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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><div style="text-align: center; font-size: 1.5em; font-weight: bold;">2014</div><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 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u> |                                                                                                                                                                                                                                                                                                                                                 |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or<br><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;<br><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. ....                                  | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                        |
| <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;<br><input type="checkbox"/> special extension (enter description)                                                                                                                                       |

|                                                                                                                   |                                                                |                                          |                   |
|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|------------------------------------------|-------------------|
| <b>Part II</b>                                                                                                    | <b>Basic Plan Information</b> —enter all requested information |                                          |                   |
| <b>1a</b> Name of plan                                                                                            | <u>THE CHILDREN'S HOME PENSION PLAN</u>                        | <b>1b</b> Three-digit plan number (PN) ▶ | <u>001</u>        |
|                                                                                                                   |                                                                | <b>1c</b> Effective date of plan         | <u>05/01/2006</u> |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) | <u>THE CHILDREN'S HOME OF CINCINNATI</u>                       |                                          |                   |
| <u>5050 MADISON ROAD</u><br><u>CINCINNATI, OH 45227</u>                                                           |                                                                |                                          |                   |
|                                                                                                                   | <b>2b</b> Employer Identification Number (EIN)                 | <u>31-0536969</u>                        |                   |
|                                                                                                                   | <b>2c</b> Plan Sponsor's telephone number                      | <u>513-272-2800</u>                      |                   |
|                                                                                                                   | <b>2d</b> Business code (see instructions)                     | <u>624100</u>                            |                   |
|                                                                                                                   |                                                                |                                          |                   |

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

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

|                                                                                                            |                                                   |      |                                                              |
|------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | Filed with authorized/valid electronic signature. |      |                                                              |
|                                                                                                            | 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                                                                                                                                                                                                                                                                                                            |
| <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>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>5</b> 391                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits.....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . .....<br><br><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><br><b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <b>6a(1)</b> 203<br><b>6a(2)</b> 197<br><b>6b</b> 25<br><b>6c</b> 192<br><b>6d</b> 414<br><b>6e</b> 0<br><b>6f</b> 414<br><b>6g</b><br><b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                            |
| <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 1I<br><br><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><b>(1)</b> <input type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>9b</b> Plan benefit arrangement (check all that apply)<br><b>(1)</b> <input type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <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><b>(1)</b> <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br><b>(2)</b> <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br><b>(3)</b> <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><b>(1)</b> <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br><b>(2)</b> <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br><b>(3)</b> <input type="checkbox"/> <b>A</b> (Insurance Information)<br><b>(4)</b> <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br><b>(5)</b> <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br><b>(6)</b> <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

**Part III****Form M-1 Compliance Information (to be completed by welfare benefit plans)**

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                 |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE SB<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>Single-Employer Defined Benefit Plan<br/>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<br>THE CHILDREN'S HOME PENSION PLAN                                                     | B Three-digit plan number (PN) 001                   |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>THE CHILDREN'S HOME OF CINCINNATI | D Employer Identification Number (EIN)<br>31-0536969 |

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

|                                                                                                                                                                                                    |                            |                           |                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| 1 Enter the valuation date: Month 01 Day 01 Year 2014                                                                                                                                              |                            |                           |                          |
| 2 Assets:                                                                                                                                                                                          |                            |                           |                          |
| a Market value                                                                                                                                                                                     | 2a                         | 11380399                  |                          |
| b Actuarial value                                                                                                                                                                                  | 2b                         | 10447056                  |                          |
| 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                                                                                                                                     | 21                         | 1926859                   | 1926859                  |
| b For terminated vested participants                                                                                                                                                               | 168                        | 2611872                   | 2611872                  |
| c For active participants                                                                                                                                                                          | 203                        | 6059899                   | 6231371                  |
| d Total                                                                                                                                                                                            | 392                        | 10598630                  | 10770102                 |
| 4 If the plan is in at-risk status, check the box and complete lines (a) and (b)                                                                                                                   | <input type="checkbox"/>   |                           |                          |
| 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                          | 6.67%                     |                          |
| 6 Target normal cost                                                                                                                                                                               | 6                          | 699638                    |                          |

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.

|                          |                                                                                                                                                                                                                                                                                         |                                                                                                                                                        |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div>SIGN<br/>HERE</div> | <div>04/10/2015</div> <div>Signature of actuary</div> <div>MARK A. STRAKOWSKI</div> <div>Type or print name of actuary</div> <div>SCHNEIDER, MALE &amp; STRAKOWSKI</div> <div>Firm name</div> <div>4520 COOPER RD STE 203<br/>CINCINNATI, OH 45242</div> <div>Address of the firm</div> | <div>Date</div> <div>14-06521</div> <div>Most recent enrollment number</div> <div>513-984-6100</div> <div>Telephone number (including area code)</div> |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|

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) .....                                                             | 487                   | 0                      |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                          | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                                                | 487                   | 0                      |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>16.71</u> % .....                                                                                | 81                    | 0                      |
| <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) .....                                                                                      |                       | 1211                   |
| <b>b(1)</b> 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>6.47</u> % ..... |                       | 79                     |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                                                        |                       | 1290                   |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                      |                       | 0                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                                    | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                         | 568                   | 0                      |

| <b>Part III Funding Percentages</b>                                                                                                                                        |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 96.99 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 96.99 % |
| <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> | 87.58 % |
| <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 |
| 03/28/2014                                                                               | 220161                            | 0                               |                          |                                   |                                 |
| 06/11/2014                                                                               | 761942                            | 0                               |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 | <b>Totals ▶</b>          | <b>18(b)</b>                      | 982103                          |
|                                                                                          |                                   |                                 |                          | <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> | 957384  |
| <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 |
| 0                                                                                                                                                                                     | 0          | 0       |
|                                                                                                                                                                                       |            | (4) 4th |
|                                                                                                                                                                                       |            | 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>4.99 % | 2nd segment:<br>6.32 % | 3rd segment:<br>6.99 % | <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> 62                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input 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>          | 699638             |               |
| <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.....                                                                                                                                 | 323614              | 158003             |               |
| <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>           | 0                  |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..                                                            | <b>34</b>           | 857641             |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   | <b>36</b>           | 857641             |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   | <b>37</b>           | 957384             |               |
| <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>          | 99743              |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <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>           |                    |               |

**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>2014</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |

|                                                                                                    |                                                             |     |
|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014         |                                                             |     |
| <b>A</b> Name of plan<br>THE CHILDREN'S HOME PENSION PLAN                                          | <b>B</b> Three-digit plan number (PN) ▶                     | 001 |
|                                                                                                    |                                                             |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>THE CHILDREN'S HOME OF CINCINNATI | <b>D</b> Employer Identification Number (EIN)<br>31-0536969 |     |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation |
|------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

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

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

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

US BANK

31-0841368

| (b)<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                     | TRUSTEE                                                                                           | 8669                                                                   | Yes <input type="checkbox"/> No <input checked="" 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)<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? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
|                        |                                                                                                   |                                                                        | 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)<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? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
|                        |                                                                                                   |                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                             | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input 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<br>Code(s) | <b>(c)</b><br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | <b>(d)</b><br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | <b>(e)</b><br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | <b>(f)</b><br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | <b>(g)</b><br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | <b>(h)</b><br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>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<br>Code(s) | <b>(c)</b><br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | <b>(d)</b><br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | <b>(e)</b><br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | <b>(f)</b><br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | <b>(g)</b><br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | <b>(h)</b><br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>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<br>Code(s) | <b>(c)</b><br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | <b>(d)</b><br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | <b>(e)</b><br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | <b>(f)</b><br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | <b>(g)</b><br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | <b>(h)</b><br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>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>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>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> | OMB No. 1210-0110<br><br><b>2014</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>                                                                                                                  |                                                                                                                                                                                                                                                                              |                                                                                           |
| <b>A</b> Name of plan<br><u>THE CHILDREN'S HOME PENSION PLAN</u>                                                                                                                                                          |                                                                                                                                                                                                                                                                              | <b>B</b> Three-digit plan number (PN) <span style="float: right;">▶</span> <u>001</u>     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>THE CHILDREN'S HOME OF CINCINNATI</u>                                                                                                                 |                                                                                                                                                                                                                                                                              | <b>D</b> Employer Identification Number (EIN)<br><u>31-0536969</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>       | 0                     | 0               |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                       |                 |
| <b>(1)</b> Employer contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1b(1)</b>    | 153000                | 0               |
| <b>(2)</b> Participant contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1b(2)</b>    | 0                     | 0               |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>    | 12879                 | 12130           |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(1)</b>    | 223921                | 14582           |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)</b>    | 1440639               | 1527861         |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b> | 0                     | 0               |
| <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(B)</b> | 572214                | 649683          |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b> | 0                     | 0               |
| <b>(B)</b> Common.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(4)(B)</b> | 2953093               | 1955654         |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>    | 0                     | 0               |
| <b>(6)</b> Real estate (other than employer real property).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(6)</b>    | 0                     | 0               |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>    | 0                     | 0               |
| <b>(8)</b> Participant loans.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(8)</b>    | 0                     | 0               |
| <b>(9)</b> Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(9)</b>    | 0                     | 0               |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(10)</b>   | 0                     | 0               |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>   | 0                     | 0               |
| <b>(12)</b> Value of interest in 103-12 investment entities.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(12)</b>   | 0                     | 0               |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>   | 6028826               | 8295886         |
| <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>   | 0                     | 0               |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> | 0                     | 0               |
| (2) Employer real property .....                                     | <b>1d(2)</b> | 0                     | 0               |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    | 0                     | 0               |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 11384572              | 12455796        |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> | 0 | 0 |
| <b>h</b> Operating payables .....                                         | <b>1h</b> | 0 | 0 |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> | 0 | 0 |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> | 0 | 0 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 11384572 | 12455796 |
|-----------------------------------------------------------|-----------|----------|----------|

**Part II Income and Expense Statement**

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

**Income**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 982103     |           |
| <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>    |            | 982103    |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 30         |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> | 19616      |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> | 21145      |           |
| <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> |            |           |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                                     | <b>2b(1)(G)</b> |            | 40791     |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> | 64807      |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 156049     |           |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                         | <b>2b(2)(D)</b> |            | 220856    |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 8648912    |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 8161086    |           |
| <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> |            | 487826    |
| (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> | -387389    |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | -387389   |

|                                                                                                |        | (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) |            | 44767     |
| c Other income.....                                                                            | 2c     |            | 1140      |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 1390094   |

**Expenses**

|                                                                                     |       |        |        |
|-------------------------------------------------------------------------------------|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                 |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 308292 |        |
| (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) |        | 308292 |
| 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) | 8669   |        |
| (2) Contract administrator fees.....                                                | 2i(2) |        |        |
| (3) Investment advisory and management fees.....                                    | 2i(3) | 1909   |        |
| (4) Other.....                                                                      | 2i(4) |        |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |        | 10578  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |        | 318870 |

**Net Income and Reconciliation**

|                                                         |       |  |         |
|---------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 1071224 |
| l Transfers of assets:                                  |       |  |         |
| (1) To this plan.....                                   | 2l(1) |  |         |
| (2) From this plan.....                                 | 2l(2) |  |         |

**Part III Accountant's Opinion**

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

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

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

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

☒ Yes ☐ No

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

(1) Name: BARNES DENNIG & CO., LTD

(2) EIN: 31-1119890

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

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

|                                                                                                                                                                                                                               | Yes | No | Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <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>                                                                                                                                                                                                                     |     |    |        |
| <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>                                                                                                                                                                                                                     |     |    |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 500000 |
| <b>4e</b>                                                                                                                                                                                                                     |     |    |        |
| <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>                                                                                                                                                                                                                     |     |    |        |
| <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>                                                                                                                                                                                                                     |     |    |        |
| <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>                                                                                                                                                                                                                     |     |    |        |
| <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>                                                                                                                                                                                                                     |     |    |        |
| <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>                                                                                                                                                                                                                     |     |    |        |
| <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>                                                                                                                                                                                                                     |     |    |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?.....                                                                                                                                             |     | X  |        |
| <b>4l</b>                                                                                                                                                                                                                     |     |    |        |
| <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 | <b>6b</b> Trust's EIN |
|                         |                       |

|                                                                                                                                                                                                                                                                                                                                                                      |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------|-----|
| <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>2014</div> <div>This Form is Open to Public Inspection.</div> |     |
| For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014                                                                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
| A Name of plan<br>THE CHILDREN'S HOME PENSION PLAN                                                                                                                                                                                                                                                                                                                   |  |                                                                                                                                                                                                                                                                                                 |  | B Three-digit plan number (PN) ►                                                                | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>THE CHILDREN'S HOME OF CINCINNATI                                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                 |  | D Employer Identification Number (EIN)<br>31-0536969                                            |     |
| 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): 31-0841368                                                                                                                 |  |                                                                                                                                                                                                                                                                                                 |  |                                                                                                 |     |
| 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                                                                                               | 2   |
| 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 checked="" type="checkbox"/> No <input 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) 2014 v. 140124                                                           |     |

**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: \_\_\_\_\_% Investment-Grade Debt: \_\_\_\_\_% High-Yield Debt: \_\_\_\_\_% Real Estate: \_\_\_\_\_% Other: \_\_\_\_\_%
- b** Provide the average duration of the combined investment-grade and high-yield debt:  
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?  
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): \_\_\_\_\_

# **The Children's Home Pension Plan**

**Financial Statements  
With Supplemental Information  
Years Ended December 31, 2014 and 2013  
With Independent Auditors' Report**



**BARNES DENNIG**

Accounting • Tax • Business Insight

## **Independent Auditors' Report**

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

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

We were engaged to audit the accompanying financial statements of The Children's Home Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 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 our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### **Basis for Disclaimer of Opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by U.S. Bank, N.A., the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2014 and 2013, 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 of 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.

# BARNES DENNIG

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## **Independent Auditors' Report (Continued)**

### **Other Matter**

The supplemental schedules of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

### **Report of Form and Content in Compliance with DOL Rules and Regulations**

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

*Barnes Dennig & Co. Ltd*

June 10, 2015  
Cincinnati, Ohio

# THE CHILDREN'S HOME PENSION PLAN

## Statements of Net Assets Available for Benefits December 31, 2014 and 2013

|                                   | 2014                 | 2013                 |
|-----------------------------------|----------------------|----------------------|
| <b>Investments at fair value:</b> |                      |                      |
| Cash and cash equivalents         | \$ 14,582            | \$ 223,921           |
| Common stock                      | 1,955,654            | 2,953,094            |
| U.S. Government bonds             | 1,527,861            | 1,440,638            |
| Mutual funds                      | 8,295,886            | 6,028,826            |
| Corporate bonds                   | 649,683              | 572,214              |
|                                   |                      |                      |
| Total investments at fair value   | 12,443,666           | 11,218,693           |
| <b>Receivables:</b>               |                      |                      |
| Employer contribution receivable  | -                    | 153,000              |
| Other receivables                 | 12,130               | 12,879               |
|                                   |                      |                      |
| Total receivables                 | 12,130               | 165,879              |
|                                   |                      |                      |
| Net assets available for benefits | <u>\$ 12,455,796</u> | <u>\$ 11,384,572</u> |

The accompanying notes are an integral part of these financial statements

## THE CHILDREN'S HOME PENSION PLAN

### Statements of Changes in Net Assets Available for Benefits Years Ended December 31, 2014 and 2013

|                                                             | <u>2014</u>                 | <u>2013</u>                 |
|-------------------------------------------------------------|-----------------------------|-----------------------------|
| <b>Additions:</b>                                           |                             |                             |
| Investment income:                                          |                             |                             |
| Net appreciation in fair value of investments               | \$ 146,344                  | \$ 1,668,570                |
| Dividend income                                             | 220,856                     | 140,216                     |
| Interest income                                             | <u>40,791</u>               | <u>40,459</u>               |
| Total investment income                                     | 407,991                     | 1,849,245                   |
| <b>Contributions:</b>                                       |                             |                             |
| Employer contributions                                      | <u>982,103</u>              | <u>918,051</u>              |
| Total additions                                             | <u>1,390,094</u>            | <u>2,767,296</u>            |
| <b>Deductions:</b>                                          |                             |                             |
| Benefits paid for retirements and terminations              | 308,292                     | 283,112                     |
| Administrative expenses                                     | <u>10,578</u>               | <u>12,850</u>               |
| Total deductions                                            | <u>318,870</u>              | <u>295,962</u>              |
| <b>Net increase</b>                                         | 1,071,224                   | 2,471,334                   |
| <b>Net assets available for benefits, beginning of year</b> | <u>11,384,572</u>           | <u>8,913,238</u>            |
| <b>Net assets available for benefits, end of year</b>       | <u><u>\$ 12,455,796</u></u> | <u><u>\$ 11,384,572</u></u> |

The accompanying notes are an integral part of these financial statements

# THE CHILDREN'S HOME PENSION PLAN

## Notes to Financial Statements

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### ***Basis of Accounting***

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

#### ***Investment Valuation and Income Recognition***

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 10 for discussion of fair value measurements.

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

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

#### ***Cash and Cash Equivalents***

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

#### ***Payment of Benefits***

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

#### ***Expenses***

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

Investment management fees and certain plan administration fees are paid by the Home. In 2014 and 2013, \$154,288 and \$115,213, respectively, of expenses were paid by the Plan Sponsor.

#### ***Related Party Transactions***

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

## THE CHILDREN'S HOME PENSION PLAN

### Notes to Financial Statements (Continued)

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### *Use of Estimates*

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

##### *Subsequent Events*

In preparing its financial statements, The Children's Home of Cincinnati has evaluated events subsequent to the statement of net assets date through June 10, 2015, which is the date the financial statements were available to be issued.

#### NOTE 2 DESCRIPTION OF THE PLAN

The following description of The Children's Home Pension Plan provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

##### *General*

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

##### *Pension Benefits*

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

Normal retirement occurs at the age of 65 with benefits based on 2.6% of an employee's average compensation during the five consecutive years where the compensation was highest reduced by 0.65% of the participant's social security final average compensation offset as outlined in the Plan. Early retirement is permitted at the age of 55 and after 5 years of service. The employees may elect to begin receiving benefits upon attaining the normal retirement date or receive an actuarially reduced benefit upon taking early retirement. There are other various forms of pension benefits and methods of payment available under the Plan.

##### *Death and Disability Benefits*

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

## THE CHILDREN'S HOME PENSION PLAN

### Notes to Financial Statements (Continued)

#### NOTE 2 DESCRIPTION OF THE PLAN (CONTINUED)

##### *Vesting Provisions*

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

##### *Tax Status*

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

The Plan's tax returns are subject to review and examination by federal authorities. The tax returns for the 2011 to 2013 are open to examination.

##### *Frozen Plan*

Effective December 31, 2014, the Plan was deemed frozen. Therefore, employees are no longer able to accrue benefits.

#### NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

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

The actuarial present value of accumulated plan benefits as determined by an actuary from Schneider, Male and Strakowski Co. and Buck Consultants in 2014 and 2013, respectively is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payments (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected dates of payment.

# THE CHILDREN'S HOME PENSION PLAN

## Notes to Financial Statements (Continued)

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

The components of the actuarial present value of accumulated Plan benefits as of January 1, 2014 and 2013 are:

|                                                            | <u>2014</u>                | <u>2013</u>                |
|------------------------------------------------------------|----------------------------|----------------------------|
| Vested benefits:                                           |                            |                            |
| Participants currently receiving payments                  | \$ 1,725,161               | \$ 1,535,173               |
| Other participants                                         | <u>7,167,249</u>           | <u>6,539,520</u>           |
|                                                            | 8,892,410                  | 8,074,693                  |
| Nonvested benefits                                         | <u>358,290</u>             | <u>331,502</u>             |
| Total actuarial present value of accumulated plan benefits | <u><u>\$ 9,250,700</u></u> | <u><u>\$ 8,406,195</u></u> |

The components of the changes in accumulated Plan benefits for the year ending January 1, 2014 and 2013 are:

|                                                                           | <u>2014</u>                | <u>2013</u>                |
|---------------------------------------------------------------------------|----------------------------|----------------------------|
| Actuarial present value of accumulated plan benefits at beginning of year | \$ 8,406,195               | \$ 7,561,659               |
| Increase (decrease) during the year attributable to:                      |                            |                            |
| Benefits paid                                                             | (283,112)                  | (380,507)                  |
| Interest                                                                  | 661,171                    | 590,005                    |
| Assumption changes                                                        | 217,366                    | 9,455                      |
| Benefits accumulated and other                                            | <u>249,080</u>             | <u>625,583</u>             |
| Net increase                                                              | <u>844,505</u>             | <u>844,536</u>             |
| Actuarial present value of accumulated plan benefits at end of year       | <u><u>\$ 9,250,700</u></u> | <u><u>\$ 8,406,195</u></u> |

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

## THE CHILDREN'S HOME PENSION PLAN

### Notes to Financial Statements (Continued)

#### NOTE 4 INVESTMENTS

The fair value of individual investments that represent 5% or more of the Plan's net assets at December 31, 2014 and 2013 are as follows:

|                                | 2014         | 2013         |
|--------------------------------|--------------|--------------|
| Mutual funds:                  |              |              |
| Vanguard 500                   | \$ 2,109,461 | \$ 1,994,471 |
| Templeton Global Bd Fd Advisor | 627,771      | *            |

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

During the years ended December 31, 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 by \$146,344 and \$1,668,570, respectively as follows:

|                  | 2014              | 2013                |
|------------------|-------------------|---------------------|
| Mutual funds     | \$ 69,383         | \$ 617,799          |
| Government bonds | 16,244            | (33,605)            |
| Corporate bonds  | 5,269             | (20,978)            |
| Common stock     | 55,448            | 1,105,354           |
|                  | <u>\$ 146,344</u> | <u>\$ 1,668,570</u> |

#### NOTE 5 FUNDING POLICY

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

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

#### NOTE 6 PLAN TERMINATION

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

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

## THE CHILDREN'S HOME PENSION PLAN

### Notes to Financial Statements (Continued)

#### NOTE 6 PLAN TERMINATION (CONTINUED)

2. Other vested benefits insured by the Pension Benefit Guaranty Corporation.
3. Other noninsured vested benefits.
4. All other nonvested benefits.

Certain benefits under the Plan are insured by the Pension Benefit Guarantee Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. For Plan terminations occurring during 2014, that ceiling is \$5,011 per month. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

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

#### NOTE 7 INFORMATION CERTIFIED BY THE TRUSTEE

The Plan Sponsor has an agreement with U.S. Bank, NA, whereby US Bank serves as the sole trustee of the Plan. The following information has been provided by U.S. Bank, N.A. for the years ended December 31, 2014 and 2013:

- (a) The assets held by U.S. Bank, N.A at December 31, 2014 and 2013, as well as the transactions involving these assets for the years ended December 31, 2014 and 2013.
- (b) The amount of investment income for the years ended December 31, 2014 and 2013.
- (c) Schedule H, Line 4i – Schedule of Assets (Held at End of Year) for the years ended December 31, 2014 and 2013.
- (d) Schedule H, Line 4j – Schedule of Reportable Transactions for the years ended December 31, 2014 and 2013.

## THE CHILDREN'S HOME PENSION PLAN

### Notes to Financial Statements (Continued)

#### NOTE 8 GENERAL ACTUARIAL DATA

The more significant assumptions underlying the actuarial computations and distribution computations upon termination of the Plan for the years beginning January 1, 2014 and 2013 are:

|                    |                                           |
|--------------------|-------------------------------------------|
| Consulting Actuary | Schneider, Male & Strakowski Co. for 2014 |
|                    | Buck Consultants for 2013                 |

#### 2014 Assumed Rate of Return on Investments

Segment rates with four months lookback:

|                         |       |
|-------------------------|-------|
| First segment rate      | 1.19% |
| Second segment rate     | 4.53% |
| Third segment rate      | 5.66% |
| Effective interest rate | 6.67% |

#### 2013 Assumed Rate of Return on Investments

Segment rates with four months lookback:

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

|                    |                                             |
|--------------------|---------------------------------------------|
| Salary Progression | 4.00% compounded annually for 2014 and 2013 |
|--------------------|---------------------------------------------|

#### Mortality

|      |                                                                                                   |
|------|---------------------------------------------------------------------------------------------------|
| 2014 | Annuitant and Non-annuitant - Blended Annuitant/<br>Non-Annuitant Table applicable to small plans |
|------|---------------------------------------------------------------------------------------------------|

Lump Sums - 2014 Applicable Mortality Table

|      |                                                                                                   |
|------|---------------------------------------------------------------------------------------------------|
| 2013 | Annuitant and Non-annuitant - Blended Annuitant/<br>Non-Annuitant Table applicable to small plans |
|------|---------------------------------------------------------------------------------------------------|

## THE CHILDREN'S HOME PENSION PLAN

### Notes to Financial Statements (Continued)

#### NOTE 8 GENERAL ACTUARIAL DATA (CONTINUED)

Termination of Employment

Sample probabilities of withdrawal areas follow for 2014 and 2013:

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

Assumed Retirement Age

65, or attained age if older

Assumptions Made in Valuing  
Spouses' Benefit

80% of participants are assumed to be married at death. Husbands are assumed to be 3 years older than their wives for 2014 and 2013

Assumed Expense

Expected plan administrative and investment expenses of \$10,578 and 12,850 were added to the Target Normal Cost for 2014 and 2013, respectively

Actuarial Method of Calculation  
2014 and 2013

Unit Credit Method

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

The assumptions prescribed by law have changed. The interest rate and mortality tables were updated as required by the Pension Protection Act of 2006. The interest rates are constrained in accordance with the Moving Ahead for Progress in the 21<sup>st</sup> Century Act (MAP-21).

#### NOTE 9 RISKS AND UNCERTAINTIES

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

## THE CHILDREN'S HOME PENSION PLAN

### Notes to Financial Statements (Continued)

#### NOTE 10 FAIR VALUE MEASUREMENTS

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

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

*Level 2* – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in inactive markets
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

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

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

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

Following is a description of the valuation approaches used for assets measured at fair value:

*Cash and cash equivalents:* Value at the net asset value of shares held by the plan at year end.

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

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

# THE CHILDREN'S HOME PENSION PLAN

## Notes to Financial Statements (Continued)

### NOTE 10 FAIR VALUE MEASUREMENTS (CONTINUED)

#### *Assets Measured at Fair Value on a Recurring Basis*

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and 2013:

| Description               | Assets at fair value as of December 31, 2014 |                      |                  |             |
|---------------------------|----------------------------------------------|----------------------|------------------|-------------|
|                           | Total                                        | Level 1              | Level 2          | Level 3     |
| <b>Assets</b>             |                                              |                      |                  |             |
| Cash and cash equivalents | \$ 14,582                                    | \$ -                 | \$ 14,582        | \$ -        |
| Common stock              | 1,955,654                                    | 1,955,654            | -                | -           |
| U.S. Government bonds     | 1,527,861                                    | 1,527,861            | -                | -           |
| Mutual funds              | 8,295,886                                    | 8,295,886            | -                | -           |
| Corporate bonds           | 649,683                                      | 649,683              | -                | -           |
| Total assets              | <u>\$ 12,443,666</u>                         | <u>\$ 12,429,084</u> | <u>\$ 14,582</u> | <u>\$ -</u> |

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

## **Supplemental Information**

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) December 31, 2014

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

| Column A | Column B                                          | Column C                     | Column D  | Column E         |
|----------|---------------------------------------------------|------------------------------|-----------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost      | Current<br>Value |
| *        | First American Prime Obligation Fund              | Interest-bearing cash        | \$ 14,582 | \$ 14,582        |
|          |                                                   |                              | 14,582    | 14,582           |
|          | American Express                                  | Corporate Bonds              | \$ 4,995  | \$ 5,044         |
|          | Apple Inc.                                        | Corporate Bonds              | 14,485    | 14,580           |
|          | Bb T Corporation                                  | Corporate Bonds              | 9,982     | 9,995            |
|          | Bnp Paribas Mtn                                   | Corporate Bonds              | 20,679    | 22,620           |
|          | Bank of America                                   | Corporate Bonds              | 20,369    | 22,219           |
|          | Bank Ny Mellon Mtn                                | Corporate Bonds              | 10,339    | 10,455           |
|          | Cr Bard Inc                                       | Corporate Bonds              | 10,794    | 10,985           |
|          | Berkshire Hathway Brk                             | Corporate Bonds              | 14,906    | 15,221           |
|          | Blackrock Inc.                                    | Corporate Bonds              | 19,933    | 20,597           |
|          | Chevron Corp                                      | Corporate Bonds              | 19,600    | 19,639           |
|          | Cisco Systems                                     | Corporate Bonds              | 21,827    | 22,352           |
|          | Citigroup Inc                                     | Corporate Bonds              | 22,383    | 22,302           |
|          | Colgate Mtn                                       | Corporate Bonds              | 9,952     | 9,771            |
|          | Costco Wholesale                                  | Corporate Bonds              | 19,778    | 19,639           |
|          | Cs First Boston USA                               | Corporate Bonds              | 21,183    | 20,034           |
|          | Fanniemae Aces                                    | Corporate Bonds              | 20,199    | 20,370           |
|          | Gen Elec Cap Crp Mtn                              | Corporate Bonds              | 21,329    | 22,840           |
|          | Goldman Sachs Gp Mtn                              | Corporate Bonds              | 21,108    | 22,414           |
|          | Google Inc.                                       | Corporate Bonds              | 14,997    | 15,612           |
|          | Home Depot                                        | Corporate Bonds              | 14,873    | 14,864           |
|          | Jp Morgan Chase & Co                              | Corporate Bonds              | 20,008    | 20,472           |
|          | Jp Morgan Chase                                   | Corporate Bonds              | 19,677    | 18,639           |
|          | Mercedes Benz Auto                                | Corporate Bonds              | 12,348    | 12,348           |
|          | Merck Co. Inc.                                    | Corporate Bonds              | 9,977     | 9,907            |
|          | Pnc Funding Corp                                  | Corporate Bonds              | 4,994     | 5,135            |
|          | Proctor Gamble                                    | Corporate Bonds              | 15,147    | 15,174           |
|          | Public Serv Co                                    | Corporate Bonds              | 9,954     | 9,747            |
|          | Santander Drive Auto                              | Corporate Bonds              | 9,656     | 9,676            |
|          | State Street Corp                                 | Corporate Bonds              | 14,978    | 15,088           |
|          | Toyota Mtr Cred Mtn                               | Corporate Bonds              | 15,061    | 15,063           |
|          | Wf Rbs                                            | Corporate Bonds              | 25,750    | 25,208           |
|          | Wachovia Bank                                     | Corporate Bonds              | 16,918    | 15,540           |
|          | Walmart                                           | Corporate Bonds              | 18,833    | 19,700           |
|          | Wells Fargo Mtn                                   | Corporate Bonds              | 14,816    | 15,202           |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2014

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

| Column A | Column B                                          | Column C                     | Column D  | Column E         |
|----------|---------------------------------------------------|------------------------------|-----------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost      | Current<br>Value |
|          | World Financial                                   | Corporate Bonds              | \$ 15,710 | \$ 15,227        |
|          | Bp Capital Markets                                | Corporate Bonds              | 10,000    | 10,289           |
|          | Deutsche Bank Ag Mtn                              | Corporate Bonds              | 20,400    | 20,434           |
|          | Rio Tinto Fin USA                                 | Corporate Bonds              | 19,890    | 19,992           |
|          | Total Cap Canada                                  | Corporate Bonds              | 9,990     | 9,929            |
|          | Westpac Banking                                   | Corporate Bonds              | 25,785    | 25,361           |
|          |                                                   | Total Corporate Bonds        | 643,603   | 649,683          |
|          | American Express Co                               | Common Stock                 | \$ 10,406 | \$ 14,886        |
|          | Ameriprise                                        | Common Stock                 | 26,349    | 41,394           |
|          | Anthem Inc.                                       | Common Stock                 | 13,941    | 14,578           |
|          | Apple Inc.                                        | Common Stock                 | 19,554    | 28,478           |
|          | Blackrock Inc                                     | Common Stock                 | 24,860    | 43,622           |
|          | Cbs Corp Class B non Voting                       | Common Stock                 | 26,393    | 24,350           |
|          | Cf Industries                                     | Common Stock                 | 10,447    | 14,172           |
|          | CVS Health Corporation                            | Common Stock                 | 27,972    | 33,709           |
|          | Cameron International Corp                        | Common Stock                 | 19,478    | 15,485           |
|          | Chevron Corporation                               | Common Stock                 | 12,884    | 12,564           |
|          | Cisco Sys Inc                                     | Common Stock                 | 18,080    | 23,643           |
|          | Citigroup Inc                                     | Common Stock                 | 20,653    | 26,730           |
|          | Conocophillips                                    | Common Stock                 | 12,854    | 14,088           |
|          | Discover Finl                                     | Common Stock                 | 27,427    | 28,554           |
|          | EMC Corporation                                   | Common Stock                 | 20,210    | 21,889           |
|          | Express Scripts Inc                               | Common Stock                 | 28,051    | 40,642           |
|          | Gannett Inc                                       | Common Stock                 | 28,193    | 34,452           |
|          | General Electric Co                               | Common Stock                 | 22,968    | 26,988           |
|          | General Mills Inc                                 | Common Stock                 | 7,495     | 10,346           |
|          | Gilead Sciences Inc                               | Common Stock                 | 36,801    | 39,306           |
|          | Goldman Sachs Group Inc                           | Common Stock                 | 27,393    | 32,951           |
|          | Google Inc. Cl A                                  | Common Stock                 | 8,466     | 13,797           |
|          | Google Inc. Cl C                                  | Common Stock                 | 8,424     | 13,686           |
|          | Halliburton Co                                    | Common Stock                 | 21,224    | 12,664           |
|          | Hewlett Packard Co                                | Common Stock                 | 26,974    | 42,939           |
|          | Home Depot Inc                                    | Common Stock                 | 31,911    | 45,662           |
|          | Illinois Tool Works                               | Common Stock                 | 18,426    | 32,956           |
|          | Intel Corp                                        | Common Stock                 | 25,698    | 42,278           |
|          | JP Morgan Chase Co                                | Common Stock                 | 24,377    | 33,042           |
|          | Lincoln Natl Corp Ind                             | Common Stock                 | 19,534    | 23,126           |
|          | Macys Inc                                         | Common Stock                 | 23,149    | 31,692           |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2014

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

| Column A | Column B                                          | Column C                     | Column D  | Column E         |
|----------|---------------------------------------------------|------------------------------|-----------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost      | Current<br>Value |
|          | Marathon Petroleum Corp                           | Common Stock                 | \$ 14,512 | \$ 13,810        |
|          | McKesson Corporation                              | Common Stock                 | 14,700    | 35,081           |
|          | Merck And Co Inc New                              | Common Stock                 | 16,497    | 20,501           |
|          | Nextera Energy Inc                                | Common Stock                 | 10,149    | 15,837           |
|          | Norfolk Southern Corp                             | Common Stock                 | 21,003    | 29,595           |
|          | Oracle Corporation                                | Common Stock                 | 17,733    | 24,509           |
|          | Oshkosh Corporation                               | Common Stock                 | 14,012    | 12,357           |
|          | Pfizer Inc                                        | Common Stock                 | 10,742    | 12,896           |
|          | Phillips 66                                       | Common Stock                 | 20,207    | 23,374           |
|          | Qualcomm Inc                                      | Common Stock                 | 19,446    | 26,090           |
|          | State Str Corp                                    | Common Stock                 | 11,040    | 18,055           |
|          | Stryker Corp                                      | Common Stock                 | 13,002    | 15,187           |
|          | Union Pacific Corp                                | Common Stock                 | 24,040    | 54,562           |
|          | United Rentals Inc.                               | Common Stock                 | 21,160    | 36,214           |
|          | United Technologies Corp                          | Common Stock                 | 11,673    | 15,525           |
|          | United Health Group Inc.                          | Common Stock                 | 17,151    | 35,382           |
|          | Verizon Communications Inc.                       | Common Stock                 | 7,276     | 6,736            |
|          | Wells Fargo Co                                    | Common Stock                 | 20,446    | 31,138           |
|          | Whirlpool Corp                                    | Common Stock                 | 27,526    | 36,036           |
|          | Zimmer Holdings Inc.                              | Common Stock                 | 15,561    | 20,189           |
|          | Daimler Ag                                        | Common Stock                 | 6,874     | 6,592            |
|          | Acenture Plc CI A                                 | Common Stock                 | 3,678     | 4,466            |
|          | Delphi Automotive Plc                             | Common Stock                 | 26,673    | 34,469           |
|          | Invesco Ltd                                       | Common Stock                 | 14,196    | 14,109           |
|          | Seagate Technology                                | Common Stock                 | 21,446    | 22,810           |
|          | Ubs Group Ag                                      | Common Stock                 | 19,109    | 19,778           |
|          | Te Connectivity Ltd                               | Common Stock                 | 20,885    | 28,210           |
|          | Adecco Sa ADR                                     | Common Stock                 | 8,278     | 7,720            |
|          | Akzo Nobel Nv Sponsored ADR                       | Common Stock                 | 12,432    | 12,084           |
|          | Amadeus It Holding Unsp ADR                       | Common Stock                 | 6,886     | 7,317            |
|          | Arzyta Ag Unsp ADR                                | Common Stock                 | 6,839     | 6,738            |
|          | Aviva Plc ADR                                     | Common Stock                 | 11,096    | 11,697           |
|          | Axa ADR                                           | Common Stock                 | 11,666    | 11,331           |
|          | Bp Plc Spons                                      | Common Stock                 | 9,317     | 7,052            |
|          | BNP Paribas                                       | Common Stock                 | 7,888     | 6,170            |
|          | Banco Santander Cent Hispano ADR                  | Common Stock                 | 5,376     | 4,815            |
|          | Barclays Plc ADR                                  | Common Stock                 | 8,631     | 8,000            |
|          | Bayer Ag ADR                                      | Common Stock                 | 7,047     | 7,526            |
|          | C & C Group Plc ADR                               | Common Stock                 | 13,910    | 11,506           |
|          | Cnooc Ltd ADR                                     | Common Stock                 | 3,081     | 2,032            |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2014

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

| Column A | Column B                                          | Column C                     | Column D | Column E         |
|----------|---------------------------------------------------|------------------------------|----------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost     | Current<br>Value |
|          | Carnival Plc ADR                                  | Common Stock                 | \$ 8,423 | \$ 10,573        |
|          | China Construct Unspn ADR                         | Common Stock                 | 2,875    | 2,879            |
|          | Chow Tai Fook Jewel Unsp ADR                      | Common Stock                 | 3,784    | 3,417            |
|          | Corbion Nv Unsp ADR                               | Common Stock                 | 5,021    | 3,803            |
|          | Credit Suisse                                     | Common Stock                 | 8,423    | 7,399            |
|          | Danone Spons ADR                                  | Common Stock                 | 6,236    | 5,532            |
|          | Diageo Plc Sponsored ADR                          | Common Stock                 | 14,014   | 18,026           |
|          | Embraer Sa A                                      | Common Stock                 | 3,414    | 3,502            |
|          | Ericsson Lm Tel Sp ADR                            | Common Stock                 | 7,883    | 8,470            |
|          | Fletcher Building Spn ADR                         | Common Stock                 | 6,695    | 5,985            |
|          | Gdf Suezsopn ADR                                  | Common Stock                 | 2,438    | 2,097            |
|          | Oao Gazprom Spon ADR                              | Common Stock                 | 7,076    | 3,715            |
|          | G4S Plc ADR                                       | Common Stock                 | 5,662    | 5,579            |
|          | Opap Sa Sponsored ADR                             | Common Stock                 | 6,100    | 3,677            |
|          | H Lundbeck AS Spn ADR                             | Common Stock                 | 3,265    | 3,464            |
|          | Hsbc Holdings Plc Spons ADR                       | Common Stock                 | 15,954   | 15,586           |
|          | Heidelbergcement ADR                              | Common Stock                 | 14,876   | 13,544           |
|          | Hitachi Ltd.                                      | Common Stock                 | 6,776    | 7,083            |
|          | Hoya Corp ADR                                     | Common Stock                 | 10,980   | 13,295           |
|          | Hypermarcas SA Spn ADR                            | Common Stock                 | 5,957    | 4,789            |
|          | Incitec Pivot Ltd. ADR                            | Common Stock                 | 9,692    | 9,113            |
|          | Indra Sistemas Sa Unsp ADR                        | Common Stock                 | 10,463   | 5,640            |
|          | Itau Unibanco Holdings SA ADR                     | Common Stock                 | 8,085    | 8,209            |
|          | Kt Corp Sp ADR                                    | Common Stock                 | 5,878    | 5,224            |
|          | Lg Display Co Ltd ADR                             | Common Stock                 | 3,430    | 4,166            |
|          | Lixil Group Corp ADR                              | Common Stock                 | 5,653    | 4,670            |
|          | Lloyds Banking Group PLC ADR                      | Common Stock                 | 9,792    | 13,502           |
|          | Marine Harvest ADR                                | Common Stock                 | 13,019   | 15,709           |
|          | Nestle Spa Sponsored ADR                          | Common Stock                 | 8,914    | 8,389            |
|          | Nidec Corporation ADR                             | Common Stock                 | 4,246    | 4,944            |
|          | Norsk Hydro AS Sponsored ADR                      | Common Stock                 | 6,168    | 6,305            |
|          | Nsk Ltd ADR                                       | Common Stock                 | 6,883    | 7,955            |
|          | Orkla Asa Spon ADR                                | Common Stock                 | 3,247    | 2,446            |
|          | Otsuka Holdings Ltd ADR                           | Common Stock                 | 8,961    | 9,194            |
|          | Posco ADR                                         | Common Stock                 | 6,919    | 5,105            |
|          | Qinetiq Group Plc ADR                             | Common Stock                 | 5,252    | 4,677            |
|          | Rio Tinto Plc ADR                                 | Common Stock                 | 5,626    | 4,376            |
|          | Koninklijke Royal Kpn Nv Sp ADR                   | Common Stock                 | 9,267    | 7,688            |
|          | Safran Sa Unspn ADR                               | Common Stock                 | 11,563   | 11,216           |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2014

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

| Column A | Column B                                          | Column C                     | Column D   | Column E         |
|----------|---------------------------------------------------|------------------------------|------------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost       | Current<br>Value |
|          | Sanofi ADR                                        | Common Stock                 | \$ 2,635   | \$ 2,281         |
|          | Schneider Elect SA Unsp ADR                       | Common Stock                 | 5,513      | 4,827            |
|          | Sony Corp ADR                                     | Common Stock                 | 7,258      | 7,779            |
|          | Sumitomo                                          | Common Stock                 | 33,519     | 25,152           |
|          | Tdk Corp ADR                                      | Common Stock                 | 4,650      | 5,003            |
|          | Teleperformance Unsp ADR                          | Common Stock                 | 9,741      | 12,204           |
|          | Teva Pharmaceuticals Inds Ltd ADR                 | Common Stock                 | 9,514      | 10,927           |
|          | Total Spa Spon ADR                                | Common Stock                 | 11,143     | 9,216            |
|          | Toyota Mtr Corp ADR                               | Common Stock                 | 5,162      | 5,647            |
|          | Travelsky Technology ADRH                         | Common Stock                 | 8,429      | 9,872            |
|          | Turkiye Garanti Bankasi ASADR                     | Common Stock                 | 6,757      | 6,809            |
|          | Unilever NV ADR                                   | Common Stock                 | 4,022      | 3,904            |
|          | Wpp Plc sponsored ADR                             | Common Stock                 | 8,337      | 10,931           |
|          | Wienerberger Ag ADR                               | Common Stock                 | 10,881     | 8,006            |
|          |                                                   | Total Common Stock           | 1,620,249  | 1,955,654        |
|          | Artisan Intl Fund Instl Shrs                      | Mutual Funds                 | \$ 625,830 | \$ 619,425       |
|          | Dfa Emerging Markets Value                        | Mutual Funds                 | 473,916    | 444,085          |
|          | Dfa Intl Small Cap Value Pt                       | Mutual Funds                 | 628,703    | 582,096          |
|          | Dfa US Small Cap Value Portfolio                  | Mutual Funds                 | 483,079    | 477,392          |
|          | Gabelli Small Cap Growth I                        | Mutual Funds                 | 333,684    | 469,185          |
|          | Harbor International Fund #11                     | Mutual Funds                 | 632,614    | 588,487          |
|          | Jpmorgan Alerican Mlp Index Etn                   | Mutual Funds                 | 492,988    | 487,484          |
|          | John Hancock III Disc Mc Is                       | Mutual Funds                 | 339,633    | 538,190          |
|          | Oppenheimer Developing Mkts Fds CI Y              | Mutual Funds                 | 424,286    | 440,512          |
|          | Van Eck Global Hard Assets I                      | Mutual Funds                 | 442,676    | 385,803          |
|          | Vanguard Mid Cap ETF                              | Mutual Funds                 | 331,955    | 525,995          |
|          | Vanguard 500                                      | Mutual Funds                 | 1,883,605  | 2,109,461        |
|          | Templeton Global Bd Fd Advisor                    | Mutual Funds                 | 654,604    | 627,771          |
|          |                                                   | Total Mutual Funds           | 7,747,572  | 8,295,886        |
|          | FHLMC Gd                                          | U.S. Government Bonds        | \$ 4,499   | \$ 4,474         |
|          | FHLB                                              | U.S. Government Bonds        | 39,926     | 39,926           |
|          | FHLB Deb                                          | U.S. Government Bonds        | 134,665    | 132,349          |
|          | FNMA Deb                                          | U.S. Government Bonds        | 184,833    | 184,278          |
|          | FNMA MTN                                          | U.S. Government Bonds        | 55,890     | 55,493           |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2014

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

| Column A | Column B                                          | Column C                       | Column D      | Column E         |
|----------|---------------------------------------------------|--------------------------------|---------------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment   | Cost          | Current<br>Value |
|          | FNMA                                              | U.S. Government Bonds          | \$ 19,898     | \$ 20,254        |
|          | FNMA Gtd                                          | U.S. Government Bonds          | 20,200        | 21,240           |
|          | FHLMC Mitcl Mtg                                   | U.S. Government Bonds          | 70,475        | 68,916           |
|          | FHLMC MTN                                         | U.S. Government Bonds          | 417,344       | 418,441          |
|          | FHLMC Debt                                        | U.S. Government Bonds          | 73,995        | 74,406           |
|          | US Treasury Nt                                    | U.S. Government Bonds          | 506,879       | 508,084          |
|          |                                                   | Total U.S. Government<br>Bonds | 1,528,604     | 1,527,861        |
|          |                                                   | Total investments              | \$ 11,554,610 | \$ 12,443,666    |

\* Party-in-Interest

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

See independent auditors' disclaimer of opinion

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4j – Schedule of Reportable Transactions (Category 1 – Single Transaction Exceeds 5% of Value) December 31, 2014

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

| COLUMN A                                     | COLUMN B                 | COLUMN C       | COLUMN D      | COLUMN G       | COLUMN H                          | COLUMN I           |
|----------------------------------------------|--------------------------|----------------|---------------|----------------|-----------------------------------|--------------------|
| Identity                                     | Description of Asset     | Purchase Price | Selling Price | Cost of Assets | Current Value at Transaction Date | Net Gain or (Loss) |
| First American Prime<br>Obligation Fund CI Y | Interest-bearing<br>Cash | \$ 720,728     | \$ -          | \$ 720,728     | \$ 720,728                        | \$ -               |
| First American Prime<br>Obligation Fund CI Y | Interest-bearing<br>Cash | 1,170,000      | -             | 1,170,000      | 1,170,000                         | -                  |
| First American Prime<br>Obligation Fund CI Y | Interest-bearing<br>Cash | -              | 1,170,000     | 1,170,000      | 1,170,000                         | -                  |
| First American Prime<br>Obligation Fund CI Y | Interest-bearing<br>Cash | -              | 1,240,000     | 1,240,000      | 1,240,000                         | -                  |

See independent auditors' disclaimer of opinion

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| <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><b>▶ Complete all entries in accordance with the Instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="font-size: 24pt; font-weight: bold;">2014</div><br><br>This Form is Open to Public Inspection |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>Part I Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |
| For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |
| <b>A</b> This return/report is for: <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan (Filers checking this box attach a list of participating employer information in accordance with the form instructions); or<br><br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) _____<br><br><b>B</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).<br><br><b>C</b> If the plan is a collectively-bargained plan, check here . . . . . <input type="checkbox"/><br><br><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;<br><input type="checkbox"/> special extension (enter description) |  |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                          |     |                                                |  |                                                              |  |                                                             |  |                                                      |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----|------------------------------------------------|--|--------------------------------------------------------------|--|-------------------------------------------------------------|--|------------------------------------------------------|--|
| <b>Part II Basic Plan Information --- enter all requested information</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                          |     |                                                |  |                                                              |  |                                                             |  |                                                      |  |
| <b>1a</b> Name of plan<br><div style="border: 1px solid black; padding: 5px; margin-top: 5px;">The Children's Home Pension Plan</div><br><br><b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br><div style="border: 1px solid black; padding: 5px; margin-top: 5px;">The Children's Home of Cincinnati</div><br><br><div style="border: 1px solid black; padding: 5px; margin-top: 5px;">5050 Madison Road</div><br><br><div style="border: 1px solid black; padding: 5px; margin-top: 5px;">US Cincinnati OH 45227</div> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #f2f2f2;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="text-align: center;">001</td> </tr> <tr> <td colspan="2" style="background-color: #f2f2f2;"><b>1c</b> Effective date of plan<br/>05/01/2006</td> </tr> <tr> <td colspan="2" style="background-color: #f2f2f2;"><b>2b</b> Employer Identification Number (EIN)<br/>31-0536969</td> </tr> <tr> <td colspan="2" style="background-color: #f2f2f2;"><b>2c</b> Plan Sponsor's telephone number<br/>(513) 272-2800</td> </tr> <tr> <td colspan="2" style="background-color: #f2f2f2;"><b>2d</b> Business code (see instructions)<br/>624100</td> </tr> </table> | <b>1b</b> Three-digit plan number (PN) ▶ | 001 | <b>1c</b> Effective date of plan<br>05/01/2006 |  | <b>2b</b> Employer Identification Number (EIN)<br>31-0536969 |  | <b>2c</b> Plan Sponsor's telephone number<br>(513) 272-2800 |  | <b>2d</b> Business code (see instructions)<br>624100 |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                          |     |                                                |  |                                                              |  |                                                             |  |                                                      |  |
| <b>1c</b> Effective date of plan<br>05/01/2006                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                          |     |                                                |  |                                                              |  |                                                             |  |                                                      |  |
| <b>2b</b> Employer Identification Number (EIN)<br>31-0536969                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                          |     |                                                |  |                                                              |  |                                                             |  |                                                      |  |
| <b>2c</b> Plan Sponsor's telephone number<br>(513) 272-2800                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                          |     |                                                |  |                                                              |  |                                                             |  |                                                      |  |
| <b>2d</b> Business code (see instructions)<br>624100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                          |     |                                                |  |                                                              |  |                                                             |  |                                                      |  |

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

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

|                                                                                                            |                                        |          |                                                                             |
|------------------------------------------------------------------------------------------------------------|----------------------------------------|----------|-----------------------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                           | <br>Signature of plan administrator    | <br>Date | Janet S. Neidhard<br>Enter name of individual signing as plan administrator |
| <b>SIGN HERE</b>                                                                                           | <br>Signature of employer/plan sponsor | <br>Date | <br>Enter name of individual signing as employer or plan sponsor            |
| <b>SIGN HERE</b>                                                                                           | <br>Signature of DFE                   | <br>Date | <br>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                                                                                                           |  | <b>3b</b> Administrator's EIN                                            |     |
| <b>3c</b> Administrator's telephone number                                                                                                                                                                         |  |                                                                          |     |
| <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>4b</b> EIN<br><br><b>4c</b> PN                                        |     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                            |  | 5                                                                        | 391 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).                                                           |  |                                                                          |     |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year . . . . .                                                                                                                        |  | 6a(1)                                                                    | 203 |
| <b>a(2)</b> Total number of active participants at the end of the plan year . . . . .                                                                                                                              |  | 6a(2)                                                                    | 197 |
| <b>b</b> Retired or separated participants receiving benefits . . . . .                                                                                                                                            |  | 6b                                                                       | 25  |
| <b>c</b> Other retired or separated participants entitled to future benefits . . . . .                                                                                                                             |  | 6c                                                                       | 192 |
| <b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c . . . . .                                                                                                                                                           |  | 6d                                                                       | 414 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits . . . . .                                                                                                     |  | 6e                                                                       | 0   |
| <b>f</b> Total. Add lines 6d and 6e . . . . .                                                                                                                                                                      |  | 6f                                                                       | 414 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) . . . . .                                                                |  | 6g                                                                       |     |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested . . . . .                                                                    |  | 6h                                                                       |     |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)                                                                                     |  | 7                                                                        |     |
| <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   1I                                            |  |                                                                          |     |
| <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:<br><br>Plan funding arrangement (check all that apply) |  |                                                                          |     |
| <b>9a</b>                                                                                                                                                                                                          |  | <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"/> R (Retirement Plan Information)                                                                                                                                            |  | (1) <input checked="" type="checkbox"/> H (Financial Information)        |     |
| (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary                                                            |  | (2) <input type="checkbox"/> I (Financial Information - Small Plan)      |     |
| (3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                                                                               |  | (3) <input type="checkbox"/> A (Insurance Information)                   |     |
|                                                                                                                                                                                                                    |  | (4) <input checked="" type="checkbox"/> C (Service Provider Information) |     |
|                                                                                                                                                                                                                    |  | (5) <input type="checkbox"/> D (DFE/Participating Plan Information)      |     |
|                                                                                                                                                                                                                    |  | (6) <input type="checkbox"/> G (Financial Transaction Schedules)         |     |

**Part III****Form M-1 Compliance Information (to be completed by welfare benefit plans)**

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) . . . . . ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) . . ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <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>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>2014</b><br><br><b>This Form is Open to Public Inspection</b> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

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.

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><b>The Children's Home Pension Plan</b>                                                                          | <b>B</b> Three-digit plan number (PN) ▶<br><b>001</b>                                                                                                   |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><b>The Children's Home of Cincinnati</b>                      | <b>D</b> Employer Identification Number (EIN)<br><b>31-0536969</b>                                                                                      |
| <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 checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |

|                                                                                                                                                                                                                 |                            |                           |                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| <b>Part I Basic Information</b>                                                                                                                                                                                 |                            |                           |                          |
| <b>1</b> Enter the valuation date: Month <b>01</b> Day <b>01</b> Year <b>2014</b>                                                                                                                               |                            |                           |                          |
| <b>2</b> Assets:                                                                                                                                                                                                |                            |                           |                          |
| <b>a</b> Market value .....                                                                                                                                                                                     | <b>2a</b>                  | <b>11,380,399</b>         |                          |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  | <b>2b</b>                  | <b>10,447,056</b>         |                          |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                                            | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment .....                                                                                                                                     | <b>21</b>                  | <b>1,926,859</b>          | <b>1,926,859</b>         |
| <b>b</b> For terminated vested participants .....                                                                                                                                                               | <b>168</b>                 | <b>2,611,872</b>          | <b>2,611,872</b>         |
| <b>c</b> For active participants .....                                                                                                                                                                          | <b>203</b>                 | <b>6,059,899</b>          | <b>6,231,371</b>         |
| <b>d</b> Total .....                                                                                                                                                                                            | <b>392</b>                 | <b>10,598,630</b>         | <b>10,770,102</b>        |
| <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>                   | <b>6.67 %</b>             |                          |
| <b>6</b> Target normal cost .....                                                                                                                                                                               | <b>6</b>                   | <b>699,638</b>            |                          |

**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>                                                         |  | <b>04/10/2015</b>                                      |
| Signature of actuary<br><b>Mark A. Strakowski</b>                        |                                                                                     | Date<br><b>14-06521</b>                                |
| Type or print name of actuary<br><b>Schneider, Male &amp; Strakowski</b> |                                                                                     | Most recent enrollment number<br><b>(513) 984-6100</b> |
| Firm name<br><b>4520 Cooper Rd Ste 203</b>                               |                                                                                     | Telephone number (including area code)                 |
| <b>US Cincinnati OH 45242</b>                                            |                                                                                     |                                                        |
| 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) 2014  
v.140124

**Part II Beginning of Year Carryover and Prefunding Balances**

|                                                                                                                                                                      | (a) Carryover balance | (b) Prefunding balance |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                             | <b>487</b>            | <b>0</b>               |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                          | <b>0</b>              | <b>0</b>               |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                                                | <b>487</b>            | <b>0</b>               |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>16.71</u> % .....                                                                                | <b>81</b>             | <b>0</b>               |
| <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) .....                                                                                      |                       | <b>1,211</b>           |
| <b>b(1)</b> 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>6.47</u> % ..... |                       | <b>79</b>              |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                       | <b>0</b>               |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance ..                                                                           |                       | <b>1,290</b>           |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                      |                       | <b>0</b>               |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                                    | <b>0</b>              | <b>0</b>               |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....                                                                         | <b>568</b>            | <b>0</b>               |

**Part III Funding Percentages**

|                                                                                                                                                                            |           |                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | <b>96.99</b> % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | <b>96.99</b> % |
| <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> | <b>87.58</b> % |
| <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> | %              |

**Part IV Contributions and Liquidity Shortfalls****18** 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 |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>03/28/2014</b>        | <b>220,161</b>                    | <b>0</b>                        |                          |                                   |                                 |
| <b>06/11/2014</b>        | <b>761,942</b>                    | <b>0</b>                        |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>          |                                   |                                 | <b>18(b)</b>             | <b>982,103</b>                    | <b>18(c)</b> <b>0</b>           |

**19** 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> | <b>0</b>       |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                   | <b>19b</b> | <b>0</b>       |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .. | <b>19c</b> | <b>957,384</b> |

**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  |
| <b>0</b>                                                   | <b>0</b> | <b>0</b> | <b>0</b> |

**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****4****22** Weighted average retirement age . . . . .**22****62****23** Mortality table(s) (see instructions)☒ Prescribed - combined☐ Prescribed - separate☐ Substitute**Part VI Miscellaneous items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment . . . . . ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment . . . . . ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment . . . . . ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment . . . . .**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years . . . . .**28****0****29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) . . . . .**29****0****30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) . . . . .**30****0****Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6) . . . . .**31a****699,638****b** Excess assets, if applicable, but not greater than line 31a . . . . .**31b****0****32** Amortization installments:

Outstanding Balance

Installment

**a** Net shortfall amortization installment . . . . .**323,614****158,003****b** Waiver amortization installment . . . . .**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_) and the waived amount . . . . .**33****0****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) . . . . .**34****857,641****35** Balances elected for use to offset funding requirement . . . . .**0****0****0****36** Additional cash requirement (line 34 minus line 35) . . . . .**36****857,641****37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) . . . . .**37****957,384****38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) . . . . .**38a****99,743****b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances . . . . .**38b****0****39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) . . . . .**39****0****40** Unpaid minimum required contributions for all years . . . . .**40****Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected . . . . . ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made . . . . . ☐ 2009 ☐ 2010 ☐ 2011 ☐ 2012**42** Amount of acceleration adjustment . . . . .**42****43** Excess installment acceleration amount to be carried over to future plan years . . . . .**43**

**The Children's Home  
Pension Plan**

Summary of Plan Provisions  
Plan Year: 1 1 2014 to 12 31 2014  
Valuation Date: 1 1 2014

|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Plan Effective Date</b>       | May 1, 2006                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Plan Year</b>                 | From January 1 to December 31                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Eligibility</b>               | <p>All employees not excluded by class are eligible to enter on the beginning of the month coincident with or following the completion of the following requirements:</p> <p>1 year of service<br/>Minimum age 21</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Normal Retirement Age</b>     | All participants are eligible to retire with their full retirement benefit on attainment of age 65.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Normal Retirement Benefit</b> | <p>Upon normal retirement each participant will be entitled to a benefit payable in the normal form equal to the following:</p> <p>2.6 percent of compensation times credited years</p> <p>less 16.25 percent of the required average salary amount based on the law in effect when first applied with the required average salary amount based on the assumption that compensation will continue after retirement to Social Security retirement age</p> <p>Credited years are years commencing with the date of hire and ending with the retirement year excluding the following:</p> <p>Years before age 18<br/>Years with less than 1,000 hours</p> <p>with a maximum of 25 years</p> <p>Maximum benefit is \$17,500 per month<br/>Maximum percent of salary is 100%</p> <p>Benefit is based on average salary during the highest 5 consecutive years of employment</p> |
| <b>Early Retirement Age</b>      | <p>Attainment of age 55<br/>Completion of 5 years of service from hire date</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Early Retirement Benefit</b>  | 1 15th, 1 30th                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Normal Form of Benefit</b>    | A benefit payable for the life of the participant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |



**The Children's Home  
Pension Plan**

Summary of Plan Provisions  
Plan Year: 1 1 2014 to 12 31 2014  
Valuation Date: 1 1 2014

| Credited Years | Vested Percent |
|----------------|----------------|
| 2              | 0              |
| 3              | 100            |

Credited years are years commencing with the date of hire and ending with the retirement year excluding the following:

Years before the effective date  
Years before age 18  
Years with less than 1,000 hours

**Top-Heavy Status**

A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently not top-heavy.

**Death Benefit**

Survivor portion of a qualified joint and 50.00% survivor annuity payable to the surviving spouse.

**The Children's Home  
Pension Plan**

Statement of Actuarial Assumptions and Method

Plan Year: 1 1 2014 to 12 31 2014

Valuation Date: 1 1 2014

|                           | <u>For Funding</u>                                                                                                                                       |                       | <u>For 417(e)</u>                                                                                                                                        | <u>For Actuarial Equiv.</u>                               |
|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
|                           | <u>Min</u>                                                                                                                                               | <u>Max</u>            |                                                                                                                                                          |                                                           |
| <b>Interest Rates</b>     | Seg 1                                                                                                                                                    | 4.99% 1.37%           | Seg 1                                                                                                                                                    | 1.19%                                                     |
|                           |                                                                                                                                                          |                       |                                                                                                                                                          | Pre-Retirement<br>6.00%                                   |
|                           | Seg 2                                                                                                                                                    | 6.32% 4.05%           | Seg 2                                                                                                                                                    | 4.53%                                                     |
|                           |                                                                                                                                                          |                       |                                                                                                                                                          | Post-Retirement<br>6.00%                                  |
|                           | Seg 3                                                                                                                                                    | 6.99% 5.06%           | Seg 3                                                                                                                                                    | 5.66%                                                     |
| <b>Pre-Retirement</b>     |                                                                                                                                                          |                       |                                                                                                                                                          |                                                           |
| <b>Turnover</b>           | ultimate turnover table                                                                                                                                  |                       | ultimate turnover table                                                                                                                                  | None                                                      |
| <b>Mortality</b>          | Male-RP2000<br>Employee Male Table<br>Projected to 2029 with<br>Scale AA<br>Female-RP2000<br>Employee Female<br>Table Projected to<br>2029 with Scale AA |                       | Male-RP2000<br>Employee Male Table<br>Projected to 2029 with<br>Scale AA<br>Female-RP2000<br>Employee Female<br>Table Projected to<br>2029 with Scale AA | 2014 Applicable<br>Mortality Table from<br>Notice 2013-49 |
| <b>Assumed Ret Age</b>    | Normal retirement age<br>65                                                                                                                              |                       | Normal retirement age<br>65                                                                                                                              | Normal retirement age<br>65                               |
| <b>Early Ret Rates</b>    | Percentage of<br>remaining lives that<br>retire early at the<br>indicated number of<br>years before NRA                                                  |                       |                                                                                                                                                          |                                                           |
|                           | <b>Years to<br/>Retire</b>                                                                                                                               | <b>Pct<br/>Retire</b> |                                                                                                                                                          |                                                           |
|                           | 1                                                                                                                                                        | 80%                   |                                                                                                                                                          |                                                           |
|                           | 2                                                                                                                                                        | 80%                   |                                                                                                                                                          |                                                           |
|                           | 3                                                                                                                                                        | 80%                   |                                                                                                                                                          |                                                           |
|                           | 4                                                                                                                                                        | 10%                   |                                                                                                                                                          |                                                           |
|                           | 5                                                                                                                                                        | 10%                   |                                                                                                                                                          |                                                           |
|                           | 6                                                                                                                                                        | 2%                    |                                                                                                                                                          |                                                           |
|                           | 7                                                                                                                                                        | 2%                    |                                                                                                                                                          |                                                           |
|                           | 8                                                                                                                                                        | 2%                    |                                                                                                                                                          |                                                           |
|                           | 9                                                                                                                                                        | 2%                    |                                                                                                                                                          |                                                           |
|                           | 10                                                                                                                                                       | 2%                    |                                                                                                                                                          |                                                           |
| <b>Future Salary Incr</b> | 4% SALARY SCALE                                                                                                                                          |                       | None                                                                                                                                                     | None                                                      |

**The Children's Home  
Pension Plan**

Statement of Actuarial Assumptions and Method

Plan Year: 1 1 2014 to 12 31 2014

Valuation Date: 1 1 2014

|                                           |                                                     |                                                     |                                                     |
|-------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|
| <b>Future Wage Base</b>                   | Three and one half percent(3.5%) Increase per year  | None                                                | None                                                |
| <b>Future Soc. Sec. CPI</b>               | Three percent(3%) increase per year                 | None                                                | None                                                |
| <b>Post-Retirement</b>                    |                                                     |                                                     |                                                     |
| <b>Mortality</b>                          | 2014 Applicable Mortality Table from Notice 2013-49 | 2014 Applicable Mortality Table from Notice 2013-49 | 2014 Applicable Mortality Table from Notice 2013-49 |
| <b>Assumed Benefit Form For Funding</b>   | Normal Form                                         |                                                     |                                                     |
| <b>Calculated Effective Interest Rate</b> | 6.67%                                               |                                                     |                                                     |

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 90.1% of the market value of assets.

**The Children's Home Pension Plan**

EIN: 31-0536969

PN: 001

**Schedule SB, Line 19 - Discounted Employer Contributions**

| <u>Date</u>                                                                              | <u>Amount</u> | <u>Plan Year</u> | <u>Days Discounted at<br/>Effective Rate of 6.67%</u> | <u>Days Discounted at<br/>Penalty Rate of 11.67%</u> | <u>Discounted Value</u> |
|------------------------------------------------------------------------------------------|---------------|------------------|-------------------------------------------------------|------------------------------------------------------|-------------------------|
| Line 19c - Contributions Allocated Toward Minimum Required Contribution for Current Year |               |                  |                                                       |                                                      |                         |
| 3/28/2014                                                                                | 220,161       | 2014             | 86                                                    | 0                                                    | 216,837                 |
| 6/11/2014                                                                                | 761,942       | 2014             | 161                                                   | 0                                                    | 740,547                 |
| Total                                                                                    | 982,103       |                  |                                                       |                                                      | 957,384                 |

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

**Attachment to 2014 Schedule B: Employer ID# 31-0536969 : Plan No. 001**

**The Children's Home**

**Pension Plan**

For Plan Year Beginning January 1, 2014  
Schedule of Active Participant Data

| Svc/<br>Age | <1  | 1-4  | 5-9  | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-39 | 40+ | Total |
|-------------|-----|------|------|-------|-------|-------|-------|-------|-------|-----|-------|
| <25         | 0   | 6    | 0    | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 6     |
| Avg Comp    | n/a | n/a  | n/a  | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | n/a   |
| 25-29       | 0   | 24   | 2    | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 26    |
| Avg Comp    | n/a | 2814 | n/a  | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | 2860  |
| 30-34       | 0   | 24   | 14   | 1     | 0     | 0     | 0     | 0     | 0     | 0   | 39    |
| Avg Comp    | n/a | 2882 | n/a  | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | 3049  |
| 35-39       | 0   | 12   | 10   | 6     | 1     | 0     | 0     | 0     | 0     | 0   | 29    |
| Avg Comp    | n/a | n/a  | n/a  | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | 3293  |
| 40-44       | 0   | 8    | 5    | 7     | 3     | 1     | 0     | 0     | 0     | 0   | 24    |
| Avg Comp    | n/a | n/a  | n/a  | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | 3806  |
| 45-49       | 0   | 6    | 8    | 2     | 1     | 3     | 0     | 0     | 0     | 0   | 20    |
| Avg Comp    | n/a | n/a  | n/a  | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | 4795  |
| 50-54       | 0   | 5    | 9    | 10    | 3     | 0     | 0     | 0     | 0     | 0   | 27    |
| Avg Comp    | n/a | n/a  | n/a  | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | 3081  |
| 55-59       | 0   | 1    | 4    | 6     | 1     | 2     | 0     | 0     | 0     | 0   | 14    |
| Avg Comp    | n/a | n/a  | n/a  | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | n/a   |
| 60-64       | 0   | 4    | 4    | 2     | 2     | 0     | 1     | 1     | 0     | 2   | 16    |
| Avg Comp    | n/a | n/a  | n/a  | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | n/a   |
| 65-69       | 0   | 0    | 2    | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 2     |
| Avg Comp    | n/a | n/a  | n/a  | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | n/a   |
| 70+         | 0   | 0    | 0    | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| Avg Comp    | n/a | n/a  | n/a  | n/a   | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | n/a   |
| Total       | 0   | 90   | 58   | 34    | 11    | 6     | 1     | 1     | 0     | 2   | 203   |
| Avg Comp    | n/a | 3093 | 3525 | 3849  | n/a   | n/a   | n/a   | n/a   | n/a   | n/a | 3600  |

\*Employees who have not met the minimum eligibility requirements are excluded

Average Age: 41.5

Average Service: 8

**The Children's Home  
Pension Plan**

Shortfall Amortization  
Plan Year: 1 1 2014 to 12 31 2014  
Valuation Date: 1 1 2014

| <u>Valuation Date</u> | <u>Amortization<br/>Method</u> | <u>Number of<br/>Future<br/>Installments</u> | <u>Installment</u> | <u>Value of<br/>Future<br/>Installments</u> |
|-----------------------|--------------------------------|----------------------------------------------|--------------------|---------------------------------------------|
| 01/ /2010             | 7-year                         | 3                                            | \$165,307          | \$472,724                                   |
| 01/ /2011             | 7-year                         | 4                                            | \$120,025          | \$446,944                                   |
| 01/ /2012             | 7-year                         | 5                                            | \$(214,494)        | \$(975,256)                                 |
| 01/ /2013             | 7-year                         | 6                                            | \$204,568          | \$1,080,703                                 |
| 01/ /2014             | 7-year                         | 7                                            | <u>\$(117,403)</u> | <u>\$(701,501)</u>                          |
| Total                 |                                |                                              | \$158,003          | \$323,614                                   |

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) December 31, 2014

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

| Column A | Column B                                          | Column C                     | Column D  | Column E         |
|----------|---------------------------------------------------|------------------------------|-----------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost      | Current<br>Value |
| *        | First American Prime Obligation Fund              | Interest-bearing cash        | \$ 14,582 | \$ 14,582        |
|          |                                                   |                              | 14,582    | 14,582           |
|          | American Express                                  | Corporate Bonds              | \$ 4,995  | \$ 5,044         |
|          | Apple Inc.                                        | Corporate Bonds              | 14,485    | 14,580           |
|          | Bb T Corporation                                  | Corporate Bonds              | 9,982     | 9,995            |
|          | Bnp Paribas Mtn                                   | Corporate Bonds              | 20,679    | 22,620           |
|          | Bank of America                                   | Corporate Bonds              | 20,369    | 22,219           |
|          | Bank Ny Mellon Mtn                                | Corporate Bonds              | 10,339    | 10,455           |
|          | Cr Bard Inc                                       | Corporate Bonds              | 10,794    | 10,985           |
|          | Berkshire Hathway Brk                             | Corporate Bonds              | 14,906    | 15,221           |
|          | Blackrock Inc.                                    | Corporate Bonds              | 19,933    | 20,597           |
|          | Chevron Corp                                      | Corporate Bonds              | 19,600    | 19,639           |
|          | Cisco Systems                                     | Corporate Bonds              | 21,827    | 22,352           |
|          | Citigroup Inc                                     | Corporate Bonds              | 22,383    | 22,302           |
|          | Colgate Mtn                                       | Corporate Bonds              | 9,952     | 9,771            |
|          | Costco Wholesale                                  | Corporate Bonds              | 19,778    | 19,639           |
|          | Cs First Boston USA                               | Corporate Bonds              | 21,183    | 20,034           |
|          | Fanniemae Aces                                    | Corporate Bonds              | 20,199    | 20,370           |
|          | Gen Elec Cap Crp Mtn                              | Corporate Bonds              | 21,329    | 22,840           |
|          | Goldman Sachs Gp Mtn                              | Corporate Bonds              | 21,108    | 22,414           |
|          | Google Inc.                                       | Corporate Bonds              | 14,997    | 15,612           |
|          | Home Depot                                        | Corporate Bonds              | 14,873    | 14,864           |
|          | Jp Morgan Chase & Co                              | Corporate Bonds              | 20,008    | 20,472           |
|          | Jp Morgan Chase                                   | Corporate Bonds              | 19,677    | 18,639           |
|          | Mercedes Benz Auto                                | Corporate Bonds              | 12,348    | 12,348           |
|          | Merck Co. Inc.                                    | Corporate Bonds              | 9,977     | 9,907            |
|          | Pnc Funding Corp                                  | Corporate Bonds              | 4,994     | 5,135            |
|          | Proctor Gamble                                    | Corporate Bonds              | 15,147    | 15,174           |
|          | Public Serv Co                                    | Corporate Bonds              | 9,954     | 9,747            |
|          | Santander Drive Auto                              | Corporate Bonds              | 9,656     | 9,676            |
|          | State Street Corp                                 | Corporate Bonds              | 14,978    | 15,088           |
|          | Toyota Mtr Cred Mtn                               | Corporate Bonds              | 15,061    | 15,063           |
|          | Wf Rbs                                            | Corporate Bonds              | 25,750    | 25,208           |
|          | Wachovia Bank                                     | Corporate Bonds              | 16,918    | 15,540           |
|          | Walmart                                           | Corporate Bonds              | 18,833    | 19,700           |
|          | Wells Fargo Mtn                                   | Corporate Bonds              | 14,816    | 15,202           |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2014

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

| Column A | Column B                                          | Column C                     | Column D  | Column E         |
|----------|---------------------------------------------------|------------------------------|-----------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost      | Current<br>Value |
|          | World Financial                                   | Corporate Bonds              | \$ 15,710 | \$ 15,227        |
|          | Bp Capital Markets                                | Corporate Bonds              | 10,000    | 10,289           |
|          | Deutsche Bank Ag Mtn                              | Corporate Bonds              | 20,400    | 20,434           |
|          | Rio Tinto Fin USA                                 | Corporate Bonds              | 19,890    | 19,992           |
|          | Total Cap Canada                                  | Corporate Bonds              | 9,990     | 9,929            |
|          | Westpac Banking                                   | Corporate Bonds              | 25,785    | 25,361           |
|          |                                                   | Total Corporate Bonds        | 643,603   | 649,683          |
|          | American Express Co                               | Common Stock                 | \$ 10,406 | \$ 14,886        |
|          | Ameriprise                                        | Common Stock                 | 26,349    | 41,394           |
|          | Anthem Inc.                                       | Common Stock                 | 13,941    | 14,578           |
|          | Apple Inc.                                        | Common Stock                 | 19,554    | 28,478           |
|          | Blackrock Inc                                     | Common Stock                 | 24,860    | 43,622           |
|          | Cbs Corp Class B non Voting                       | Common Stock                 | 26,393    | 24,350           |
|          | Cf Industries                                     | Common Stock                 | 10,447    | 14,172           |
|          | CVS Health Corporation                            | Common Stock                 | 27,972    | 33,709           |
|          | Cameron International Corp                        | Common Stock                 | 19,478    | 15,485           |
|          | Chevron Corporation                               | Common Stock                 | 12,884    | 12,564           |
|          | Cisco Sys Inc                                     | Common Stock                 | 18,080    | 23,643           |
|          | Citigroup Inc                                     | Common Stock                 | 20,653    | 26,730           |
|          | Conocophillips                                    | Common Stock                 | 12,854    | 14,088           |
|          | Discover Finl                                     | Common Stock                 | 27,427    | 28,554           |
|          | EMC Corporation                                   | Common Stock                 | 20,210    | 21,889           |
|          | Express Scripts Inc                               | Common Stock                 | 28,051    | 40,642           |
|          | Gannett Inc                                       | Common Stock                 | 28,193    | 34,452           |
|          | General Electric Co                               | Common Stock                 | 22,968    | 26,988           |
|          | General Mills Inc                                 | Common Stock                 | 7,495     | 10,346           |
|          | Gilead Sciences Inc                               | Common Stock                 | 36,801    | 39,306           |
|          | Goldman Sachs Group Inc                           | Common Stock                 | 27,393    | 32,951           |
|          | Google Inc. Cl A                                  | Common Stock                 | 8,466     | 13,797           |
|          | Google Inc. Cl C                                  | Common Stock                 | 8,424     | 13,686           |
|          | Halliburton Co                                    | Common Stock                 | 21,224    | 12,664           |
|          | Hewlett Packard Co                                | Common Stock                 | 26,974    | 42,939           |
|          | Home Depot Inc                                    | Common Stock                 | 31,911    | 45,662           |
|          | Illinois Tool Works                               | Common Stock                 | 18,426    | 32,956           |
|          | Intel Corp                                        | Common Stock                 | 25,698    | 42,278           |
|          | JP Morgan Chase Co                                | Common Stock                 | 24,377    | 33,042           |
|          | Lincoln Natl Corp Ind                             | Common Stock                 | 19,534    | 23,126           |
|          | Macys Inc                                         | Common Stock                 | 23,149    | 31,692           |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2014

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

| Column A | Column B                                          | Column C                     | Column D  | Column E         |
|----------|---------------------------------------------------|------------------------------|-----------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost      | Current<br>Value |
|          | Marathon Petroleum Corp                           | Common Stock                 | \$ 14,512 | \$ 13,810        |
|          | McKesson Corporation                              | Common Stock                 | 14,700    | 35,081           |
|          | Merck And Co Inc New                              | Common Stock                 | 16,497    | 20,501           |
|          | Nextera Energy Inc                                | Common Stock                 | 10,149    | 15,837           |
|          | Norfolk Southern Corp                             | Common Stock                 | 21,003    | 29,595           |
|          | Oracle Corporation                                | Common Stock                 | 17,733    | 24,509           |
|          | Oshkosh Corporation                               | Common Stock                 | 14,012    | 12,357           |
|          | Pfizer Inc                                        | Common Stock                 | 10,742    | 12,896           |
|          | Phillips 66                                       | Common Stock                 | 20,207    | 23,374           |
|          | Qualcomm Inc                                      | Common Stock                 | 19,446    | 26,090           |
|          | State Str Corp                                    | Common Stock                 | 11,040    | 18,055           |
|          | Stryker Corp                                      | Common Stock                 | 13,002    | 15,187           |
|          | Union Pacific Corp                                | Common Stock                 | 24,040    | 54,562           |
|          | United Rentals Inc.                               | Common Stock                 | 21,160    | 36,214           |
|          | United Technologies Corp                          | Common Stock                 | 11,673    | 15,525           |
|          | United Health Group Inc.                          | Common Stock                 | 17,151    | 35,382           |
|          | Verizon Communications Inc.                       | Common Stock                 | 7,276     | 6,736            |
|          | Wells Fargo Co                                    | Common Stock                 | 20,446    | 31,138           |
|          | Whirlpool Corp                                    | Common Stock                 | 27,526    | 36,036           |
|          | Zimmer Holdings Inc.                              | Common Stock                 | 15,561    | 20,189           |
|          | Daimler Ag                                        | Common Stock                 | 6,874     | 6,592            |
|          | Acenture Plc CI A                                 | Common Stock                 | 3,678     | 4,466            |
|          | Delphi Automotive Plc                             | Common Stock                 | 26,673    | 34,469           |
|          | Invesco Ltd                                       | Common Stock                 | 14,196    | 14,109           |
|          | Seagate Technology                                | Common Stock                 | 21,446    | 22,810           |
|          | Ubs Group Ag                                      | Common Stock                 | 19,109    | 19,778           |
|          | Te Connectivity Ltd                               | Common Stock                 | 20,885    | 28,210           |
|          | Adecco Sa ADR                                     | Common Stock                 | 8,278     | 7,720            |
|          | Akzo Nobel Nv Sponsored ADR                       | Common Stock                 | 12,432    | 12,084           |
|          | Amadeus It Holding Unsp ADR                       | Common Stock                 | 6,886     | 7,317            |
|          | Arzyta Ag Unsp ADR                                | Common Stock                 | 6,839     | 6,738            |
|          | Aviva Plc ADR                                     | Common Stock                 | 11,096    | 11,697           |
|          | Axa ADR                                           | Common Stock                 | 11,666    | 11,331           |
|          | Bp Plc Spons                                      | Common Stock                 | 9,317     | 7,052            |
|          | BNP Paribas                                       | Common Stock                 | 7,888     | 6,170            |
|          | Banco Santander Cent Hispano ADR                  | Common Stock                 | 5,376     | 4,815            |
|          | Barclays Plc ADR                                  | Common Stock                 | 8,631     | 8,000            |
|          | Bayer Ag ADR                                      | Common Stock                 | 7,047     | 7,526            |
|          | C & C Group Plc ADR                               | Common Stock                 | 13,910    | 11,506           |
|          | Cnooc Ltd ADR                                     | Common Stock                 | 3,081     | 2,032            |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2014

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

| Column A | Column B                                          | Column C                     | Column D | Column E         |
|----------|---------------------------------------------------|------------------------------|----------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost     | Current<br>Value |
|          | Carnival Plc ADR                                  | Common Stock                 | \$ 8,423 | \$ 10,573        |
|          | China Construct Unspn ADR                         | Common Stock                 | 2,875    | 2,879            |
|          | Chow Tai Fook Jewel Unsp ADR                      | Common Stock                 | 3,784    | 3,417            |
|          | Corbion Nv Unsp ADR                               | Common Stock                 | 5,021    | 3,803            |
|          | Credit Suisse                                     | Common Stock                 | 8,423    | 7,399            |
|          | Danone Spons ADR                                  | Common Stock                 | 6,236    | 5,532            |
|          | Diageo Plc Sponsored ADR                          | Common Stock                 | 14,014   | 18,026           |
|          | Embraer Sa A                                      | Common Stock                 | 3,414    | 3,502            |
|          | Ericsson Lm Tel Sp ADR                            | Common Stock                 | 7,883    | 8,470            |
|          | Fletcher Building Spn ADR                         | Common Stock                 | 6,695    | 5,985            |
|          | Gdf Suezsopn ADR                                  | Common Stock                 | 2,438    | 2,097            |
|          | Oao Gazprom Spon ADR                              | Common Stock                 | 7,076    | 3,715            |
|          | G4S Plc ADR                                       | Common Stock                 | 5,662    | 5,579            |
|          | Opap Sa Sponsored ADR                             | Common Stock                 | 6,100    | 3,677            |
|          | H Lundbeck AS Spn ADR                             | Common Stock                 | 3,265    | 3,464            |
|          | Hsbc Holdings Plc Spons ADR                       | Common Stock                 | 15,954   | 15,586           |
|          | Heidelbergcement ADR                              | Common Stock                 | 14,876   | 13,544           |
|          | Hitachi Ltd.                                      | Common Stock                 | 6,776    | 7,083            |
|          | Hoya Corp ADR                                     | Common Stock                 | 10,980   | 13,295           |
|          | Hypermarcas SA Spn ADR                            | Common Stock                 | 5,957    | 4,789            |
|          | Incitec Pivot Ltd. ADR                            | Common Stock                 | 9,692    | 9,113            |
|          | Indra Sistemas Sa Unsp ADR                        | Common Stock                 | 10,463   | 5,640            |
|          | Itau Unibanco Holdings SA ADR                     | Common Stock                 | 8,085    | 8,209            |
|          | Kt Corp Sp ADR                                    | Common Stock                 | 5,878    | 5,224            |
|          | Lg Display Co Ltd ADR                             | Common Stock                 | 3,430    | 4,166            |
|          | Lixil Group Corp ADR                              | Common Stock                 | 5,653    | 4,670            |
|          | Lloyds Banking Group PLC ADR                      | Common Stock                 | 9,792    | 13,502           |
|          | Marine Harvest ADR                                | Common Stock                 | 13,019   | 15,709           |
|          | Nestle Spa Sponsored ADR                          | Common Stock                 | 8,914    | 8,389            |
|          | Nidec Corporation ADR                             | Common Stock                 | 4,246    | 4,944            |
|          | Norsk Hydro AS Sponsored ADR                      | Common Stock                 | 6,168    | 6,305            |
|          | Nsk Ltd ADR                                       | Common Stock                 | 6,883    | 7,955            |
|          | Orkla Asa Spon ADR                                | Common Stock                 | 3,247    | 2,446            |
|          | Otsuka Holdings Ltd ADR                           | Common Stock                 | 8,961    | 9,194            |
|          | Posco ADR                                         | Common Stock                 | 6,919    | 5,105            |
|          | Qinetiq Group Plc ADR                             | Common Stock                 | 5,252    | 4,677            |
|          | Rio Tinto Plc ADR                                 | Common Stock                 | 5,626    | 4,376            |
|          | Koninklijke Royal Kpn Nv Sp ADR                   | Common Stock                 | 9,267    | 7,688            |
|          | Safran Sa Unspn ADR                               | Common Stock                 | 11,563   | 11,216           |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2014

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

| Column A | Column B                                          | Column C                     | Column D   | Column E         |
|----------|---------------------------------------------------|------------------------------|------------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment | Cost       | Current<br>Value |
|          | Sanofi ADR                                        | Common Stock                 | \$ 2,635   | \$ 2,281         |
|          | Schneider Elect SA Unsp ADR                       | Common Stock                 | 5,513      | 4,827            |
|          | Sony Corp ADR                                     | Common Stock                 | 7,258      | 7,779            |
|          | Sumitomo                                          | Common Stock                 | 33,519     | 25,152           |
|          | Tdk Corp ADR                                      | Common Stock                 | 4,650      | 5,003            |
|          | Teleperformance Unsp ADR                          | Common Stock                 | 9,741      | 12,204           |
|          | Teva Pharmaceuticals Inds Ltd ADR                 | Common Stock                 | 9,514      | 10,927           |
|          | Total Spa Spon ADR                                | Common Stock                 | 11,143     | 9,216            |
|          | Toyota Mtr Corp ADR                               | Common Stock                 | 5,162      | 5,647            |
|          | Travelsky Technology ADRH                         | Common Stock                 | 8,429      | 9,872            |
|          | Turkiye Garanti Bankasi ASADR                     | Common Stock                 | 6,757      | 6,809            |
|          | Unilever NV ADR                                   | Common Stock                 | 4,022      | 3,904            |
|          | Wpp Plc sponsored ADR                             | Common Stock                 | 8,337      | 10,931           |
|          | Wienerberger Ag ADR                               | Common Stock                 | 10,881     | 8,006            |
|          |                                                   | Total Common Stock           | 1,620,249  | 1,955,654        |
|          | Artisan Intl Fund Instl Shrs                      | Mutual Funds                 | \$ 625,830 | \$ 619,425       |
|          | Dfa Emerging Markets Value                        | Mutual Funds                 | 473,916    | 444,085          |
|          | Dfa Intl Small Cap Value Pt                       | Mutual Funds                 | 628,703    | 582,096          |
|          | Dfa US Small Cap Value Portfolio                  | Mutual Funds                 | 483,079    | 477,392          |
|          | Gabelli Small Cap Growth I                        | Mutual Funds                 | 333,684    | 469,185          |
|          | Harbor International Fund #11                     | Mutual Funds                 | 632,614    | 588,487          |
|          | Jpmorgan Alerican Mlp Index Etn                   | Mutual Funds                 | 492,988    | 487,484          |
|          | John Hancock III Disc Mc Is                       | Mutual Funds                 | 339,633    | 538,190          |
|          | Oppenheimer Developing Mkts Fds CI Y              | Mutual Funds                 | 424,286    | 440,512          |
|          | Van Eck Global Hard Assets I                      | Mutual Funds                 | 442,676    | 385,803          |
|          | Vanguard Mid Cap ETF                              | Mutual Funds                 | 331,955    | 525,995          |
|          | Vanguard 500                                      | Mutual Funds                 | 1,883,605  | 2,109,461        |
|          | Templeton Global Bd Fd Advisor                    | Mutual Funds                 | 654,604    | 627,771          |
|          |                                                   | Total Mutual Funds           | 7,747,572  | 8,295,886        |
|          | FHLMC Gd                                          | U.S. Government Bonds        | \$ 4,499   | \$ 4,474         |
|          | FHLB                                              | U.S. Government Bonds        | 39,926     | 39,926           |
|          | FHLB Deb                                          | U.S. Government Bonds        | 134,665    | 132,349          |
|          | FNMA Deb                                          | U.S. Government Bonds        | 184,833    | 184,278          |
|          | FNMA MTN                                          | U.S. Government Bonds        | 55,890     | 55,493           |

(Continued)

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4i – Schedule of Assets (Held at End of Year) (Continued) December 31, 2014

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

| Column A | Column B                                          | Column C                       | Column D      | Column E         |
|----------|---------------------------------------------------|--------------------------------|---------------|------------------|
|          | Identity of issuer, borrower<br>of similar entity | Description<br>of Investment   | Cost          | Current<br>Value |
|          | FNMA                                              | U.S. Government Bonds          | \$ 19,898     | \$ 20,254        |
|          | FNMA Gtd                                          | U.S. Government Bonds          | 20,200        | 21,240           |
|          | FHLMC Mtcl Mtg                                    | U.S. Government Bonds          | 70,475        | 68,916           |
|          | FHLMC MTN                                         | U.S. Government Bonds          | 417,344       | 418,441          |
|          | FHLMC Debt                                        | U.S. Government Bonds          | 73,995        | 74,406           |
|          | US Treasury Nt                                    | U.S. Government Bonds          | 506,879       | 508,084          |
|          |                                                   | Total U.S. Government<br>Bonds | 1,528,604     | 1,527,861        |
|          |                                                   | Total investments              | \$ 11,554,610 | \$ 12,443,666    |

\* Party-in-Interest

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

See independent auditors' disclaimer of opinion

# THE CHILDREN'S HOME PENSION PLAN

## Schedule H, Line 4j – Schedule of Reportable Transactions (Category 1 – Single Transaction Exceeds 5% of Value) December 31, 2014

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

| COLUMN A                                     | COLUMN B                 | COLUMN C       | COLUMN D      | COLUMN G       | COLUMN H                          | COLUMN I           |
|----------------------------------------------|--------------------------|----------------|---------------|----------------|-----------------------------------|--------------------|
| Identity                                     | Description of Asset     | Purchase Price | Selling Price | Cost of Assets | Current Value at Transaction Date | Net Gain or (Loss) |
| First American Prime<br>Obligation Fund CI Y | Interest-bearing<br>Cash | \$ 720,728     | \$ -          | \$ 720,728     | \$ 720,728                        | \$ -               |
| First American Prime<br>Obligation Fund CI Y | Interest-bearing<br>Cash | 1,170,000      | -             | 1,170,000      | 1,170,000                         | -                  |
| First American Prime<br>Obligation Fund CI Y | Interest-bearing<br>Cash | -              | 1,170,000     | 1,170,000      | 1,170,000                         | -                  |
| First American Prime<br>Obligation Fund CI Y | Interest-bearing<br>Cash | -              | 1,240,000     | 1,240,000      | 1,240,000                         | -                  |

See independent auditors' disclaimer of opinion