

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2014 This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions) ☐ a one-participant plan ☐ a foreign plan B This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months) C Check box if filing under: ☐ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II Basic Plan Information —enter all requested information																															
1a Name of plan NATIONAL REGISTRY OF EMERGENCY MEDICAL TECHNICIANS RETIREMENT PLAN 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) NATIONAL REGISTRY OF EMERGENCY MEDICAL TECHNICIANS 6610 BUSCH BOULEVARD COLUMBUS, OH 43229 3a Plan administrator's name and address ☒ Same as Plan Sponsor.	<table border="1"> <tr> <td>1b Three-digit plan number (PN) ▶</td> <td>001</td> </tr> <tr> <td>1c Effective date of plan</td> <td>01/01/1975</td> </tr> <tr> <td>2b Employer Identification Number (EIN)</td> <td>31-0806232</td> </tr> <tr> <td>2c Sponsor's telephone number</td> <td>614-888-4484</td> </tr> <tr> <td>2d Business code (see instructions)</td> <td>813000</td> </tr> <tr> <td>3b Administrator's EIN</td> <td></td> </tr> <tr> <td>3c Administrator's telephone number</td> <td></td> </tr> </table> <table border="1"> <tr> <td>4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.</td> <td>4b EIN</td> </tr> <tr> <td>a Sponsor's name</td> <td>4c PN</td> </tr> <tr> <td>5a Total number of participants at the beginning of the plan year</td> <td>5a 47</td> </tr> <tr> <td>b Total number of participants at the end of the plan year.....</td> <td>5b 29</td> </tr> <tr> <td>c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)</td> <td>5c</td> </tr> <tr> <td>d(1) Total number of active participants at the beginning of the plan year.....</td> <td>5d(1) 15</td> </tr> <tr> <td>d(2) Total number of active participants at the end of the plan year.....</td> <td>5d(2) 12</td> </tr> <tr> <td>e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....</td> <td>5e 0</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan	01/01/1975	2b Employer Identification Number (EIN)	31-0806232	2c Sponsor's telephone number	614-888-4484	2d Business code (see instructions)	813000	3b Administrator's EIN		3c Administrator's telephone number		4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.	4b EIN	a Sponsor's name	4c PN	5a Total number of participants at the beginning of the plan year	5a 47	b Total number of participants at the end of the plan year.....	5b 29	c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c	d(1) Total number of active participants at the beginning of the plan year.....	5d(1) 15	d(2) Total number of active participants at the end of the plan year.....	5d(2) 12	e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	5e 0
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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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	07/28/2015	SEVERO RODRIGUEZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** 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 III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	2105523	1750569
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	2105523	1750569
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	25098	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	150059	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		175157
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	530111	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		530111
i Net income (loss) (subtract line 8h from line 8c)	8i		-354954
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1I 3D
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

- 11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) ☒ Yes ☐ No
- 11a** Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39 **11a** 0
- 12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)
- a** 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount).....	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?.....	☐ Yes ☐ No ☒ N/A	

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☒ Yes ☐ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a 0
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐ Yes ☒ No
c 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.)	
13c(1) Name of plan(s):	13c(2) EIN(s) 13c(3) PN(s)

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>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).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014	
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.	
A Name of plan NATIONAL REGISTRY OF EMERGENCY MEDICAL TECHNICIANS RETIREMENT PLAN	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF NATIONAL REGISTRY OF EMERGENCY MEDICAL TECHNICIANS	D Employer Identification Number (EIN) 31-0806232
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 01 Day 01 Year 2014			
2	Assets:			
a	Market value	2a	2105523	
b	Actuarial value	2b	2105523	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	0	0	0
b	For terminated vested participants	32	605300	605300
c	For active participants	15	1400968	1406888
d	Total	47	2006268	2012188
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	6.35%	
6	Target normal cost	6	115933	

Statement by Enrolled Actuary

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

SIGN HERE		07/16/2015
	Signature of actuary	Date
MARK W. SCHULTE, FSA, EA	Type or print name of actuary	14-06919
		Most recent enrollment number
VAN IWAARDEN ASSOCIATES	Firm name	612-596-5960
		Telephone number (including area code)
10 S 5TH STREET, SUITE 840 MINNEAPOLIS, MN 55402-1010	Address of the firm	

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>10.39</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		352079
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.10</u> %		21477
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance.....		373556
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	0

Part III	Funding Percentages
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14	Funding target attainment percentage.....	14	104.63 %
15	Adjusted funding target attainment percentage	15	104.63 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	105.14 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/17/2014	25098	0			
			Totals ►	18(b)	25098 18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.....	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	23659

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	115933	
b Excess assets, if applicable, but not greater than line 31a	31b	93335	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	22598	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	22598	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	23659	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1061	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

Attachment to 2014 Form 5500

Schedule SB, line 26 - Schedule of Active Participant Data
National Registry of Emergency Medical Technicians Retirement Plan

EIN: 31-0806232 PN: 001

Age and Service Data for IRS Form 5500, Schedule SB

Years of credited service

	<u>Under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>40 & up</u>	<u>Total</u>
<u>Attained</u> <u>Age</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>
Under 25											
25 to 29			2								2
30 to 34				1							1
35 to 39		1									1
40 to 44											
45 to 49				1							1
50 to 54			1	1			1	1			4
55 to 59			1	1	1	1					4
60 to 64			1	1							2
65 to 69											
70 & up											
Total	0	1	5	5	1	1	1	1	0	0	15

Attachment to 2014 Form 5500
Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
National Registry of Emergency Medical Technicians Retirement Plan
EIN: 31-0806232, PN: 001

Actuarial Assumptions and Methods

January 1, 2014

1) Economic assumptions - funding basis

Interest rates*

Segmented yield curve

- Segment 1 (for years 1 - 5)	4.99%
- Segment 2 (for years 6 - 20)	6.32%
- Segment 3 (for year 21 and beyond)	6.99%

Resulting effective interest rate	6.35%
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Pre-MAP-21 Interest rates*

Segmented yield curve

- Segment 1 (for years 1 - 5)	1.25%
- Segment 2 (for years 6 - 20)	4.06%
- Segment 3 (for year 21 and beyond)	5.08%

Resulting effective interest rate	4.13%
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Annual salary increase rate	4.00%
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Expected return on assets	8.00%
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2) Demographic assumptions

Mortality for funding calculations*

Pre-Retirement	None
Post-Retirement	2014 Applicable Mortality Table

Mortality for accounting calculations	2014 Applicable Mortality Table
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No provision was made for future mortality improvement

Termination	All participants continue employment through retirement.
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Retirement	100% at age 65
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Form of Payment	Lump Sum
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Valuation Pay	Estimated pay for the prior plan year. Earnings over 401(a)(17) qualified compensation limit are not considered.
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* The funding interest rate and mortality assumptions are mandated by PPA, MAP-21 and HATFA. They are used to calculate the Funding Target, the Target Normal Cost, and shortfall amortization factors and present values.

** For FY2013, we have assumed that \$2.5M in assets will have a short-term return of 0% with the remaining assets having a long-term return of 8%. The blended rate of return for 2013 is assumed to be 3%.

Attachment to 2014 Form 5500
Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
National Registry of Emergency Medical Technicians Retirement Plan
EIN: 31-0806232, PN: 001

Actuarial Assumptions and Methods (continued)

3) Actuarial methods

Cost method

Minimum and maximum contribution	Unit credit
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Asset valuation

Actuarial value of asset (funding basis)	Market value of assets plus discounted contributions receivable
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SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information <small>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).</small> ► File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

► **Round off amounts to nearest dollar.**
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A Name of plan NATIONAL REGISTRY OF EMERGENCY MEDICAL TECHNICIANS RETIREMENT PLAN	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF NATIONAL REGISTRY OF EMERGENCY MEDICAL TECHNICIANS	D Employer Identification Number (EIN) 31-0806232	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other		
F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2014</u>			
2 Assets:			
a Market value	2a	2105523	
b Actuarial value	2b	2105523	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	32	605300	605300
c For active participants	15	1400968	1406888
d Total	47	2006268	2012188
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.35%	
6 Target normal cost	6	115933	

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

SIGN HERE	<div style="text-align: center;"> Signature of actuary Mark W. Schulte, FSA, EA Type or print name of actuary Van Iwaarden Associates Firm name 10 S 5th Street, Suite 840 Minneapolis MN 55402-1010 Address of the firm </div>	<div style="text-align: center;"> <u>7/16/2015</u> Date 1406919 Most recent enrollment number 612-596-5960 Telephone number (including area code) </div>
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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 ☐

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>10.39</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year).....		352079
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.10</u> %		21477
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		373556
d	Portion of (c) to be added to prefunding balance.....		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	104.63%
15	Adjusted funding target attainment percentage	15	104.63%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	105.14%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/17/2014	25098	0			
Totals ►			18(b)	25098	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 23659
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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.99%	2nd segment: 6.32%	3rd segment: 6.99%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	115933	
b Excess assets, if applicable, but not greater than line 31a	31b	93335	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	22598	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	22598	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	23659	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1061	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

Attachment to 2014 Form 5500
Schedule SB, Part V - Summary of Plan Provisions
National Registry of Emergency Medical Technicians Retirement Plan
EIN: 31-0806232, PN: 001
Summary of Plan Provisions

1) Plan provisions as of January 1, 2014

- a. Effective date of plan: January 1, 1975; last amended and restated January 1, 2011.
- b. Employees eligible for participation:
 - (1) Employees Covered: All employees of National Registry of Emergency Medical Technicians hired before January 1, 2008 who have completed 1 year of service.
 - (2) Entry dates: Employees enter the plan on the first day following satisfaction of the eligibility requirements.
- c. Definitions:
 - (1) Average Compensation: The average of the highest three consecutive years of compensation during employment history with employer.
 - (2) Year of Service: Completion of 1,000 hours of service during a determination period.
- d. Retirement dates:
 - (1) Normal Retirement: The first day of the month on or after the employee's 65th birthday and completion of 5 years of service.
 - (2) Early Retirement: Age 55 and 5 years of service.
 - (3) Late Retirement: The date of termination of employment following the employee's Normal Retirement Date.
- e. Benefit amounts:
 - (1) Normal retirement: 70% of Average Compensation offset by 16.25% of Final Average Compensation not in excess of the Covered Compensation Table in effect in the year of retirement or termination. The total benefit is reduced prorata for each year of service at normal retirement less than 25 and prorated by current service over projected service at normal retirement.
 - (2) Early retirement: Accrued benefit reduced by 1/15 for each of the first five years and then 1/30 for each of the next five years that the Early Retirement Date precedes the Normal Retirement Date.
- f. Normal form of payment: A monthly pension payable for the Participant's lifetime.

Attachment to 2014 Form 5500
Schedule SB, Part V - Summary of Plan Provisions
National Registry of Emergency Medical Technicians Retirement Plan
EIN: 31-0806232, PN: 001

Summary of Plan Provisions (continued)

1) Plan provisions as of January 1, 2014 (continued)

g. Optional forms of payment: Lump sum; 50%, 66 2/3%, 75%, or 100% Joint & Survivor annuities.

h. Vesting:

(1) Eligibility: Six year graded schedule as follows:

Years of Service	Vesting Percentage
2	20%
3	40%
4	60%
5	80%
6+	100%

i. Death:

(1) Eligibility: Married participants who are vested and die prior to the commencement of benefits.

(2) Benefit: The death benefit to the spouse will be calculated assuming the participant lived to his early retirement date, elected a joint and one-half survivor benefit, and died the next day. In the event of a vested married participant's death after having become eligible for early retirement, the benefit to the spouse will be calculated assuming the participant had elected a joint and one-half survivor benefit on the day prior to death.

j. Maximums on benefits and pay: All benefits and pay for any plan year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

2) Plan provisions effective after January 1, 2014

No future plan provisions were recognized in determining the net pension cost or cash contributions to the plan.

3) Changes in plan provisions since prior year

None.

Attachment to the 2014 Form 5500 Schedule SB

National Registry of Emergency Medical Technicians Retirement Plan

EIN: 31-0806232 PN: 001

Line 22 - Description of Weighted Average Retirement Age

The weighted average retirement age is equal to the normal retirement age of 65.

The weighted average retirement age was determined by assuming all participants retire at age 65.

Attachment to 2014 Form 5500
Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
National Registry of Emergency Medical Technicians Retirement Plan
EIN: 31-0806232, PN: 001

Actuarial Assumptions and Methods

January 1, 2014

1) Economic assumptions - funding basis

Interest rates*

Segmented yield curve

- Segment 1 (for years 1 - 5)	4.99%
- Segment 2 (for years 6 - 20)	6.32%
- Segment 3 (for year 21 and beyond)	6.99%

Resulting effective interest rate	6.35%
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Pre-MAP-21 Interest rates*

Segmented yield curve

- Segment 1 (for years 1 - 5)	1.25%
- Segment 2 (for years 6 - 20)	4.06%
- Segment 3 (for year 21 and beyond)	5.08%

Resulting effective interest rate	4.13%
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Annual salary increase rate	4.00%
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Expected return on assets	8.00%
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2) Demographic assumptions

Mortality for funding calculations*

Pre-Retirement	None
Post-Retirement	2014 Applicable Mortality Table

Mortality for accounting calculations	2014 Applicable Mortality Table
---------------------------------------	------------------------------------

No provision was made for future mortality improvement

Termination	All participants continue employment through retirement.
-------------	--

Retirement	100% at age 65
------------	----------------

Form of Payment	Lump Sum
-----------------	----------

Valuation Pay	Estimated pay for the prior plan year. Earnings over 401(a)(17) qualified compensation limit are not considered.
---------------	--

* The funding interest rate and mortality assumptions are mandated by PPA, MAP-21 and HATFA. They are used to calculate the Funding Target, the Target Normal Cost, and shortfall amortization factors and present values.

** For FY2013, we have assumed that \$2.5M in assets will have a short-term return of 0% with the remaining assets having a long-term return of 8%. The blended rate of return for 2013 is assumed to be 3%.

Attachment to 2014 Form 5500
Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
National Registry of Emergency Medical Technicians Retirement Plan
EIN: 31-0806232, PN: 001

Actuarial Assumptions and Methods (continued)

3) Actuarial methods

Cost method

Minimum and maximum contribution	Unit credit
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Asset valuation

Actuarial value of asset (funding basis)	Market value of assets plus discounted contributions receivable
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Attachment to 2014 Form 5500

Schedule SB, line 26 - Schedule of Active Participant Data
National Registry of Emergency Medical Technicians Retirement Plan

EIN: 31-0806232 PN: 001

Age and Service Data for IRS Form 5500, Schedule SB

Years of credited service

	<u>Under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>40 & up</u>	<u>Total</u>
<u>Attained</u> <u>Age</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>	<u>No.</u>
Under 25											
25 to 29			2								2
30 to 34				1							1
35 to 39		1									1
40 to 44											
45 to 49				1							1
50 to 54			1	1			1	1			4
55 to 59			1	1	1	1					4
60 to 64			1	1							2
65 to 69											
70 & up											
Total	0	1	5	5	1	1	1	1	0	0	15

Attachment to the 2014 Form 5500 Schedule SB

National Registry of Emergency Medical Technicians Retirement Plan

EIN: 31-0806232 PN: 001

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Schedule SB, Part V - Summary of Plan Provisions
National Registry of Emergency Medical Technicians Retirement Plan
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Summary of Plan Provisions (continued)

1) Plan provisions as of January 1, 2014 (continued)

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