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## Actuarial Assumptions and Methods

### Discussion of Actuarial Assumptions and Methods

For the funding valuation, the allowable interest rates and mortality tables available to measure plan liabilities are prescribed by IRC section 412. Aon Hewitt provided guidance with respect to the alternative interest rate and mortality table options, and it is our belief that the options prescribed by Children's Medical Center are appropriate for funding purposes. It is our belief that all other actuarial assumptions used for the funding valuation represent reasonable expectations of anticipated plan experience. The actuarial cost and amortization methods used are prescribed by IRC section 412. While the method used to value assets is prescribed by Children's Medical Center, Aon Hewitt provided guidance with respect to the use of this method, and it is our belief that the method is appropriate for funding purposes.

For the Children's Medical Center financial accounting valuation and the plan reporting valuation, Children's Medical Center selected the economic and demographic assumptions and prescribed them for use for purposes of compliance with ASC 715 and ASC 960. Aon Hewitt provided guidance with respect to these assumptions, and it is our belief that the assumptions represent reasonable expectations of anticipated plan experience. The actuarial cost method used is prescribed by ASC 715 and ASC 960. While the method used to value assets is prescribed by Children's Medical Center, Aon Hewitt provided guidance with respect to the use of this method, and it is our belief that the method is appropriate for financial accounting purposes.

### Calculation of Normal Costs and Liabilities

The method used to calculate the service cost and projected benefit obligation for determining pension expense is the projected unit credit cost method. Under this method, benefits are estimated at each decrement age by crediting future accruals based on projected pay as applicable. The liability is determined as the present value of the projected benefit based on service at the valuation date. The service cost is the amount of the present value of projected benefits attributable to the valuation year.

The method used to calculate the ERISA target normal cost and funding target, and ASC 960 liabilities, is the unit credit cost method. The funding target under IRC section 430 is calculated as the present value of all benefits that have been accrued or earned under the plan as of the first day of the plan year, based on current service and current pay. The target normal cost is the present value of all benefits expected to accrue or be earned under the plan during the plan year, including any increase in benefits earned in prior plan years attributable to compensation increases in the current plan year, plus certain trust expenses.

Under this method, benefits are estimated at each decrement age using service and earnings as of the valuation date. The present value of these estimated benefits using the applicable ERISA or ASC 960 assumptions is the ERISA funding target or ASC 960 actuarial present value of accumulated plan benefits. The target normal cost is the present value of the benefits earned during the year.

For calculating the actuarial present value of vested benefits, benefits at each decrement age are determined in the same manner, but are then multiplied by each participant's vesting percentage as of the valuation date. The present value of these estimated vested benefits is determined without recognition of any benefit for which a participant will become entitled only through the advancement in service or age while actively employed. In addition, certain ancillary benefits have been treated as vested consistent with PBGC premium regulations.

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The ERISA funding target for lump sum benefits is determined by valuing the annuity that corresponds to the distribution using special actuarial assumptions, as described under Treasury regulations section 1.430(d). Under these special assumptions, for the period beginning with the annuity starting date, the current IRC section 417(e) applicable mortality table is substituted for the mortality table otherwise used.