

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 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 2017 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</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 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)	

Part II	Basic Plan Information —enter all requested information		
1a	Name of plan <u>NORTHEAST OHIO HEALTH SERVICES PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>001</u>
		1c	Effective date of plan <u>01/01/1986</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>NORTHEAST OHIO HEALTH SERVICES CONNECTIONS</u> <u>24200 CHAGRIN BOULEVARD</u> <u>BEACHWOOD, OH 44122-5550</u>	2b	Employer Identification Number (EIN) <u>34-1140997</u>
		2c	Plan Sponsor's telephone number <u>216-831-6466</u>
		2d	Business code (see instructions) <u>813000</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.	10/15/2018	JAMES NAGLE
	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

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

Form 5500 (2017)
v. 170203

3a Plan administrator's name and address ☐ Same as Plan Sponsor NORTHEAST OHIO HEALTH SERVICES 24200 CHAGRIN BOULEVARD BEACHWOOD, OH 44122-5550	3b Administrator's EIN 34-1140997 3c Administrator's telephone number 216-831-6466
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 195
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 148 6a(2) 149 6b 0 6c 38 6d 187 6e 0 6f 187 6g 98 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: 2A 2E 2F 2G 2L 2T 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☐ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ 1 **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 2017 Form M-1 annual report. If the plan was not required to file the 2017 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2017 This Form is Open to Public Inspection
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017	
A Name of plan NORTHEAST OHIO HEALTH SERVICES PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 NORTHEAST OHIO HEALTH SERVICES	D Employer Identification Number (EIN) 34-1140997

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

(a) Name of insurance carrier VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY					
(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	VF6153	98	01/01/2017	12/31/2017

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.	
(a) Total amount of commissions paid 11237	(b) Total amount of fees paid 0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).	
(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid CUSHING DAVID 1235 WHIPPLE AVE NW CANTON, OH 44708	

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4582			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid BRIAN KOCH 5906 MAYFAIR RD NORTH CANTON, OH 44720			
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
3979			3

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

MORGAN STANLEY SMITH BARNEY

1 NEW YORK PLZ FL 12
NEW YORK, NY 10004

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
2647			3

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

GLASS MICHELLE

CORPORATE PLAZA I STE 100
6450 ROCKSIDE WOODS BLVD S
INDEPENDENCE, OH 44131

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
29			3

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	261430
5 Current value of plan's interest under this contract in separate accounts at year end	5	3308845

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

b Balance at the end of the previous year	7b	178559
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c Additions: (1) Contributions deposited during the year	7c(1)	316618		
	(2) Dividends and credits	7c(2)		0
	(3) Interest credited during the year	7c(3)		6194
	(4) Transferred from separate account	7c(4)		341490
	(5) Other (specify below)	7c(5)		7286

▶ LOAN REPAYMENTS, POSITIVE VALUE ADJUSTMENTS, COLLATERAL INTEREST EARNED, ETC.

(6) Total additions	7c(6)	671588
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d Total of balance and additions (add lines 7b and 7c(6))	7d	850147
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	286591		
	(2) Administration charge made by carrier	7e(2)		0
	(3) Transferred to separate account	7e(3)		300107
	(4) Other (specify below)	7e(4)		2019

▶ LOAN DISBURSEMENTS, NEGATIVE VALUE ADJUSTMENTS, TRANSFERRED ASSETS, ETC.

(5) Total deductions	7e(5)	588717
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	261430
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) 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
		2017
		This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017		
A Name of plan NORTHEAST OHIO HEALTH SERVICES PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 NORTHEAST OHIO HEALTH SERVICES	D Employer Identification Number (EIN) 34-1140997	

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	
VOYA RETIREMENT INSURANCE AND ANNUI	PO BOX 990067 HARTFORD, CT 06199-0067
71-0294708	

(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)

(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 ☐

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.	

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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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 2017 This Form is Open to Public Inspection.
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan <u>NORTHEAST OHIO HEALTH SERVICES PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>NORTHEAST OHIO HEALTH SERVICES</u>	D Employer Identification Number (EIN) <u>34-1140997</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: SEPARATE ACCOUNTS

b Name of sponsor of entity listed in (a): VOYA RETIREMENT INSURANCE AND ANNUITY CO

c EIN-PN <u>71-0294708-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3308845</u>
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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)
-----------------	----------------------	---

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)
-----------------	----------------------	---

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

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

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
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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
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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
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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)**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)

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2017 This Form is Open to Public Inspection
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u>		
A Name of plan <u>NORTHEAST OHIO HEALTH SERVICES PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NORTHEAST OHIO HEALTH SERVICES</u>	D Employer Identification Number (EIN) <u>34-1140997</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)	44539	35176
	(9) Value of interest in common/collective trusts.....	1c(9)		
	(10) Value of interest in pooled separate accounts.....	1c(10)	2997086	3308845
	(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)		
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	178559	261430
	(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities	1d(1)	
(2)	Employer real property	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	3220184 3605451
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness	1i	
j	Other liabilities	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	3220184 3605451

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)	131248
	(B) Participants	2a(1)(B)	253129
	(C) Others (including rollovers)	2a(1)(C)	47462
(2)	Noncash contributions	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	431839
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	
	(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)	1216
	(F) Other	2b(1)(F)	6194
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	7410
(2)	Dividends: (A) Preferred stock	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	0
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		538364
(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		977613

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	590237	
(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)		590237
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	2109	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		2109
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		592346

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		385267
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: MALONEY NOVOTNY, LLC

(2) EIN: 34-0677006

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	
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		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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 _____. (See instructions.)

**NORTHEAST OHIO HEALTH
SERVICES PLAN**

FINANCIAL REPORT

DECEMBER 31, 2017 and 2016

NORTHEAST OHIO HEALTH SERVICES PLAN

CONTENTS

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Independent Auditors' Report

Plan Administrator
Northeast Ohio Health Services Plan
Beachwood, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Northeast Ohio Health Services Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2017 and 2016, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Bases for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Voya Retirement Insurance and Annuity Company ("Voya"), the Custodian of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the Custodian as of December 31, 2017 and 2016, and for the years then ended, that the information provided to the plan administrator by the Custodian is complete and accurate.

In addition, because of inadequacies in the Plan's records for the periods prior to January 1, 2009, we were unable to perform auditing procedures with respect to individual participant account balances accumulated from inception of the Plan or to satisfy ourselves as to the basis on which participants' equity is stated as of December 31, 2017 and 2016, or the propriety of the distributions to participants who terminated and withdrew from the Plan during the years then ended.

Disclaimer of Opinion

Because of the significance of the matters described in the Bases for Disclaimer of Opinion paragraphs, 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.

Report on Supplementary Information

The supplemental schedule of assets (held at end of year) as of December 31, 2017 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matters described in the Bases for Disclaimer of Opinion paragraphs, we do not express an opinion on this supplemental schedule.

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

Meloney + Novak LLC

Cleveland, Ohio
October 8, 2018

NORTHEAST OHIO HEALTH SERVICES PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
INVESTMENTS, AT FAIR VALUE		
Guaranteed Investment Contracts	\$ 261,430	\$ 178,559
Pooled Separate Accounts	<u>3,308,845</u>	<u>2,997,086</u>
TOTAL INVESTMENTS	3,570,275	3,175,645
NOTES RECEIVABLE FROM PARTICIPANTS	<u>59,067</u>	<u>67,517</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 3,629,342</u>	<u>\$ 3,243,162</u>

The accompanying notes are an integral part of these financial statements.

NORTHEAST OHIO HEALTH SERVICES PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
ADDITIONS		
Investment income:		
Net appreciation in fair value of investments	\$ 538,364	\$ 206,765
Interest and dividends	<u>6,194</u>	<u>4,598</u>
Total investment income	544,558	211,363
Interest income on notes receivable from participants	1,216	2,045
Contributions:		
Participants	253,129	191,978
Employer	131,248	106,770
Rollover	<u>47,462</u>	<u>12,146</u>
Total contributions	431,839	310,894
Total additions	977,613	524,302
DEDUCTIONS		
Benefits paid directly to participants	589,324	345,061
Administrative fees	<u>2,109</u>	<u>1,350</u>
Total deductions	<u>591,433</u>	<u>346,411</u>
NET INCREASE	386,180	177,891
NET ASSETS AVAILABLE FOR BENEFITS – BEGINNING OF YEAR	<u>3,243,162</u>	<u>3,065,271</u>
NET ASSETS AVAILABLE FOR BENEFITS – END OF YEAR	<u>\$ 3,629,342</u>	<u>\$ 3,243,162</u>

The accompanying notes are an integral part of these financial statements.

NORTHEAST OHIO HEALTH SERVICES PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Description of Plan

The following is a summary of certain provisions of the Northeast Ohio Health Services Plan (the "Plan"). Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

Participation

The Plan is a defined contribution plan under Section 403(b) of the Internal Revenue Code covering all qualified employees of Northeast Ohio Health Services dba Connections (the "Agency"), established as of January 1, 1986. Employees are eligible to participate in the Plan on the first day of their employment. Participants are eligible for employer matching contributions and discretionary non-elective employer contributions on the first day of the following payroll period after completion of one year of service and having attained age 21, as defined by the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Contributions

Participants may elect to make contributions of their eligible earnings on a "pre-tax" basis subject to certain limitations of the Plan and the Internal Revenue Code. The Agency can elect to provide a matching contribution that is determined solely at the Agency's discretion. During 2017 and 2016, the Agency contributed an amount equal to 100% of participant contributions up to 5% of participants' compensation based on years of service according to the following schedule:

<u>Years of service</u>	<u>Matching Percentage</u>
Less than 1 year	0.00%
1 year but less than 2	1.00%
2 years but less than 3	2.00%
3 years but less than 4	3.00%
4 years but less than 5	4.00%
5 years or more	5.00%

The Plan also provides for the investment of qualified rollover contributions and catch-up contributions for participants age 50 or older. The Agency also can provide a discretionary non-elective contribution to be allocated to eligible employees during the Plan year. Participants must be employed on the last day of the Plan year to receive the discretionary non-elective employer contribution. No such discretionary contributions were made during 2017 or 2016.

Participants' Accounts

Each participant's account is credited with the participant's contribution and employer contributions, as well as allocations of Plan earnings. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. Participant accounts are charged with certain transaction fees and other administrative expenses are paid by the Agency. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NORTHEAST OHIO HEALTH SERVICES PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1. Description of Plan (Continued)

Notes Receivable From Participants

The Plan permits limited borrowing by a participant against the value of his/her account, limited to the lesser of \$50,000 or one-half of the sum of the participant's vested account, with the minimum loan amount of \$1,000. Only one loan per participant can be outstanding at any given time. Interest is charged at a rate commensurate with prevailing rates as determined by the plan administrator. Repayments of principal and interest are credited to the participants' accounts within the funds as elected by the participants. Until such repayments are received, the loans receivable are accounted for as notes receivable from participants. In addition, \$23,891 and \$22,978 of loan collateral remains in the Plan related to defaulted loans of active participants as of December 31, 2017 and 2016, respectively. These amounts represent 100% of the loan balances and will be forfeited to Voya Retirement Insurance and Annuity Company ("Voya" or the "Custodian") upon the termination, retirement, or death of the participant.

Vesting

Participants are at all times vested in all contributions and earnings thereon.

Payment of Benefits

Upon termination of service due to death, disability, retirement, or separation, a participant is entitled to receive a distribution of his/her account balance in the form of a lump sum payment. In the case of a severe financial hardship, the plan administrator, in its sole discretion, may direct distribution of all or a portion of the participant's elective contributions, subject to certain restrictions. Additionally, the Plan has provisions for an active participant to make withdrawals from his/her account, subject to limitations and restrictions.

Termination Provisions

The Agency determined in August 2018, that it will terminate the Plan subject to the provisions of ERISA. At termination, the assets remaining in the funds will be allocated and distributed to participants in accordance with the terms and provisions of the Plan.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

NORTHEAST OHIO HEALTH SERVICES PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 2. Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

The financial statements of the Plan do not include amounts related to certain investment contracts which became inactive prior to January 1, 2009. As contemplated in the Department of Labor's Field Assistance Bulletin No. 2009-02, *Annual Reporting Requirements for 403(b) Plans*, the Agency has made a good faith effort to determine the population of plan participants and has included amounts related to all known contracts in these financial statements. Accordingly, these financial statements are acceptable to the Department of Labor as part of the Plan's Form 5500 filing. However, because of the uncertainty involved in ascertaining all previous arrangements, it is possible that contracts may exist related to this Plan which have not been included in these financial statements and those amounts may be material. Accounting principles generally accepted in the United States of America require these amounts to be included in the financial statements.

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by investment advisors and Voya. See Note 3 for a discussion of fair value measurements.

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

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Payment of Benefits

Benefits are recorded when paid by the Plan.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Agency and are excluded from these financial statements with the exception of distribution fees, which are paid by the affected participant. Investment related expenses are included in net appreciation in fair value of investments.

NORTHEAST OHIO HEALTH SERVICES PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 2. Summary of Significant Accounting Policies (Continued)

Evaluation of Subsequent Events

The Plan has evaluated subsequent events and transactions for potential recognition and presentation through the date the financial statements were available to be issued, October 8, 2018.

Note 3. Fair Value Measurements

The Plan estimates the fair value of financial instruments using available market information and other generally accepted valuation methodologies. The inputs used to measure fair value are classified into three levels:

- Level 1 – Quoted market prices in active markets for identical assets and liabilities
- Level 2 – Observable market-based inputs or unobservable inputs that are corroborated by market data
- Level 3 – Unobservable inputs in which little or no market data exists

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for Plan assets measured at fair value:

Guaranteed Investment Contract – Investments in the Guaranteed Investment Contract of Voya are recorded at fair value, as determined by Voya, because they are considered not to be benefit-responsive. The fair value represents contributions plus interest at a specified rate, less participant withdrawals, fees, surrender charges, and market value adjustments. The Guaranteed Investment Contract is classified as Level 2 as the credit interest rate, account balance, and formula upon which payments may be based are observable through the contract.

Pooled Separate Accounts – The fair value of investments held in the Pooled Separate Accounts are held and managed by Voya. The fair value of investments held in these accounts is based on their reported net asset value ("NAV"). The NAV is based primarily on observable inputs and the market value of the underlying investments, and is classified as Level 2.

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. There have been no changes in the methodologies used from 2016 to 2017. 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.

NORTHEAST OHIO HEALTH SERVICES PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 3. Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017 and 2016:

<u>Assets at Fair Value as of December 31, 2017</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Guaranteed Investment Contracts	\$ -	\$ 261,430	\$ -	\$ 261,430
Pooled Separate Accounts	-	3,308,845	-	3,308,845
Total	<u>\$ -</u>	<u>\$ 3,570,275</u>	<u>\$ -</u>	<u>\$ 3,570,275</u>

<u>Assets at Fair Value as of December 31, 2016</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Guaranteed Investment Contract	\$ -	\$ 178,559	\$ -	\$ 178,559
Pooled Separate Accounts	-	2,997,086	-	2,997,086
Total	<u>\$ -</u>	<u>\$ 3,175,645</u>	<u>\$ -</u>	<u>\$ 3,175,645</u>

Note 4. Unaudited Information

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Custodian has certified to the completeness and accuracy of all investments and notes receivable from participants reflected on the statements of net assets available for benefits at December 31, 2017 and 2016, the supplemental schedule at December 31, 2017, the related investment activity and interest income on notes receivable from participants reflected in the statements of changes in net assets available for benefits for the years ended December 31, 2017 and 2016, and investment related information in the accompanying notes to the financial statements. This information is unaudited by independent accountants.

Note 5. Guaranteed Investment Contract

The Plan entered into Guaranteed Investment Contracts with Voya. Voya maintains contributions in unallocated funds to which it adds interest at a guaranteed rate. The guaranteed rate is subject to a minimum floor rate and may vary by participant based on the date the participant established an account under the contract. Upon withdrawal of funds from the Guaranteed Investment Contract, a market value adjustment is applied.

NORTHEAST OHIO HEALTH SERVICES PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 6. Income Tax Status

Although the Plan has not received a determination letter from the Internal Revenue Service stating the qualification of the Plan, the plan administrator believes that the Plan is designed and is currently being operated in compliance with applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The plan administrator has analyzed tax positions taken by the Plan and has concluded that, as of December 31, 2017, there are no uncertain positions taken or expected to be taken that would require such recognition or disclosure in the financial statements

Note 7. Party-in-Interest Transactions

The Plan's investments are held in Guaranteed Investment Contracts and Pooled Separate Accounts which are managed by Voya. In addition, administrative expenses in the amount of \$2,109 and \$1,350 were paid to Voya during the years ended December 31, 2017 and 2016, respectively. Voya is the Plan Custodian, therefore, these transactions qualify as party-in-interest transactions.

Note 8. Risks and Uncertainties

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

Note 9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2017 and 2016 to Form 5500:

	<u>2017</u>	<u>2016</u>
Net assets available for benefits per the financial statements	\$ 3,629,342	\$ 3,243,162
Notes receivable from participants deemed distributed for Form 5500	<u>(23,891)</u>	<u>(22,978)</u>
Net assets available for benefits per the Form 5500	<u>\$ 3,605,451</u>	<u>\$ 3,220,184</u>

NORTHEAST OHIO HEALTH SERVICES PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 9. Reconciliation of Financial Statements to Form 5500 (Continued)

The following is a reconciliation of benefits paid directly to participants per the financial statements for the years ended December 31, 2017 and 2016 to Form 5500:

	<u>2017</u>	<u>2016</u>
Benefits paid directly to participants per the financial statements	\$ 589,324	\$ 345,061
Change in notes receivable from participants deemed distributed for Form 5500	<u>913</u>	<u>6,871</u>
Benefits paid directly to participants per the Form 5500	<u>\$590,237</u>	<u>\$351,932</u>

Notes receivable from participants are recorded as deemed distributions on the Form 5500 when the loan is defaulted for tax purposes.

SUPPLEMENTAL SCHEDULE

NORTHEAST OHIO HEALTH SERVICES PLAN

EMPLOYER NO. 34-1140997
PLAN NO. 001

SCHEDULE H, LINE 4(i) SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2017

(a)	(b) <u>Identity of Party</u>	(c) <u>Description of Investment</u>	Current (e) Value
		<u>Guaranteed Investment Contract</u>	
*	Voya Retirement Insurance and Annuity Co.	Voya Fixed Plus Account	\$ 183,001
*	Voya Retirement Insurance and Annuity Co.	Voya Fixed Plus Account	75,634
*	Voya Retirement Insurance and Annuity Co.	Voya Fixed Plus Account II A	2,795
			261,430
		<u>Pooled Separate Accounts</u>	
*	Voya Retirement Insurance and Annuity Co.	Fidelity VIP Contrafund Portfolio - Initial Class	388,418
*	Voya Retirement Insurance and Annuity Co.	VY T. Rowe Price Capital Appreciation Portfolio - Service	317,048
*	Voya Retirement Insurance and Annuity Co.	VY T. Rowe Price Diver Mid Cap Growth Port - Initial	232,322
*	Voya Retirement Insurance and Annuity Co.	American Funds Fundamental InvestorsSM - Class R-4	200,646
*	Voya Retirement Insurance and Annuity Co.	VY Invesco Equity and Income Portfolio - Initial Class	141,043
*	Voya Retirement Insurance and Annuity Co.	Voya Midcap Opportunities Portfolio - Class I	139,640
*	Voya Retirement Insurance and Annuity Co.	VY Invesco Comstock Portfolio - Service Class	124,442
*	Voya Retirement Insurance and Annuity Co.	Voya Global Bond Portfolio - Initial Class	117,550
*	Voya Retirement Insurance and Annuity Co.	Voya Solution 2035 Portfolio - Service Class	117,114
*	Voya Retirement Insurance and Annuity Co.	VY Oppenheimer Global Portfolio - Initial Class	104,454
*	Voya Retirement Insurance and Annuity Co.	Pax World Balanced Fund - Individual Investor Class	101,989
*	Voya Retirement Insurance and Annuity Co.	VY American Century Small-Mid Cap Value Portfolio - Service	100,507
*	Voya Retirement Insurance and Annuity Co.	Templeton Global Bond Fund - Class A	99,405
*	Voya Retirement Insurance and Annuity Co.	Voya Index Plus LargeCap Portfolio - Class I	93,110
*	Voya Retirement Insurance and Annuity Co.	American Funds Washington Mutual Investors FundSM - R-4	76,097
*	Voya Retirement Insurance and Annuity Co.	American Funds EuroPacific Growth Fund - Class R-4	74,451
*	Voya Retirement Insurance and Annuity Co.	Voya Large Cap Growth Portfolio - Institutional Class	61,112
*	Voya Retirement Insurance and Annuity Co.	Oppenheimer Developing Markets Fund - Class A	53,011
*	Voya Retirement Insurance and Annuity Co.	Voya Solution 2045 Portfolio - Service Class	51,106
*	Voya Retirement Insurance and Annuity Co.	Voya High Yield Portfolio - Service Class	45,432
*	Voya Retirement Insurance and Annuity Co.	American Funds The Growth Fund of America - Class R-4	44,134
*	Voya Retirement Insurance and Annuity Co.	American Funds New Perspective Fund - Class R-4	43,878
*	Voya Retirement Insurance and Annuity Co.	Voya Small Company Portfolio - Class I	42,720
*	Voya Retirement Insurance and Annuity Co.	Voya Russell Large Cap Growth Index Portfolio - Class I	38,989
*	Voya Retirement Insurance and Annuity Co.	Voya Intermediate Bond Portfolio - Class I	34,973
*	Voya Retirement Insurance and Annuity Co.	Voya Global Value Advantage Portfolio - Class I	34,220
*	Voya Retirement Insurance and Annuity Co.	Invesco V.I. Core Equity Fund - Series I Shares	29,032
*	Voya Retirement Insurance and Annuity Co.	Fidelity VIP Growth Portfolio - Initial Class	28,675
*	Voya Retirement Insurance and Annuity Co.	Voya Solution 2025 Portfolio - Service Class	28,242
*	Voya Retirement Insurance and Annuity Co.	VY Templeton Foreign Equity Portfolio - Initial Class	26,701
*	Voya Retirement Insurance and Annuity Co.	Voya Growth and Income Portfolio - Class I	26,342
*	Voya Retirement Insurance and Annuity Co.	American Funds The Bond Fund of AmericaSM - Class R-4	22,993
*	Voya Retirement Insurance and Annuity Co.	BlackRock Mid Cap Dividend Fund	22,322
*	Voya Retirement Insurance and Annuity Co.	Voya Index Plus SmallCap Portfolio - Class I	19,614

NORTHEAST OHIO HEALTH SERVICES PLAN

EMPLOYER NO. 34-1140997

PLAN NO. 001

SCHEDULE H, LINE 4(i) SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2017

(a)	(b) <u>Identity of Party</u>	(c) <u>Description of Investment</u>	Current (e) Value
*	Voya Retirement Insurance and Annuity Co.	VY JPMorgan Emerging Markets Equity Portfolio - Service	19,251
*	Voya Retirement Insurance and Annuity Co.	Amana Growth Fund	15,826
*	Voya Retirement Insurance and Annuity Co.	VY JPMorgan Mid Cap Value Portfolio - Service Class	13,699
*	Voya Retirement Insurance and Annuity Co.	Artisan International Fund - Investor Shares	13,496
*	Voya Retirement Insurance and Annuity Co.	VY Baron Growth Portfolio - Service Class	13,262
*	Voya Retirement Insurance and Annuity Co.	Fidelity VIP Equity-Income Portfolio - Initial Class	12,974
*	Voya Retirement Insurance and Annuity Co.	Invesco V.I. American Franchise Fund - Series I Shares	12,716
*	Voya Retirement Insurance and Annuity Co.	Voya Large Cap Value Portfolio - Institutional Class	12,546
*	Voya Retirement Insurance and Annuity Co.	Voya Index Plus MidCap Portfolio - Class I	12,023
*	Voya Retirement Insurance and Annuity Co.	American Century Inflation - Adjusted Bond Fund - Inv Class	11,862
*	Voya Retirement Insurance and Annuity Co.	VY T. Rowe Price Growth Equity Portfolio - Initial Class	11,785
*	Voya Retirement Insurance and Annuity Co.	Voya Govt Money Market Portfolio - Class I	10,758
*	Voya Retirement Insurance and Annuity Co.	Voya Russell Mid Cap Growth Index Portfolio - Class S	10,730
*	Voya Retirement Insurance and Annuity Co.	VY Clarion Real Estate Portfolio - Service Class	9,004
*	Voya Retirement Insurance and Annuity Co.	VY Columbia Contrarian Core Portfolio - Service Class	7,111
*	Voya Retirement Insurance and Annuity Co.	American Funds SMALLCAP World Fund - Class R-4	6,373
*	Voya Retirement Insurance and Annuity Co.	Voya Solution 2055 Portfolio - Service Class	5,241
*	Voya Retirement Insurance and Annuity Co.	VY Pioneer High Yield Portfolio - Initial Class	4,573
*	Voya Retirement Insurance and Annuity Co.	Wanger Select	4,041
*	Voya Retirement Insurance and Annuity Co.	Voya International Index Portfolio - Class I	3,411
*	Voya Retirement Insurance and Annuity Co.	Voya Russell Large Cap Index Portfolio - Initial Class	2,550
*	Voya Retirement Insurance and Annuity Co.	Voya Russell Small Cap Index Portfolio - Initial Class	2,458
*	Voya Retirement Insurance and Annuity Co.	Wells Fargo Special Small Cap Value Fund - Class A	2,436
*	Voya Retirement Insurance and Annuity Co.	Pioneer High Yield VCT Portfolio - Class I	2,143
*	Voya Retirement Insurance and Annuity Co.	BlackRock Health Science Opportunities Portfolio - Investor Shares A	1,926
*	Voya Retirement Insurance and Annuity Co.	Voya TRowePrice Equity Income Portfolio - Service Class	1,885
*	Voya Retirement Insurance and Annuity Co.	American Funds Cap In Bld R4	948
*	Voya Retirement Insurance and Annuity Co.	Voya Strategic Allocation Conservative Portfolio - Class I	834
*	Voya Retirement Insurance and Annuity Co.	VY Clarion Global Real Estate Portfolio - Institutional Class	458
*	Voya Retirement Insurance and Annuity Co.	Voya Corporate Leaders 100 Fund	177
*	Voya Retirement Insurance and Annuity Co.	Voya Strategic Allocation Moderate Portfolio - Class I	158
*	Voya Retirement Insurance and Annuity Co.	Wells Fargo Small Company Growth Fund	132
*	Voya Retirement Insurance and Annuity Co.	Voya Solution Mod Conservative	130
*	Voya Retirement Insurance and Annuity Co.	Lord Abbett Series Fund - Mid Cap Stock Portfolio - CI VC	84
*	Voya Retirement Insurance and Annuity Co.	TCW Total Return Bond Fund - Class N	63
*	Voya Retirement Insurance and Annuity Co.	Voya SmallCap Opportunities Portfolio - Class I	49
			3,308,845
*	Participant Loans	Participant loans outstanding, various interest rates ranging from 3.70% to 4.56%	59,067
			\$ 3,629,342

* Represents a party-in-interest