

Form 5500 <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 <div style="font-size: 24pt; font-weight: bold;">2016</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>			
A	This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)	
	☒ a single-employer plan ☐ a DFE (specify) ____		
B	This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)	
C	If the plan is a collectively-bargained plan, check here. ▶ ☐		
D	Check box if filing under:	☒ Form 5558 ☐ special extension (enter description)	☐ automatic extension ☐ the DFVC program

Part II	Basic Plan Information —enter all requested information		
1a	Name of plan <u>SOUTHERN OHIO MEDICAL CENTER CASH BALANCE PENSION PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>003</u>
		1c	Effective date of plan <u>01/01/1978</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>SOUTHERN OHIO MEDICAL CENTER</u> <u>TREASURY SERVICES</u> <u>1248 KINNEYS LN</u> <u>PORTSMOUTH, OH 45662-2927</u>	2b	Employer Identification Number (EIN) <u>31-0678022</u>
		2c	Plan Sponsor's telephone number <u>740-356-7660</u>
		2d	Business code (see instructions) <u>622000</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2017	VICKI A. NOEL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN
	3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 2813
6 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).	
a(1) Total number of active participants at the beginning of the plan year.....	6a(1) 2211
a(2) Total number of active participants at the end of the plan year	6a(2) 2120
b Retired or separated participants receiving benefits.....	6b 264
c Other retired or separated participants entitled to future benefits	6c 447
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 2831
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 27
f Total. Add lines 6d and 6e	6f 2858
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1C	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules	b General Schedules
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information – Small Plan)
(3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) ☐ 0 A (Insurance Information)
	(4) ☒ C (Service Provider Information)
	(5) ☒ D (DFE/Participating Plan Information)
	(6) ☒ 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 2016 Form M-1 annual report. If the plan was not required to file the 2016 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 _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

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

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

A Name of plan <u>SOUTHERN OHIO MEDICAL CENTER CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>SOUTHERN OHIO MEDICAL CENTER</u>	D Employer Identification Number (EIN) <u>31-0678022</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2016</u>	
2 Assets:	
a Market value	2a <u>63120816</u>
b Actuarial value	2b <u>66028175</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants <u>310</u> (2) Vested Funding Target <u>6621357</u> (3) Total Funding Target <u>6621357</u>
b For terminated vested participants	<u>458</u> <u>5942562</u> <u>5942562</u>
c For active participants	<u>2211</u> <u>41032372</u> <u>41330435</u>
d Total	<u>2979</u> <u>53596291</u> <u>53894354</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>5.90 %</u>
6 Target normal cost	6 <u>3276258</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>09/25/2017</u>
	Signature of actuary	Date
<u>PETER R. HORSTMAN</u>	Type or print name of actuary	<u>17-06241</u>
<u>AON CONSULTING, INC.</u>	Firm name	Most recent enrollment number
<u>8200 TOWER SUITE 1100</u> <u>5600 WEST 83RD STREET</u> <u>MINNEAPOLIS, MN 55437</u>	Address of the firm	<u>952-886-8000</u>
		Telephone number (including area code)

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, see the Instructions for Form 5500 or 5500-SF.

**Schedule SB (Form 5500) 2016
v. 160205**

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	10684882
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	10684882
10 Interest on line 9 using prior year's actual return of <u>-1.06</u> %		-113260
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		3304406
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.19</u> %		204543
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		3508949
d Portion of (c) to be added to prefunding balance		3508849
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	14080471

Part III Funding Percentages		
14 Funding target attainment percentage	14	96.38%
15 Adjusted funding target attainment percentage	15	122.51%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	104.49%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
06/22/2017	4500000	0			
Totals ►			18(b)	4500000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	4136346
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

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost					
21	Discount rate:					
a	Segment rates:	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">1st segment: 4.43%</td> <td style="width: 33%;">2nd segment: 5.91%</td> <td style="width: 33%;">3rd segment: 6.65%</td> </tr> </table>	1st segment: 4.43%	2nd segment: 5.91%	3rd segment: 6.65%	☐ N/A, full yield curve used
1st segment: 4.43%	2nd segment: 5.91%	3rd segment: 6.65%				
b	Applicable month (enter code)	21b	4			
22	Weighted average retirement age	22	64			
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	3276258			
b	Excess assets, if applicable, but not greater than line 31a	31b	0			
32	Amortization installments:	Outstanding Balance	Installment			
a	Net shortfall amortization installment	1946650	321632			
b	Waiver amortization installment	0	0			
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0			
34	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	3597890			
		Carryover balance	Prefunding balance			
35	Balances elected for use to offset funding requirement	0	0			
36	Additional cash requirement (line 34 minus line 35)	36	3597890			
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	4136346			
38	Present value of excess contributions for current year (see instructions)					
a	Total (excess, if any, of line 37 over line 36)	38a	538456			
b	Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0			
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0			
40	Unpaid minimum required contributions for all years	40	0			
Part IX	Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)					
41	If an election was made to use PRA 2010 funding relief for this plan:					
a	Schedule elected	☐ 2 plus 7 years ☐ 15 years				
b	Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011				
42	Amount of acceleration adjustment	42				
43	Excess installment acceleration amount to be carried over to future plan years	43				

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2016
		This Form is Open to Public Inspection.
For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016		
A Name of plan SOUTHERN OHIO MEDICAL CENTER CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 SOUTHERN OHIO MEDICAL CENTER	D Employer Identification Number (EIN) 31-0678022	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

MERCER GLOBAL INVESTMENTS

99 HIGH STREET
BOSTON, MA 02110

30-0282430

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
51 52	INVESTMENT MANAGEMENT	282323	Yes ☒ No ☐	Yes ☒ No ☐	139787	Yes ☐ No ☒

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

HEWITT ASSOCIATES

CROWN CENTRE
5005 ROCKSIDE ROAD
INDEPENDENCE, OH 44131

36-2235791

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	ACTUARIAL	208716	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

JPMORGAN CHASE NA

245 PARK AVENUE
NEW YORK, NY 10167

13-4994650

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 19 52	TRUSTEE CUSTODIAN	0	Yes ☒ No ☐	Yes ☐ No ☒	1969	Yes ☐ No ☒

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2016</div> This Form is Open to Public Inspection.
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan <u>SOUTHERN OHIO MEDICAL CENTER CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ► <u>003</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>SOUTHERN OHIO MEDICAL CENTER</u>	D Employer Identification Number (EIN) <u>31-0678022</u>

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER GLOBAL INVESTMENTS</u>		
b Name of sponsor of entity listed in (a): <u>MERCER US SMALL/MID CAP GROWTH EQUITY</u>		
c EIN-PN <u>03-0566611-003</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2383204</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER GLOBAL INVESTMENTS</u>		
b Name of sponsor of entity listed in (a): <u>MERCER US LARGE CAP PASSIVE EQUITY PORTFOLIO</u>		
c EIN-PN <u>03-0566613-005</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>9068254</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER GLOBAL INVESTMENTS</u>		
b Name of sponsor of entity listed in (a): <u>MERCER CORE OPPORTUNISTIC FIXED INCOME</u>		
c EIN-PN <u>03-0566615-006</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>10494573</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER GLOBAL INVESTMENTS</u>		
b Name of sponsor of entity listed in (a): <u>MERCER US PASSIVE FIXED INCOME</u>		
c EIN-PN <u>03-0566612-007</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>7832519</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER GLOBAL INVESTMENTS</u>		
b Name of sponsor of entity listed in (a): <u>MERCER NON-US CORE EQUITY PORTFOLIO</u>		
c EIN-PN <u>03-0566617-009</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>10979552</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER GLOBAL INVESTMENTS</u>		
b Name of sponsor of entity listed in (a): <u>MERCER LONG DURATION PASSIVE FIXED INCOME</u>		
c EIN-PN <u>51-0560117-010</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5760722</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER GLOBAL INVESTMENTS</u>		
b Name of sponsor of entity listed in (a): <u>MGI LONG DURATION INVESTMENT GRADE FIXED INCOME PORTFOLIO</u>		
c EIN-PN <u>26-6700496-016</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3960992</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: [MERCER GLOBAL INVESTMENTS](#)

b Name of sponsor of entity listed in (a): [MERCER EMERGING MARKETS EQUITY PORTFOLIO](#)

c EIN-PN 32-6219484-017	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 810370
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a Name of MTIA, CCT, PSA, or 103-12 IE: [MERCER GLOBAL INVESTMENTS](#)

b Name of sponsor of entity listed in (a): [MERCER OPPORTUNISTIC FIXED INCOME](#)

c EIN-PN 36-7630030-020	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 419408
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a Name of MTIA, CCT, PSA, or 103-12 IE: [MERCER GLOBAL INVESTMENTS](#)

b Name of sponsor of entity listed in (a): [MERCER ACTIVE LONG CORPORATE](#)

c EIN-PN 45-6178743-004	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9798543
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a Name of MTIA, CCT, PSA, or 103-12 IE: [MERCER GLOBAL INVESTMENTS](#)

b Name of sponsor of entity listed in (a): [MGI SMALL/MID CAP VALUE EQUITY PORTFOLIO](#)

c EIN-PN 03-0566616-004	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

<div>SCHEDULE G (Form 5500) Department of Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration</div>	<div>Financial Transaction Schedules</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2016</div> <div>This Form is Open to Public Inspection.</div>
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016	
A Name of plan SOUTHERN OHIO MEDICAL CENTER CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ► 003
C Plan sponsor's name as shown on line 2a of Form 5500 SOUTHERN OHIO MEDICAL CENTER	D Employer Identification Number (EIN) 31-0678022

Part I	Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions.
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(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year			Amount overdue
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year			Amount overdue
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year			Amount overdue
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year			Amount overdue
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year			Amount overdue
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

Part II Schedule of Leases in Default or Classified as Uncollectible

Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions)

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

Part III Nonexempt Transactions

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
MERCER GLOBAL INVESTMENTS	INVESTMENT MANAGER	INADVERTENT LOAN TO MERCER GLOBAL INVESTMENTS	
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset
		113414	
(i) Current value of asset	(j) Net gain (or loss) on each transaction		15544
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
SOUTHERN OHIO MEDICAL CENTER	PLAN SPONSOR	INADVERTENT LOAN TO SOUTHERN OHIO MEDICAL CENTER	
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset
		177019	
(i) Current value of asset	(j) Net gain (or loss) on each transaction		61842
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
SOUTHERN OHIO MEDICAL CENTER	PLAN SPONSOR	INADVERTENT LOAN TO SOUTHERN OHIO MEDICAL CENTER	
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset
		7041	
(i) Current value of asset	(j) Net gain (or loss) on each transaction		
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
SOUTHERN OHIO MEDICAL CENTER	PLAN SPONSOR	INADVERTENT LOAN TO SOUTHERN OHIO MEDICAL CENTER	
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset
		2400	
(i) Current value of asset	(j) Net gain (or loss) on each transaction		
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset
(i) Current value of asset	(j) Net gain (or loss) on each transaction		
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset
(i) Current value of asset	(j) Net gain (or loss) on each transaction		

SCHEDULE H (Form 5500) Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2016
		This Form is Open to Public Inspection

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016		
A Name of plan SOUTHERN OHIO MEDICAL CENTER CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 SOUTHERN OHIO MEDICAL CENTER	D Employer Identification Number (EIN) 31-0678022	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	2397	300000
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	4500000	4500000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	5	256
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	538015	455608
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)	412	667
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	58289897	61508136
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	374860

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities	1d(1)	
(2)	Employer real property	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	63330726 67139527
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness	1i	
j	Other liabilities	1j	83616 34406
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	83616 34406
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	63247110 67105121

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.

		(a) Amount	(b) Total
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	4500000
	(B) Participants	2a(1)(B)	
	(C) Others (including rollovers)	2a(1)(C)	
(2)	Noncash contributions	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	4500000
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	433
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans	2b(1)(E)	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	433
(2)	Dividends: (A) Preferred stock	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	0
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	3868061
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	3868061
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	374860
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	374860

		(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		8743354

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4351300	
(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)		4351300
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)	534043	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		534043
j Total expenses. Add all expense amounts in column (b) and enter total	2j		4885343

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3858011
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: PLANTE & MORAN PLLC

(2) EIN: 38-1357951

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d	X		299874
e Was this plan covered by a fidelity bond?	4e	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			
o Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 3991451. (See instructions.)

Part V Trust Information

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection.
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan <u>SOUTHERN OHIO MEDICAL CENTER CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SOUTHERN OHIO MEDICAL CENTER</u>	D Employer Identification Number (EIN) <u>31-0678022</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>31-0817889</u> <u>04-3581074</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	<u>159</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☒ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☒ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2016
v. 160205

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14	Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:		
	a The current year	14a	
	b The plan year immediately preceding the current plan year	14b	
	c The second preceding plan year	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year	15a	
	b The corresponding number for the second preceding plan year	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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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: <u>37.8</u> % Investment-Grade Debt: <u>60.4</u> % High-Yield Debt: <u>1.8</u> % Real Estate: <u>0.0</u> % Other: <u>0.0</u> %	
	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):	

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No
22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter / / and the serial number .	
22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter / / .	

Southern Ohio Medical Center Cash Balance Pension Plan

**Financial Report
December 31, 2016**

Southern Ohio Medical Center Cash Balance Pension Plan

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Independent Auditor's Report

To the Plan Administrator and
Board of Directors
Southern Ohio Medical Center
Cash Balance Pension Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Southern Ohio Medical Center Cash Balance Pension Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2016 and 2015 and the related statement 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by State Street Bank and Trust Company and JPMorgan Chase Bank, N.A. (collectively, the "Custodians"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Custodians hold the Plan's investment assets and execute related transactions. The plan administrator has obtained certifications from the Custodians as of and for the years ended December 31, 2016 and 2015 that the information provided to the plan administrator is complete and accurate.

To the Plan Administrator and
Board of Directors
Southern Ohio Medical Center
Cash Balance Pension Plan

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of assets held at end of year as of December 31, 2016 and reportable transactions for the year ended December 31, 2016 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the Custodians, 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 ERISA.

Plante & Moran, PLLC

Columbus, Ohio
October 6, 2017

Southern Ohio Medical Center

Cash Balance Pension Plan

Statement of Net Assets Available for Benefits

	December 31, 2016	December 31, 2015
Assets		
Investments at fair value:		
Money market fund	\$ 455,608	\$ 538,015
Common collective trust funds	61,508,136	58,289,897
Corporate stock	667	412
Total investments at fair value	61,964,411	58,828,324
Contributions receivable	4,500,000	4,500,000
Accrued interest and dividends	256	5
Cash	300,000	2,397
Other receivable	374,860	-
Total assets	67,139,527	63,330,726
Liabilities - Accrued administrative fees	34,406	83,616
Net Assets Available for Benefits	\$ 67,105,121	\$ 63,247,110

Southern Ohio Medical Center

Cash Balance Pension Plan

Statement of Changes in Net Assets Available for Benefits

	Year Ended	
	December 31, 2016	December 31, 2015
Additions to Net Assets		
Contributions - Employer	\$ 4,500,000	\$ 4,500,000
Investment income (loss):		
Interest and dividends	433	58
Net realized and unrealized gains (losses)	<u>3,868,061</u>	<u>(533,495)</u>
Total investment income (loss)	3,868,494	(533,437)
Other income	<u>374,860</u>	<u>-</u>
Total additions - Net	8,743,354	3,966,563
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	4,351,300	2,601,398
Administrative expenses	<u>534,043</u>	<u>668,974</u>
Total deductions	<u>4,885,343</u>	<u>3,270,372</u>
Net Increase	3,858,011	696,191
Net Assets Available for Benefits		
Beginning of year	<u>63,247,110</u>	<u>62,550,919</u>
End of year	<u>\$ 67,105,121</u>	<u>\$ 63,247,110</u>

Southern Ohio Medical Center Cash Balance Pension Plan

Notes to Financial Statements December 31, 2016 and 2015

Note 1 - Plan Description

The following description of Southern Ohio Medical Center Cash Balance Pension Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a noncontributory defined benefit plan covering all employees of Southern Ohio Medical Center (the "Organization") who meet certain requirements as to age and length of service and it provides for retirement, death, and disability benefits. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan has a cash balance aspect, which reports accrued benefits to participants in the form of hypothetical individual account balances. Account balances are increased annually by a percentage, based on years of service, of the employee's compensation, plus an interest credit rate determined annually, based on the average yield of the 10-year treasury bond as of November of the preceding plan year.

Eligibility and Vesting - Employees become participants in the Plan following attainment of the age of 21 and completion of one full year of service and at least 1,000 hours and are fully vested for normal retirement benefits after three years of service.

Pension Benefits - Eligible employees with three or more years of service are entitled to normal annual pension benefits beginning at the participant's normal retirement age of 65, as described in the Plan. The individual pension benefit is calculated as a single-life annuity commencing on the first day of the calendar month coincident with or next following the date the participant attains normal retirement age and is equal to the greater of the participant's prior plan benefit or the actuarial equivalent of the participant's cash balance account as of his or her normal retirement age.

Death Benefits - In certain circumstances, if an active or terminated employee who has a vested interest in the Plan dies prior to normal retirement age, the surviving spouse or designated beneficiary shall receive a survivor benefit, as defined in the Plan.

Funding - Contributions are made by the Organization in actuarially determined amounts. The Organization's policy is to make contributions necessary to satisfy ERISA funding standards. Annual contributions meet the minimum funding requirements of ERISA.

Southern Ohio Medical Center Cash Balance Pension Plan

Notes to Financial Statements December 31, 2016 and 2015

Note 1 - Plan Description (Continued)

Party-in-interest Transactions - Certain plan assets are in investment funds managed by State Street Bank and Trust Company and Mercer Investment Management, Inc. State Street Bank and Trust Company is the custodian of certain plan investments and Mercer Investments Management, Inc. is the Plan's investment advisor; therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

During the year ended December 31, 2016, the Plan made certain inadvertent loans to Mercer Investment Management, Inc. and the Organization, which were determined to be nonexempt transactions. The Organization intends to take the necessary steps to correct these transactions subsequent to year end.

Note 2 - Summary of Significant Accounting Policies

Investment Valuation - The Plan's investments are stated at fair value.

The common collective trust funds are valued at net asset value per share or its equivalent of the funds, which is based on the fair value of the funds' underlying assets. See Note 4 for additional information.

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

Benefit Payments - Benefits are recorded when paid.

Administrative Expenses - Various administrative costs are paid by the Plan and the Organization. The Organization provides accounting and administrative support at no expense to the Plan.

Actuarial Assumptions - The actuarial present value of accumulated plan benefits is determined by an actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and probability of payment between the valuation date and the expected date of payment.

Southern Ohio Medical Center

Cash Balance Pension Plan

Notes to Financial Statements December 31, 2016 and 2015

Note 2 - Summary of Significant Accounting Policies (Continued)

The significant actuarial assumptions used in the valuation of the Plan at January 1, 2016 are summarized as follows:

Actuarial cost method	- Unit credit cost method
Interest rate	- For 2016 - 6.5 percent per annum
Mortality basis	- For 2016 - Aggregate 2006 base rates from the RP-2014 mortality study projected generationally from 2006 with Scale MP-2016
Crediting rate of interest	- 4.01 percent
Retirement age	- Below are the retirement assumptions used for the Plan:

<u>Attained Age</u>	<u>Rate</u>
55-58	0.03
59-61	0.08
62-64	0.14
65	0.34
66-67	0.28
68	0.15
69	0.28
70+	1.00

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

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

Southern Ohio Medical Center

Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2016 and 2015

Note 2 - Summary of Significant Accounting Policies (Continued)

Risks and Uncertainties - Contributions to the Plan and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and that, due to the uncertainties inherent in setting assumptions, the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. It is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the statement of net assets available for benefits.

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including October 6, 2017, which is the date the financial statements were available to be issued.

Note 3 - Unaudited Information

State Street Bank and Trust Company and JPMorgan Chase Bank, N.A. (collectively, the "Custodians") hold the plan investments and execute all investment transactions. The investment balances and related investment income and losses included in the accompanying financial statements and supplemental schedule of assets held at end of year and schedule of reportable transactions are based on information certified by the Custodians.

Note 4 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2016 and 2015.

Level 1 - Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

Southern Ohio Medical Center

Cash Balance Pension Plan

Notes to Financial Statements December 31, 2016 and 2015

Note 4 - Fair Value Measurements (Continued)

Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

Assets Measured at Fair Value on a Recurring Basis at December 31, 2016

	Investments (at Fair Value)	Level 1	Level 2	Level 3
Money market fund	\$ 455,608	\$ 455,608	\$ -	\$ -
Corporate stock	667	667	-	-
Total	456,275	\$ 456,275	\$ -	\$ -
Investments measured at NAV:				
Large-cap passive (a)	9,068,254			
Small/mid cap (b)	2,383,204			
Non-U.S. (c)	11,789,922			
Core opportunistic (d)	10,913,980			
Long duration (e)	19,520,257			
U.S. passive fixed income (f)	7,832,519			
Total investments at fair value	\$ 61,964,411			

Southern Ohio Medical Center

Cash Balance Pension Plan

Notes to Financial Statements December 31, 2016 and 2015

Note 4 - Fair Value Measurements (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2015

	Investments (at Fair Value)	Level 1	Level 2	Level 3
Money market fund	\$ 538,015	\$ 538,015	\$ -	\$ -
Corporate stock	412	412	-	-
Total	538,427	\$ 538,427	\$ -	\$ -
Investments measured at NAV:				
Large-cap passive (a)	8,794,322			
Small/mid cap (b)	2,088,594			
Non-U.S. (c)	10,458,286			
Core opportunistic (d)	10,542,417			
Long duration (e)	18,857,144			
U.S. passive fixed income (f)	7,549,134			
Total investments at fair value	\$ 58,828,324			

The Plan holds shares or interests in common collective trust funds at year end whereby the fair value of the investments held is estimated based on the net asset value per share (or its equivalent) of the common collective trust fund. The investment strategies of these funds are described as follows:

- The large-cap passive equity common collective trust invests in a diversified portfolio of common stock of U.S. companies.
- The small/mid cap equity trusts invest in diversified portfolios of common stock of small- and medium-sized U.S. companies.
- The non-U.S. core equity trust and emerging markets fund invests primarily in equity securities issued by non-U.S. companies of any size, located in the world's developed and emerging capital markets.
- The core opportunistic fixed-income trust invests primarily in U.S. dollar denominated, investment-grade, fixed-income securities, among others. The trust may also invest a significant portion of assets in any combination of noninvestment-grade bonds, non-U.S. dollar-denominated bonds, and bonds issued by issuers of emerging capital markets.
- The long duration fixed-income trust invests in U.S. dollar denominated, investment-grade, fixed-income securities, including government securities, corporate bonds, and mortgage and asset-backed securities, among others.
- The passive fixed-income trust invests primarily in U.S. dollar denominated, investment-grade bonds and government securities.

The investments measured at net asset value per share (or its equivalent) of the investment company do not have unfunded commitments or redemption periods. The Plan has the ability to perform transactions related to these funds at any time.

Southern Ohio Medical Center

Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2016 and 2015

Note 4 - Fair Value Measurements (Continued)

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the actual date of the event of change in circumstances that caused the transfer. There were no significant transfers between levels of the fair value hierarchy during 2016 and 2015.

Note 5 - Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by consulting actuaries. The calculations of the accumulated plan benefits attributable to participants in the Plan, which were made as of and for the year beginning January 1, 2016, the most recent actuarial valuation, are as follows:

Actuarial present value of accumulated plan benefits:

Vested benefits:	
Participants currently receiving benefit payments	\$ 6,547,675
Other vested participants	<u>45,099,815</u>
Total vested benefits	51,647,490
Nonvested benefits	<u>288,360</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 51,935,850</u>
Actuarial present value of accumulated plan benefits -	
Beginning of year	\$ 45,571,651
Increase (decrease) during the year attributable to:	
Other changes	2,920,896
Interest accumulation	3,166,979
Benefit payments	(2,601,398)
Change of assumptions	<u>2,877,722</u>
Net increase	<u>6,364,199</u>
Actuarial present value of accumulated plan benefits - End of year	<u>\$ 51,935,850</u>

Southern Ohio Medical Center Cash Balance Pension Plan

Notes to Financial Statements December 31, 2016 and 2015

Note 5 - Accumulated Plan Benefits (Continued)

The increase in the accumulated plan benefits related to assumption changes in 2016 of \$2,877,722 was the result of the following assumption changes:

- Change in the assumed rate of return from 7.15 percent in 2015 to 6.50 percent in 2016
- Change in mortality assumption from the MP-2015 improvement scale to the MP-2016 improvement scale
- Change in the mortality assumption for lump-sum payments from the 2015 IRC table to the 2016 IRC table

The other changes component represents the normal operation of the pension plan. It consists primarily of the increase due to ongoing benefit accruals (if any) and those of plan experience that are not associated with plan asset performance.

Note 6 - Plan Termination

Should the Plan terminate at some future time, its net assets generally will not be available on a pro-rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

Note 7 - Tax Status

The Plan has received a determination letter from the Internal Revenue Service indicating that the Plan, as designed, is qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying financial statements.

Southern Ohio Medical Center

Cash Balance Pension Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 31-0678022, Plan No. 003 December 31, 2016

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Mercer Global Investments*	Common collective trust funds:		
	Mercer Global Investments Non-U.S. Core Equity Portfolio	\$ 8,078,274	\$ 10,979,552
	Mercer Global Investments Active Long Corp Investment Portfolio	8,639,667	9,798,543
	Mercer Global Investments Core Opportunistic Fixed Income Portfolio	8,745,474	10,494,572
	Mercer Global Investments U.S. Passive Fixed Income Portfolio	7,363,183	7,832,519
	Mercer Global Investments Long Duration Passive Fixed Income Portfolio	5,092,495	5,760,722
	Mercer Global Investments U.S. Large Cap Passive Equity Portfolio	6,606,948	9,068,254
	Mercer Global Investments Long Duration Investment Grade Fixed Income Portfolio	2,867,488	3,960,992
	Mercer Global Investments U.S. Small/Mid Cap Growth Equity	1,584,704	2,383,204
	Mercer Global Investments Emerging Markets Equity	774,880	810,370
	Mercer Global Investments Opportunistic Fixed Income	429,371	419,408
State Street Global Advisors*	SSGA Institutional Treasury MM	455,608	455,608
Exterrrean Holdings Inc.	Corporate stock - Exterrrean Holdings Inc.	670	667
	Total	<u>\$ 50,638,762</u>	<u>\$ 61,964,411</u>

* Indicates party in interest

Southern Ohio Medical Center Cash Balance Pension Plan

Schedule of Reportable Transactions Form 5500, Schedule H, Line 4j EIN 31-0678022, Plan No. 003 Year Ended December 31, 2016

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(+) Net Gain (Loss)
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:						
JPMorgan Chase Bank, N.A.	JPMorgan Liquid Assets Money Market Fund:					
	Purchases - 32	\$ 3,235,557	\$ -	\$ 3,235,557	\$ 3,235,557	\$ -
	Sales - 60	-	3,773,570	3,773,570	3,773,570	-

There were no Category (i), (ii), or (iv) reportable transactions during the year.

Southern Ohio Medical Center

Cash Balance Pension Plan

Schedule of Nonexempt Transactions

Form 5500, Schedule G, Part III

EIN 31-0678022, Plan No. 003

Year Ended December 31, 2016

(a) Identity of party involved		(b) Relationship to the Plan, employer, or other party in interest	
Mercer Global Investments		Mercer Global Investments is the investment manager for the Plan	
(c) Description of transactions including maturity date, rate of interest, collateral, par, or maturity value			
Inadvertent loan to Mercer Global Investments			
(d) Purchase price	(e) Selling price	(f) Lease rental/loan amount involved	(g) Expenses incurred in connection with transaction
\$ -	\$ -	\$ -	\$ 113,414
(h) Cost of asset	(i) Current value of asset	(j) Net gain (loss) on each transaction	
\$ -	\$ -	\$ 15,544	

(a) Identity of party involved		(b) Relationship to the Plan, employer, or other party in interest	
Southern Ohio Medical Center		Plan sponsor	
(c) Description of transactions including maturity date, rate of interest, collateral, par or maturity value			
Inadvertent loan to Southern Ohio Medical Center			
(d) Purchase price	(e) Selling price	(f) Lease rental/loan amount involved	(g) Expenses incurred in connection with transaction
\$ -	\$ -	\$ -	\$ 177,019
(h) Cost of asset	(i) Current value of asset	(j) Net gain (loss) on each transaction	
\$ -	\$ -	\$ 61,842	

Southern Ohio Medical Center

Cash Balance Pension Plan

Schedule of Nonexempt Transactions (Continued)

Form 5500, Schedule G, Part III

EIN 31-0678022, Plan No. 003

Year Ended December 31, 2016

(a) Identity of party involved		(b) Relationship to the Plan, employer, or other party in interest	
Southern Ohio Medical Center		Plan sponsor	
(c) Description of transactions including maturity date, rate of interest, collateral, par, or maturity value			
Inadvertent loan to Southern Ohio Medical Center			
(d) Purchase price	(e) Selling price	(f) Lease rental/loan amount involved	(g) Expenses incurred in connection with transaction
\$ -	\$ -	\$ -	\$ 7,041
(h) Cost of asset	(i) Current value of asset	(j) Net gain (loss) on each transaction	
\$ -	\$ -	\$ -	

(a) Identity of party involved		(b) Relationship to the the Plan, employer, or other party in interest	
Southern Ohio Medical Center		Plan sponsor	
(c) Description of transactions including maturity date, rate of interest, collateral, par, or maturity value			
Inadvertent loan to Southern Ohio Medical Center			
(d) Purchase price	(e) Selling price	(f) Lease rental/loan amount involved	(g) Expenses incurred in connection with transaction
\$ -	\$ -	\$ -	\$ 2,400
(h) Cost of asset	(i) Current value of asset	(j) Net gain (loss) on each transaction	
\$ -	\$ -	\$ -	

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2016

Number of Participants, Average Compensation and Average Cash Balance Account

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25		145 \$34,096 \$1,320	4							
25-29		184 \$40,440 \$1,949	133 \$40,473 \$5,173	1						
30-34		87 \$60,411 \$2,595	107 \$43,788 \$6,798	66 \$44,572 \$10,970	8					
35-39		70 \$74,148 \$3,247	53 \$61,047 \$8,309	54 \$53,635 \$15,915	42 \$51,253 \$21,076	1				
40-44		65 \$53,018 \$3,097	56 \$43,301 \$6,457	48 \$48,568 \$13,476	79 \$62,310 \$27,946	40 \$61,105 \$36,468	4			
45-49		48 \$52,139 \$2,995	45 \$58,031 \$9,036	35 \$45,994 \$13,214	37 \$53,603 \$23,565	33 \$77,649 \$49,063	31 \$70,782 \$57,022			
50-54		25 \$61,067 \$3,276	45 \$63,345 \$9,389	31 \$47,350 \$14,640	37 \$47,763 \$23,090	30 \$50,146 \$36,761	30 \$75,172 \$67,936	31 \$62,456 \$74,368	5	
55-59		27 \$59,890 \$3,792	36 \$58,264 \$8,946	27 \$30,927 \$11,053	28 \$42,146 \$20,301	30 \$58,833 \$39,901	21 \$53,754 \$57,733	32 \$70,671 \$86,553	56 \$65,659 \$99,504	9
60-64		20 \$25,316 \$1,240	10	11	22 \$39,148 \$20,431	16	13	16	34 \$61,136 \$117,606	21 \$61,707 \$120,098
65-69		3	6	9	13	3	4	5	3	7
70+		3	1	5	2	2	2	3		1

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Schedule SB Attachment (Form 5500)—2016 Plan Year
 Southern Ohio Medical Center Cash Balance Pension Plan
 EIN: 31-0678022 PN: 003

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2015), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor
1st Segment Rate	4.43%
2nd Segment Rate	5.91%
3rd Segment Rate	6.65%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2015), without regard to interest rate stabilization
1st Segment Rate	1.34%
2nd Segment Rate	4.03%
3rd Segment Rate	5.06%
Salary Increases	
Minimum Funding Target Normal Cost	2.50% inflationary increases, plus merit increase (see Table 1)
Maximum Tax Expected Benefit Increase	2.50% inflationary increases, plus merit increase (see Table 1)
Cash Balance Interest Crediting Rate	4.01%
Cash Balance Annuity Conversion Rate	4.01%
Optional Payment Form Election Percentage	<p>For participants under age 55, we assume 50% of eligible participants choose an immediate lump sum form of payment, 20% choose a lump sum deferred for 1 year, 15% choose a lump sum deferred for 2 years, and 15% choose a lump sum deferred for 3 years</p> <p>For participants age 55 to 64, we assume 50% of eligible participants choose an immediate lump sum form of payment, 30% choose a lump sum deferred for 1 year, 15% choose a lump sum deferred for 2 years, and 5% choose a life annuity</p> <p>For participants age 65 and over, we assume 87.5% of eligible participants choose an immediate lump sum form of payment and 12.5% choose a life annuity.</p>

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
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Optional Payment Form Election Percentage	For terminated vested participants, we assume a lump sum election at the later of 2 years from the valuation date and age 55
Optional Payment Form Conversion Interest Rate	4.01%
Optional Payment Form Conversion Mortality	Current 417(e) table for lump sums
Retirement Age	
Active Participants	See Table 2
Terminated Vested Participants	Age 63
Mortality Rates	
Healthy and Disabled	2016 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Table 3
Disability Rates	See Table 4
Decrement Timing	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	2015 pensionable earnings
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$210,000 and the IRC section 401(a)(17) compensation limit of \$265,000.

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2014 Plan Year	7.40%, limited to 6.99%
2015 Plan Year	7.15%, limited to 6.81%
2016 Plan Year	6.50%

Trust Expenses Included in Target Normal Cost

0.50% of the market value of assets

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2016

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Table 1

Salary Merit Increase Rates—Merit Scale

Age	Rate	Age	Rate
15	6.30%	45	1.20%
16	6.30%	46	1.20%
17	6.30%	47	1.20%
18	6.30%	48	1.20%
19	6.30%	49	1.20%
20	6.30%	50	1.20%
21	6.30%	51	1.20%
22	6.30%	52	1.20%
23	6.30%	53	1.20%
24	6.30%	54	1.20%
25	3.20%	55	1.20%
26	3.20%	56	1.20%
27	3.20%	57	1.20%
28	3.20%	58	1.20%
29	3.20%	59	1.20%
30	3.20%	60+	0.00%
31	3.20%		
32	3.20%		
33	3.20%		
34	3.20%		
35	2.80%		
36	2.80%		
37	2.80%		
38	2.80%		
39	2.80%		
40	2.40%		
41	2.40%		
42	2.40%		
43	2.40%		
44	2.40%		

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Table 2

Retirement Rates—Active Participants

Age	Rate
55	3.00%
56	3.00%
57	3.00%
58	3.00%
59	8.00%
60	8.00%
61	8.00%
62	14.00%
63	14.00%
64	14.00%
65	34.00%
66	28.00%
67	28.00%
68	15.00%
69	28.00%
70+	100.00%

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Table 3—Page 1 of 2

Withdrawal Rates—Termination Rates

Age	Years of Service		
	0-1	2	3+
15	7.04%	11.35%	9.24%
16	7.04%	11.35%	9.24%
17	7.04%	11.35%	9.24%
18	7.04%	11.35%	9.24%
19	7.04%	11.35%	9.24%
20	7.04%	11.35%	9.24%
21	7.04%	11.35%	9.24%
22	7.04%	11.35%	9.24%
23	8.42%	10.70%	9.02%
24	9.80%	10.05%	8.80%
25	11.19%	9.40%	8.58%
26	12.57%	8.75%	8.35%
27	13.95%	8.10%	8.13%
28	13.64%	9.34%	8.11%
29	13.35%	10.60%	8.10%
30	13.05%	11.86%	8.09%
31	12.75%	13.11%	8.07%
32	12.45%	14.37%	8.06%
33	13.80%	13.64%	7.54%
34	15.14%	12.90%	7.03%
35	16.48%	12.16%	6.51%
36	17.81%	11.42%	5.99%
37	19.15%	10.67%	5.47%
38	18.15%	11.01%	5.18%
39	17.14%	11.34%	4.89%
40	16.14%	11.68%	4.61%
41	15.13%	12.01%	4.32%
42	14.13%	12.34%	4.03%
43	14.28%	11.36%	4.04%
44	14.43%	10.38%	4.04%

Schedule SB Attachment (Form 5500)—2016 Plan Year
 Southern Ohio Medical Center Cash Balance Pension Plan
 EIN: 31-0678022 PN: 003

Table 3—Page 2 of 2

Withdrawal Rates—Termination Rates

Age	Years of Service		
	0-1	2	3+
45	14.59%	9.40%	4.05%
46	14.73%	8.40%	4.05%
47	14.87%	7.41%	4.05%
48	13.43%	7.06%	4.23%
49	11.99%	6.70%	4.41%
50	10.54%	6.32%	4.56%
51	9.09%	5.96%	4.73%
52	7.63%	5.58%	4.89%
53	7.57%	5.52%	4.26%
54	7.52%	5.47%	3.63%
55+	7.46%	5.41%	3.00%

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Table 4

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.03%	0.03%	45	0.16%	0.24%
16	0.03%	0.03%	46	0.18%	0.27%
17	0.03%	0.03%	47	0.21%	0.30%
18	0.03%	0.03%	48	0.25%	0.33%
19	0.03%	0.03%	49	0.28%	0.36%
20	0.03%	0.03%	50	0.33%	0.40%
21	0.03%	0.03%	51	0.39%	0.44%
22	0.03%	0.03%	52	0.46%	0.49%
23	0.03%	0.03%	53	0.53%	0.54%
24	0.03%	0.03%	54	0.61%	0.59%
25	0.03%	0.03%	55	0.69%	0.64%
26	0.03%	0.03%	56	0.77%	0.69%
27	0.03%	0.03%	57	0.86%	0.74%
28	0.03%	0.04%	58	0.95%	0.80%
29	0.03%	0.04%	59	1.05%	0.85%
30	0.03%	0.04%	60	1.15%	0.90%
31	0.03%	0.05%	61	1.26%	0.96%
32	0.03%	0.05%	62	1.38%	1.01%
33	0.03%	0.06%	63	1.51%	1.05%
34	0.03%	0.06%	64	1.64%	1.09%
35	0.04%	0.07%	65+	0.00%	0.00%
36	0.04%	0.08%			
37	0.05%	0.09%			
38	0.06%	0.10%			
39	0.07%	0.12%			
40	0.08%	0.13%			
41	0.09%	0.15%			
42	0.10%	0.17%			
43	0.12%	0.19%			
44	0.14%	0.22%			

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Table 5

Retirement Rates—Active Participants (prior year)

Age	Rate
55	5.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	7.00%
61	7.00%
62	15.00%
63	15.00%
64	15.00%
65	25.00%
66	25.00%
67	10.00%
68	10.00%
69	10.00%
70+	100.00%

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Table 6—Page 1 of 2

Withdrawal Rates—Termination Rates (prior year)

Age	Years of Service			
	0	1	2	3+
15	8.72%	8.72%	8.72%	8.74%
16	8.72%	8.72%	8.72%	8.74%
17	8.72%	8.72%	8.72%	8.74%
18	8.72%	8.72%	8.72%	8.74%
19	8.72%	8.72%	8.72%	8.74%
20	8.72%	15.39%	8.72%	8.74%
21	8.72%	8.72%	8.72%	14.29%
22	8.32%	12.17%	13.42%	13.34%
23	7.87%	11.57%	13.28%	15.03%
24	7.52%	17.52%	14.50%	11.84%
25	7.12%	13.00%	10.57%	13.33%
26	6.77%	18.31%	15.59%	9.99%
27	6.37%	11.37%	14.70%	11.07%
28	6.31%	15.10%	14.83%	9.81%
29	6.31%	14.24%	22.38%	7.81%
30	56.31%	9.76%	25.46%	9.58%
31	6.31%	11.47%	7.96%	8.31%
32	6.31%	18.41%	8.59%	7.13%
33	6.30%	5.90%	20.83%	8.43%
34	6.30%	5.90%	12.59%	7.69%
35	6.29%	15.89%	12.58%	6.78%
36	6.29%	15.89%	5.44%	5.48%
37	56.28%	13.02%	18.76%	7.46%
38	6.27%	11.43%	13.31%	6.02%
39	6.25%	9.70%	10.40%	6.45%
40	6.24%	16.95%	5.39%	5.46%
41	6.23%	27.26%	16.09%	5.30%
42	6.21%	22.48%	12.50%	3.44%
43	6.19%	5.79%	17.84%	5.11%
44	6.17%	5.77%	5.32%	4.45%

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Table 6—Page 2 of 2

Withdrawal Rates—Termination Rates (prior year)

Age	Years of Service			
	0	1	2	3+
45	6.15%	10.75%	9.47%	5.12%
46	6.12%	15.72%	12.41%	3.58%
47	6.09%	12.83%	13.57%	2.84%
48	6.06%	5.66%	15.21%	4.01%
49	31.03%	27.06%	17.68%	4.02%
50	5.98%	18.08%	11.38%	2.77%
51	5.93%	5.53%	5.08%	4.51%
52	5.87%	5.47%	12.16%	2.40%
53	5.81%	5.41%	10.52%	2.94%
54	5.75%	5.35%	4.90%	5.06%
55+	5.68%	17.18%	12.41%	1.33%

Southern Ohio Medical Center Cash Balance Pension Plan

Schedule of Reportable Transactions Form 5500, Schedule H, Line 4j EIN 31-0678022, Plan No. 003 Year Ended December 31, 2016

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(+) Net Gain (Loss)
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:						
JPMorgan Chase Bank, N.A.	JPMorgan Liquid Assets Money Market Fund:					
	Purchases - 32	\$ 3,235,557	\$ -	\$ 3,235,557	\$ 3,235,557	\$ -
	Sales - 60	-	3,773,570	3,773,570	3,773,570	-

There were no Category (i), (ii), or (iv) reportable transactions during the year.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> <hr/> 2016 <hr/> This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

► **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 SOUTHERN OHIO MEDICAL CENTER CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF SOUTHERN OHIO MEDICAL CENTER	D Employer Identification Number (EIN) 31-0678022	

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500
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Part I Basic Information				
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2016</u>			
2	Assets:			
	a Market value.....	2a		63,120,816
	b Actuarial value.....	2b		66,028,175
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	310	6,621,357	6,621,357
	b For terminated vested participants	458	5,942,562	5,942,562
	c For active participants	2,211	41,032,372	41,330,435
	d Total	2,979	53,596,291	53,894,354
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
	a Funding target disregarding prescribed at-risk assumptions.....	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b		
5	Effective interest rate.....	5		5.90%
6	Target normal cost	6		3,276,258

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

SIGN HERE	 Signature of actuary	<u>09/25/2017</u> Date <u>1706241</u> Most recent enrollment number <u>952-886-8000</u> Telephone number (including area code)
PETER R. HORSTMAN Type or print name of actuary AON CONSULTING, INC. Firm name 8200 TOWER SUITE 1100 5600 WEST 83RD STREET MINNEAPOLIS MN 55437 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 ☐

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	10,684,882
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	10,684,882
10	Interest on line 9 using prior year's actual return of <u>-1.06%</u>	0	-113,260
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		3,304,406
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.19%</u>		204,543
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		3,508,949
	d Portion of (c) to be added to prefunding balance.....		3,508,849
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12).....	0	14,080,471

Part III		Funding Percentages	
14	Funding target attainment percentage	14	96.38%
15	Adjusted funding target attainment percentage.....	15	122.51%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	104.49%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV		Contributions and Liquidity Shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
06/22/2017	4,500,000	0			
Totals ▶			18(b)	4,500,000	18(c)
					0

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

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	4,136,346

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

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

21 Discount rate:			
a Segment rates:	1st segment: 4.43 %	2nd segment: 5.91 %	3rd segment: 6.65 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 64
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	3,276,258	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	1,946,650	321,632	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	3,597,890	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	3,597,890	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	4,136,346	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	538,456	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2016

Date	Amount	Days to Discount to 1/1/2016 at 5.90%	Interest Adjusted Contribution
June 22, 2017	\$ 4,500,000	538	\$ 4,136,346
Total Contribution	\$ 4,500,000		\$ 4,136,346

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

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

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	3.00%	1.0000	1.67
56.5	3.00%	0.9700	1.64
57.5	3.00%	0.9409	1.62
58.5	3.00%	0.9127	1.60
59.5	8.00%	0.8853	4.21
60.5	8.00%	0.8145	3.94
61.5	8.00%	0.7493	3.69
62.5	14.00%	0.6894	6.03
63.5	14.00%	0.5929	5.27
64.5	14.00%	0.5099	4.60
65.5	34.00%	0.4385	9.76
66.5	28.00%	0.2894	5.39
67.5	28.00%	0.2084	3.94
68.5	15.00%	0.1500	1.54
69.5	28.00%	0.1275	2.48
70	100.00%	0.0918	6.43
Weighted Average			63.81

Schedule SB Attachment (Form 5500)—2016 Plan Year
 Southern Ohio Medical Center Cash Balance Pension Plan
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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2015), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor
1st Segment Rate	4.43%
2nd Segment Rate	5.91%
3rd Segment Rate	6.65%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2015), without regard to interest rate stabilization
1st Segment Rate	1.34%
2nd Segment Rate	4.03%
3rd Segment Rate	5.06%
Salary Increases	
Minimum Funding Target Normal Cost	2.50% inflationary increases, plus merit increase (see Table 1)
Maximum Tax Expected Benefit Increase	2.50% inflationary increases, plus merit increase (see Table 1)
Cash Balance Interest Crediting Rate	4.01%
Cash Balance Annuity Conversion Rate	4.01%
Optional Payment Form Election Percentage	<p>For participants under age 55, we assume 50% of eligible participants choose an immediate lump sum form of payment, 20% choose a lump sum deferred for 1 year, 15% choose a lump sum deferred for 2 years, and 15% choose a lump sum deferred for 3 years</p> <p>For participants age 55 to 64, we assume 50% of eligible participants choose an immediate lump sum form of payment, 30% choose a lump sum deferred for 1 year, 15% choose a lump sum deferred for 2 years, and 5% choose a life annuity</p> <p>For participants age 65 and over, we assume 87.5% of eligible participants choose an immediate lump sum form of payment and 12.5% choose a life annuity.</p>

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
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Optional Payment Form Election Percentage	For terminated vested participants, we assume a lump sum election at the later of 2 years from the valuation date and age 55
Optional Payment Form Conversion Interest Rate	4.01%
Optional Payment Form Conversion Mortality	Current 417(e) table for lump sums
Retirement Age	
Active Participants	See Table 2
Terminated Vested Participants	Age 63
Mortality Rates	
Healthy and Disabled	2016 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Table 3
Disability Rates	See Table 4
Decrement Timing	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	2015 pensionable earnings
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$210,000 and the IRC section 401(a)(17) compensation limit of \$265,000.

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2014 Plan Year	7.40%, limited to 6.99%
2015 Plan Year	7.15%, limited to 6.81%
2016 Plan Year	6.50%

Trust Expenses Included in Target Normal Cost

0.50% of the market value of assets

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2016

Schedule SB Attachment (Form 5500)—2016 Plan Year
 Southern Ohio Medical Center Cash Balance Pension Plan
 EIN: 31-0678022 PN: 003

Table 1

Salary Merit Increase Rates—Merit Scale

Age	Rate	Age	Rate
15	6.30%	45	1.20%
16	6.30%	46	1.20%
17	6.30%	47	1.20%
18	6.30%	48	1.20%
19	6.30%	49	1.20%
20	6.30%	50	1.20%
21	6.30%	51	1.20%
22	6.30%	52	1.20%
23	6.30%	53	1.20%
24	6.30%	54	1.20%
25	3.20%	55	1.20%
26	3.20%	56	1.20%
27	3.20%	57	1.20%
28	3.20%	58	1.20%
29	3.20%	59	1.20%
30	3.20%	60+	0.00%
31	3.20%		
32	3.20%		
33	3.20%		
34	3.20%		
35	2.80%		
36	2.80%		
37	2.80%		
38	2.80%		
39	2.80%		
40	2.40%		
41	2.40%		
42	2.40%		
43	2.40%		
44	2.40%		

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Table 2

Retirement Rates—Active Participants

Age	Rate
55	3.00%
56	3.00%
57	3.00%
58	3.00%
59	8.00%
60	8.00%
61	8.00%
62	14.00%
63	14.00%
64	14.00%
65	34.00%
66	28.00%
67	28.00%
68	15.00%
69	28.00%
70+	100.00%

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
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Table 3—Page 1 of 2

Withdrawal Rates—Termination Rates

Age	Years of Service		
	0-1	2	3+
15	7.04%	11.35%	9.24%
16	7.04%	11.35%	9.24%
17	7.04%	11.35%	9.24%
18	7.04%	11.35%	9.24%
19	7.04%	11.35%	9.24%
20	7.04%	11.35%	9.24%
21	7.04%	11.35%	9.24%
22	7.04%	11.35%	9.24%
23	8.42%	10.70%	9.02%
24	9.80%	10.05%	8.80%
25	11.19%	9.40%	8.58%
26	12.57%	8.75%	8.35%
27	13.95%	8.10%	8.13%
28	13.64%	9.34%	8.11%
29	13.35%	10.60%	8.10%
30	13.05%	11.86%	8.09%
31	12.75%	13.11%	8.07%
32	12.45%	14.37%	8.06%
33	13.80%	13.64%	7.54%
34	15.14%	12.90%	7.03%
35	16.48%	12.16%	6.51%
36	17.81%	11.42%	5.99%
37	19.15%	10.67%	5.47%
38	18.15%	11.01%	5.18%
39	17.14%	11.34%	4.89%
40	16.14%	11.68%	4.61%
41	15.13%	12.01%	4.32%
42	14.13%	12.34%	4.03%
43	14.28%	11.36%	4.04%
44	14.43%	10.38%	4.04%

Schedule SB Attachment (Form 5500)—2016 Plan Year
 Southern Ohio Medical Center Cash Balance Pension Plan
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Table 3—Page 2 of 2

Withdrawal Rates—Termination Rates

Age	Years of Service		
	0-1	2	3+
45	14.59%	9.40%	4.05%
46	14.73%	8.40%	4.05%
47	14.87%	7.41%	4.05%
48	13.43%	7.06%	4.23%
49	11.99%	6.70%	4.41%
50	10.54%	6.32%	4.56%
51	9.09%	5.96%	4.73%
52	7.63%	5.58%	4.89%
53	7.57%	5.52%	4.26%
54	7.52%	5.47%	3.63%
55+	7.46%	5.41%	3.00%

Schedule SB Attachment (Form 5500)—2016 Plan Year
 Southern Ohio Medical Center Cash Balance Pension Plan
 EIN: 31-0678022 PN: 003

Table 4

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.03%	0.03%	45	0.16%	0.24%
16	0.03%	0.03%	46	0.18%	0.27%
17	0.03%	0.03%	47	0.21%	0.30%
18	0.03%	0.03%	48	0.25%	0.33%
19	0.03%	0.03%	49	0.28%	0.36%
20	0.03%	0.03%	50	0.33%	0.40%
21	0.03%	0.03%	51	0.39%	0.44%
22	0.03%	0.03%	52	0.46%	0.49%
23	0.03%	0.03%	53	0.53%	0.54%
24	0.03%	0.03%	54	0.61%	0.59%
25	0.03%	0.03%	55	0.69%	0.64%
26	0.03%	0.03%	56	0.77%	0.69%
27	0.03%	0.03%	57	0.86%	0.74%
28	0.03%	0.04%	58	0.95%	0.80%
29	0.03%	0.04%	59	1.05%	0.85%
30	0.03%	0.04%	60	1.15%	0.90%
31	0.03%	0.05%	61	1.26%	0.96%
32	0.03%	0.05%	62	1.38%	1.01%
33	0.03%	0.06%	63	1.51%	1.05%
34	0.03%	0.06%	64	1.64%	1.09%
35	0.04%	0.07%	65+	0.00%	0.00%
36	0.04%	0.08%			
37	0.05%	0.09%			
38	0.06%	0.10%			
39	0.07%	0.12%			
40	0.08%	0.13%			
41	0.09%	0.15%			
42	0.10%	0.17%			
43	0.12%	0.19%			
44	0.14%	0.22%			

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Table 5

Retirement Rates—Active Participants (prior year)

Age	Rate
55	5.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	7.00%
61	7.00%
62	15.00%
63	15.00%
64	15.00%
65	25.00%
66	25.00%
67	10.00%
68	10.00%
69	10.00%
70+	100.00%

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
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Table 6—Page 1 of 2

Withdrawal Rates—Termination Rates (prior year)

Age	Years of Service			
	0	1	2	3+
15	8.72%	8.72%	8.72%	8.74%
16	8.72%	8.72%	8.72%	8.74%
17	8.72%	8.72%	8.72%	8.74%
18	8.72%	8.72%	8.72%	8.74%
19	8.72%	8.72%	8.72%	8.74%
20	8.72%	15.39%	8.72%	8.74%
21	8.72%	8.72%	8.72%	14.29%
22	8.32%	12.17%	13.42%	13.34%
23	7.87%	11.57%	13.28%	15.03%
24	7.52%	17.52%	14.50%	11.84%
25	7.12%	13.00%	10.57%	13.33%
26	6.77%	18.31%	15.59%	9.99%
27	6.37%	11.37%	14.70%	11.07%
28	6.31%	15.10%	14.83%	9.81%
29	6.31%	14.24%	22.38%	7.81%
30	56.31%	9.76%	25.46%	9.58%
31	6.31%	11.47%	7.96%	8.31%
32	6.31%	18.41%	8.59%	7.13%
33	6.30%	5.90%	20.83%	8.43%
34	6.30%	5.90%	12.59%	7.69%
35	6.29%	15.89%	12.58%	6.78%
36	6.29%	15.89%	5.44%	5.48%
37	56.28%	13.02%	18.76%	7.46%
38	6.27%	11.43%	13.31%	6.02%
39	6.25%	9.70%	10.40%	6.45%
40	6.24%	16.95%	5.39%	5.46%
41	6.23%	27.26%	16.09%	5.30%
42	6.21%	22.48%	12.50%	3.44%
43	6.19%	5.79%	17.84%	5.11%
44	6.17%	5.77%	5.32%	4.45%

Schedule SB Attachment (Form 5500)—2016 Plan Year
 Southern Ohio Medical Center Cash Balance Pension Plan
 EIN: 31-0678022 PN: 003

Table 6—Page 2 of 2

Withdrawal Rates—Termination Rates (prior year)

Age	Years of Service			
	0	1	2	3+
45	6.15%	10.75%	9.47%	5.12%
46	6.12%	15.72%	12.41%	3.58%
47	6.09%	12.83%	13.57%	2.84%
48	6.06%	5.66%	15.21%	4.01%
49	31.03%	27.06%	17.68%	4.02%
50	5.98%	18.08%	11.38%	2.77%
51	5.93%	5.53%	5.08%	4.51%
52	5.87%	5.47%	12.16%	2.40%
53	5.81%	5.41%	10.52%	2.94%
54	5.75%	5.35%	4.90%	5.06%
55+	5.68%	17.18%	12.41%	1.33%

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Schedule SB, Part V—Summary of Plan Provisions

History of Plan

The Mercy Hospital Corporation Retirement Plan was amended and restated effective January 1, 1978. Prior to this date, the Hospital participated in a multi-hospital plan sponsored by the Sisters of the Academy of Our Lady of Lourdes. This plan satisfied the criteria of Code section 501 to qualify as a church plan and therefore was not subject to the funding rules of the Employee Retirement Income Security Act of 1974 (ERISA).

The Retirement Plan as restated by Mercy Hospital is substantially the same as the prior plan.

The plan was amended effective July 31, 1982, to refund the past member contributions and to eliminate future member contributions.

The plan was amended effective January 1, 1984, to provide a benefit equal to the prior plan accrued benefit as of January 1, 1984, plus a career average benefit for service after January 1, 1984, equal to 1.5% of monthly compensation up to \$1,250 and 2.5% of monthly compensation in excess of \$1,250. There is a minimum benefit equal to the prior plan accrued benefit as of July 1, 1984, for any member in the plan on that date.

The plan was amended effective January 1, 1985, to comply with the Retirement Equity Act. Specifically, the eligibility requirements for plan participation were lowered to age 21 with one year of service. The plan's death benefit coverage was expanded to cover all vested participants. Employees are required to share in the cost of the protection provided.

Effective January 1, 1989, employees with five years of vesting service were fully vested in their accrued benefit. Also, both the compensation considered in the benefit calculation and the overall maximum benefit were reduced.

The Southern Hills Restated Retirement Plan was merged into the Scioto Memorial Hospital Restated Retirement Plan effective September 30, 1989. That plan was subsequently merged into the Mercy Hospital Corporation Retirement Plan effective December 31, 1989. The plan was then renamed the Southern Ohio Medical Center Retirement Plan.

Effective January 1, 1990, the plan was amended to provide a benefit of 0.75% of pay (as defined under the plan) with certain minimum benefits for plan participants age 60 and over on that date. In addition, the plan's early retirement reduction factors were modified.

Effective January 1, 1999, the plan was amended to stop benefit accruals under the old formula and convert the plan to a cash balance plan. The plan was renamed as the Southern Ohio Medical Center Cash Balance Pension Plan.

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Effective Date	October 1947: Amended and restated January 1, 2008.
Eligibility for Participation	Employees who were members in the prior plan continue as members on January 1, 1999. Other employees become members on the January 1 or July 1 following attainment of age 21 and completing one year of employment during which at least 1,000 hours are worked.
Eligibility for Benefits	
Normal Retirement	Age 65 and the third anniversary of plan participation.
Vested Termination	Upon termination of employment after completion of three years of service.
Preretirement Death Benefit	Three years of service.
Amount of Benefits	
Normal Retirement and Vested Termination	The greater of: <ul style="list-style-type: none">▪ The prior plan benefit; and▪ The actuarial equivalent of the cash balance account.
Preretirement Death Benefit	50% of the actuarial equivalent of the cash balance account.
Form of Benefit	
Automatic Form	A monthly amount payable during the employee's lifetime and thereafter 50% of such monthly amount continuing to the surviving spouse until the spouse's death.
Optional Forms	(a) Life annuity. (b) Life annuity with 5, 10, or 20 years certain. (c) 50%, 75%, or 100% joint and survivor annuity. (d) Lump sum. (e) All optional forms are calculated as the actuarial equivalent of the cash balance account on the annuity start date.

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Definitions

Cash Balance Account

The notional account equal to the sum of:

- (a) The initial account balance;
- (b) Contribution credits;
- (c) Interest credits; and
- (d) Transition credits, if applicable.

Initial Account Balance

The actuarial equivalent lump sum amount of the prior plan benefit in the form of a single life annuity commencing at normal retirement age.

Contribution Credits

A percent of compensation credited to the cash balance Account on the last day of each plan year, provided the participant earns a year of service. The percent is based on years of service as of the beginning of the plan year according to the following table:

Years of Service	Percent of Compensation
0–4	2.0%
5–9	2.5%
10–14	3.0%
15–19	4.0%
20–24	5.0%
25–29	6.0%
30+	7.0%

Interest Credits

An amount credited to the cash balance account on the last day of each plan year determined by multiplying the value of the cash balance account at the beginning of the plan year by the interest credit rate. Interest credits will be given for each year the participant has an account up until the participant commences benefits.

Transition Credits

Three percent of compensation credited to the cash balance account on the last day of each plan year for the first five plan years following the January 1, 1999 effective date, provided the participant was age 50 or older with five or more years of service as of January 1, 1999.

Prior Plan Benefit

The benefit as determined on December 31, 1998 under the provisions of the plan in effect on that date.

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Actuarial Equivalent

The cash balance account is converted to the form of payment using the following basis:

- (a) Annuities—The cash balance account will be converted to an annuity based on the November 10-year Treasury rate for the prior plan year with a minimum rate of 4.01% and the current 417(e) mortality table for lump sums.
- (b) Lump sum—The lump sum amount is equal to the cash balance account.

Interest Credit Rate

November 10-year Treasury rate for the prior plan year with a minimum rate of 4.01%.

Compensation

Total remuneration paid to a member of the plan. For 2016 recognizable compensation is limited to \$265,000.

Service

One year of service shall be credited for each year an employee completes at least 1,000 hours.

Plan Changes Since the Prior Year

The funding valuation does not reflect any plan changes.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Schedule SB, line 24—Change in Actuarial Assumptions

The following assumption changes were made to better reflect anticipated plan experience:

- A change in the salary increase assumption from 5.0% to the rates shown in Table 1.
- A change in the retirement rate assumption from the rates shown in Table 5 to the rates shown in Table 2.
- A change in the withdrawal rate assumption from the rates shown in Table 6 to the rates shown in Table 3.
- A change in the assumed optional form of payment, as follows:

As of January 1, 2015:

For Early Retirements, we assume 75% of eligible participants choose a lump sum form of payment.

For Normal Retirements, we assume 50% of eligible participants choose a lump sum form of payment.

As of January 1, 2016:

For participants under age 55, we assume 50% of eligible participants choose an immediate lump sum form of payment, 20% choose a lump sum deferred for 1 year, 15% choose a lump sum deferred for 2 years, and 15% choose a lump sum deferred for 3 years.

For participants age 55 to 64, we assume 50% of eligible participants choose an immediate lump sum form of payment, 30% choose a lump sum deferred for 1 year, 15% choose a lump sum deferred for 2 years, and 5% choose a life annuity.

For participants age 65 and over, we assume 87.5% of eligible participants choose an immediate lump sum form of payment and 12.5% choose a life annuity.

- A change in the terminated vested participants' lump sum assumption from immediate to the later of 2 years from the valuation date and age 55.
- A change in the expected rate of return from 7.15% to 6.50%.

The non-prescribed changes were made to better reflect the anticipated plan experience. These changes did not reduce the funding shortfall more than the thresholds stated in Internal Revenue Code Section 430(h)(5), so approval of the Commissioner is not required.

Schedule SB Attachment (Form 5500)—2016 Plan Year
 Southern Ohio Medical Center Cash Balance Pension Plan
 EIN: 31-0678022 PN: 003

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2016

Number of Participants, Average Compensation and Average Cash Balance Account

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25		145 \$34,096 \$1,320	4							
25-29		184 \$40,440 \$1,949	133 \$40,473 \$5,173	1						
30-34		87 \$60,411 \$2,595	107 \$43,788 \$6,798	66 \$44,572 \$10,970	8					
35-39		70 \$74,148 \$3,247	53 \$61,047 \$8,309	54 \$53,635 \$15,915	42 \$51,253 \$21,076	1				
40-44		65 \$53,018 \$3,097	56 \$43,301 \$6,457	48 \$48,568 \$13,476	79 \$62,310 \$27,946	40 \$61,105 \$36,468	4			
45-49		48 \$52,139 \$2,995	45 \$58,031 \$9,036	35 \$45,994 \$13,214	37 \$53,603 \$23,565	33 \$77,649 \$49,063	31 \$70,782 \$57,022			
50-54		25 \$61,067 \$3,276	45 \$63,345 \$9,389	31 \$47,350 \$14,640	37 \$47,763 \$23,090	30 \$50,146 \$36,761	30 \$75,172 \$67,936	31 \$62,456 \$74,368	5	
55-59		27 \$59,890 \$3,792	36 \$58,264 \$8,946	27 \$30,927 \$11,053	28 \$42,146 \$20,301	30 \$58,833 \$39,901	21 \$53,754 \$57,733	32 \$70,671 \$86,553	56 \$65,659 \$99,504	9
60-64		20 \$25,316 \$1,240	10	11	22 \$39,148 \$20,431	16	13	16	34 \$61,136 \$117,606	21 \$61,707 \$120,098
65-69		3	6	9	13	3	4	5	3	7
70+		3	1	5	2	2	2	3		1

N-2.211

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 1,946,650	January 1, 2016	7	\$ 321,632

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2016

Date	Amount	Days to Discount to 1/1/2016 at 5.90%	Interest Adjusted Contribution
June 22, 2017	\$ 4,500,000	538	\$ 4,136,346
Total Contribution	\$ 4,500,000		\$ 4,136,346

Schedule SB Attachment (Form 5500)—2016 Plan Year
 Southern Ohio Medical Center Cash Balance Pension Plan
 EIN: 31-0678022 PN: 003

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2016

Number of Participants, Average Compensation and Average Cash Balance Account

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25		145 \$34,096 \$1,320	4							
25-29		184 \$40,440 \$1,949	133 \$40,473 \$5,173	1						
30-34		87 \$60,411 \$2,595	107 \$43,788 \$6,798	66 \$44,572 \$10,970	8					
35-39		70 \$74,148 \$3,247	53 \$61,047 \$8,309	54 \$53,635 \$15,915	42 \$51,253 \$21,076	1				
40-44		65 \$53,018 \$3,097	56 \$43,301 \$6,457	48 \$48,568 \$13,476	79 \$62,310 \$27,946	40 \$61,105 \$36,468	4			
45-49		48 \$52,139 \$2,995	45 \$58,031 \$9,036	35 \$45,994 \$13,214	37 \$53,603 \$23,565	33 \$77,649 \$49,063	31 \$70,782 \$57,022			
50-54		25 \$61,067 \$3,276	45 \$63,345 \$9,389	31 \$47,350 \$14,640	37 \$47,763 \$23,090	30 \$50,146 \$36,761	30 \$75,172 \$67,936	31 \$62,456 \$74,368	5	
55-59		27 \$59,890 \$3,792	36 \$58,264 \$8,946	27 \$30,927 \$11,053	28 \$42,146 \$20,301	30 \$58,833 \$39,901	21 \$53,754 \$57,733	32 \$70,671 \$86,553	56 \$65,659 \$99,504	9
60-64		20 \$25,316 \$1,240	10	11	22 \$39,148 \$20,431	16	13	16	34 \$61,136 \$117,606	21 \$61,707 \$120,098
65-69		3	6	9	13	3	4	5	3	7
70+		3	1	5	2	2	2	3		1

N-2.211

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Schedule SB, Part V—Summary of Plan Provisions

History of Plan

The Mercy Hospital Corporation Retirement Plan was amended and restated effective January 1, 1978. Prior to this date, the Hospital participated in a multi-hospital plan sponsored by the Sisters of the Academy of Our Lady of Lourdes. This plan satisfied the criteria of Code section 501 to qualify as a church plan and therefore was not subject to the funding rules of the Employee Retirement Income Security Act of 1974 (ERISA).

The Retirement Plan as restated by Mercy Hospital is substantially the same as the prior plan.

The plan was amended effective July 31, 1982, to refund the past member contributions and to eliminate future member contributions.

The plan was amended effective January 1, 1984, to provide a benefit equal to the prior plan accrued benefit as of January 1, 1984, plus a career average benefit for service after January 1, 1984, equal to 1.5% of monthly compensation up to \$1,250 and 2.5% of monthly compensation in excess of \$1,250. There is a minimum benefit equal to the prior plan accrued benefit as of July 1, 1984, for any member in the plan on that date.

The plan was amended effective January 1, 1985, to comply with the Retirement Equity Act. Specifically, the eligibility requirements for plan participation were lowered to age 21 with one year of service. The plan's death benefit coverage was expanded to cover all vested participants. Employees are required to share in the cost of the protection provided.

Effective January 1, 1989, employees with five years of vesting service were fully vested in their accrued benefit. Also, both the compensation considered in the benefit calculation and the overall maximum benefit were reduced.

The Southern Hills Restated Retirement Plan was merged into the Scioto Memorial Hospital Restated Retirement Plan effective September 30, 1989. That plan was subsequently merged into the Mercy Hospital Corporation Retirement Plan effective December 31, 1989. The plan was then renamed the Southern Ohio Medical Center Retirement Plan.

Effective January 1, 1990, the plan was amended to provide a benefit of 0.75% of pay (as defined under the plan) with certain minimum benefits for plan participants age 60 and over on that date. In addition, the plan's early retirement reduction factors were modified.

Effective January 1, 1999, the plan was amended to stop benefit accruals under the old formula and convert the plan to a cash balance plan. The plan was renamed as the Southern Ohio Medical Center Cash Balance Pension Plan.

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Effective Date	October 1947: Amended and restated January 1, 2008.
Eligibility for Participation	Employees who were members in the prior plan continue as members on January 1, 1999. Other employees become members on the January 1 or July 1 following attainment of age 21 and completing one year of employment during which at least 1,000 hours are worked.
Eligibility for Benefits	
Normal Retirement	Age 65 and the third anniversary of plan participation.
Vested Termination	Upon termination of employment after completion of three years of service.
Preretirement Death Benefit	Three years of service.
Amount of Benefits	
Normal Retirement and Vested Termination	The greater of: <ul style="list-style-type: none">▪ The prior plan benefit; and▪ The actuarial equivalent of the cash balance account.
Preretirement Death Benefit	50% of the actuarial equivalent of the cash balance account.
Form of Benefit	
Automatic Form	A monthly amount payable during the employee's lifetime and thereafter 50% of such monthly amount continuing to the surviving spouse until the spouse's death.
Optional Forms	(a) Life annuity. (b) Life annuity with 5, 10, or 20 years certain. (c) 50%, 75%, or 100% joint and survivor annuity. (d) Lump sum. (e) All optional forms are calculated as the actuarial equivalent of the cash balance account on the annuity start date.

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Definitions

Cash Balance Account

The notional account equal to the sum of:

- (a) The initial account balance;
- (b) Contribution credits;
- (c) Interest credits; and
- (d) Transition credits, if applicable.

Initial Account Balance

The actuarial equivalent lump sum amount of the prior plan benefit in the form of a single life annuity commencing at normal retirement age.

Contribution Credits

A percent of compensation credited to the cash balance Account on the last day of each plan year, provided the participant earns a year of service. The percent is based on years of service as of the beginning of the plan year according to the following table:

Years of Service	Percent of Compensation
0–4	2.0%
5–9	2.5%
10–14	3.0%
15–19	4.0%
20–24	5.0%
25–29	6.0%
30+	7.0%

Interest Credits

An amount credited to the cash balance account on the last day of each plan year determined by multiplying the value of the cash balance account at the beginning of the plan year by the interest credit rate. Interest credits will be given for each year the participant has an account up until the participant commences benefits.

Transition Credits

Three percent of compensation credited to the cash balance account on the last day of each plan year for the first five plan years following the January 1, 1999 effective date, provided the participant was age 50 or older with five or more years of service as of January 1, 1999.

Prior Plan Benefit

The benefit as determined on December 31, 1998 under the provisions of the plan in effect on that date.

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Actuarial Equivalent

The cash balance account is converted to the form of payment using the following basis:

- (a) Annuities—The cash balance account will be converted to an annuity based on the November 10-year Treasury rate for the prior plan year with a minimum rate of 4.01% and the current 417(e) mortality table for lump sums.
- (b) Lump sum—The lump sum amount is equal to the cash balance account.

Interest Credit Rate

November 10-year Treasury rate for the prior plan year with a minimum rate of 4.01%.

Compensation

Total remuneration paid to a member of the plan. For 2016 recognizable compensation is limited to \$265,000.

Service

One year of service shall be credited for each year an employee completes at least 1,000 hours.

Plan Changes Since the Prior Year

The funding valuation does not reflect any plan changes.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Southern Ohio Medical Center

Cash Balance Pension Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 31-0678022, Plan No. 003 December 31, 2016

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Mercer Global Investments*	Common collective trust funds:		
	Mercer Global Investments Non-U.S. Core Equity Portfolio	\$ 8,078,274	\$ 10,979,552
	Mercer Global Investments Active Long Corp Investment Portfolio	8,639,667	9,798,543
	Mercer Global Investments Core Opportunistic Fixed Income Portfolio	8,745,474	10,494,572
	Mercer Global Investments U.S. Passive Fixed Income Portfolio	7,363,183	7,832,519
	Mercer Global Investments Long Duration Passive Fixed Income Portfolio	5,092,495	5,760,722
	Mercer Global Investments U.S. Large Cap Passive Equity Portfolio	6,606,948	9,068,254
	Mercer Global Investments Long Duration Investment Grade Fixed Income Portfolio	2,867,488	3,960,992
	Mercer Global Investments U.S. Small/Mid Cap Growth Equity	1,584,704	2,383,204
	Mercer Global Investments Emerging Markets Equity	774,880	810,370
	Mercer Global Investments Opportunistic Fixed Income	429,371	419,408
State Street Global Advisors*	SSGA Institutional Treasury MM	455,608	455,608
Exterrrean Holdings Inc.	Corporate stock - Exterrrean Holdings Inc.	670	667
	Total	<u>\$ 50,638,762</u>	<u>\$ 61,964,411</u>

* Indicates party in interest

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 1,946,650	January 1, 2016	7	\$ 321,632

Schedule SB Attachment (Form 5500)—2016 Plan Year
Southern Ohio Medical Center Cash Balance Pension Plan
EIN: 31-0678022 PN: 003

Schedule SB, line 24—Change in Actuarial Assumptions

The following assumption changes were made to better reflect anticipated plan experience:

- A change in the salary increase assumption from 5.0% to the rates shown in Table 1.
- A change in the retirement rate assumption from the rates shown in Table 5 to the rates shown in Table 2.
- A change in the withdrawal rate assumption from the rates shown in Table 6 to the rates shown in Table 3.
- A change in the assumed optional form of payment, as follows:

As of January 1, 2015:

For Early Retirements, we assume 75% of eligible participants choose a lump sum form of payment.

For Normal Retirements, we assume 50% of eligible participants choose a lump sum form of payment.

As of January 1, 2016:

For participants under age 55, we assume 50% of eligible participants choose an immediate lump sum form of payment, 20% choose a lump sum deferred for 1 year, 15% choose a lump sum deferred for 2 years, and 15% choose a lump sum deferred for 3 years.

For participants age 55 to 64, we assume 50% of eligible participants choose an immediate lump sum form of payment, 30% choose a lump sum deferred for 1 year, 15% choose a lump sum deferred for 2 years, and 5% choose a life annuity.

For participants age 65 and over, we assume 87.5% of eligible participants choose an immediate lump sum form of payment and 12.5% choose a life annuity.

- A change in the terminated vested participants' lump sum assumption from immediate to the later of 2 years from the valuation date and age 55.
- A change in the expected rate of return from 7.15% to 6.50%.

The non-prescribed changes were made to better reflect the anticipated plan experience. These changes did not reduce the funding shortfall more than the thresholds stated in Internal Revenue Code Section 430(h)(5), so approval of the Commissioner is not required.