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 6047(e), 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

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 07/02/2009

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [X] the final return/report;
- [ ] an amended return/report;
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
EMPLOYEE BENEFIT PLAN OF COLUMBIANA COUNTY MENTAL HEALTH CENTER, INC.

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/30/1986

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
COLUMBIANA COUNTY MENTAL HEALTH CENTER, INC.

ROGER SIKORSZKY

40722 STATE ROUTE 154
LISBON, OH 44432

40722 STATE ROUTE 154
LISBON, OH 44432

2b Employer Identification Number (EIN)
34-1417161

2c Sponsor's telephone number
330-424-9573

2d Business code (see instructions)
621420

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.	05/13/2010	ROGER SIKORSZKY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	05/13/2010	ROGER SIKORSZKY
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

COLUMBIANA COUNTY MENTAL HEALTH CENTER, INC.
ROGER SIKORSZKY
40722 STATE ROUTE 154
LISBON, OH 44432

3b Administrator's EIN: 34-1417161

3c Administrator's telephone number: 330-424-9573

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**	143
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	0
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	0
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	0
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	0
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 Characteristic Codes in the instructions:

2C 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)

(1)	X	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)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)		Trust
(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

(1)	X	**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)	X		**H** (Financial Information)
(2)			**I** (Financial Information – Small Plan)
(3)	X	1	**A** (Insurance Information)
(4)			**C** (Service Provider Information)
(5)			**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

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

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 07/02/2009

A Name of plan
EMPLOYEE BENEFIT PLAN OF COLUMBIANA COUNTY MENTAL HEALTH CENTER, INC.

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
COLUMBIANA COUNTY MENTAL HEALTH CENTER, INC.

D Employer Identification Number (EIN)
34-1417161

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.

1 Coverage Information:

(a) Name of insurance carrier
MUTUAL OF AMERICA LIFE INSURANCE 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	Policy or contract year (g) To
13-1614399	88668	051876-A	0	01/01/2009	07/31/2009

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	206

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
FRANK ZUGARO
3700 EMBASSY PARKWAY SUITE 500
AKRON, OH 44333-8377

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	(d) Purpose	(e) Organization code
0	77	COMPENSATION	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
BRENT TEAGUE
3700 EMBASSY PARKWAY SUITE 500
AKRON, OH 44333-8377

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	(d) Purpose	(e) Organization code
0	62	COMPENSATION	3

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

DANTE DONOFRIO
3700 EMBASSY PARKWAY SUITE 500
AKRON, OH 44333-8377

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
0	35	COMPENSATION	3

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

THEODORE MACEJKO
3700 EMBASSY PARKWAY SUITE 500
AKRON, OH 44333-8377

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
0	32	COMPENSATION	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	
5	Current value of plan's interest under this contract in separate accounts at year end	5	

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.	6d	

Specify nature of costs ▶

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 ▶

b	Balance at the end of the previous year			7b	1524923
c	Additions: (1) Contributions deposited during the year	7c(1)	6750		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	13412		
	(4) Transferred from separate account	7c(4)	79301		
	(5) Other (specify below)	7c(5)	445		
	▶ FORFEITURES APPLIED				
	(6) Total additions			7c(6)	99908
d	Total of balance and additions (add **b** and **c(6)**)			7d	1624831
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1623316		
	(2) Administration charge made by carrier	7e(2)	555		
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)	960		
	▶ FORFEITURES INCURRED				
	(5) Total deductions			7e(5)	1624831
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	0

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 organization(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)**	
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)**	
(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)**	
(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 **c(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, item 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 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

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 07/02/2009

A Name of plan
EMPLOYEE BENEFIT PLAN OF COLUMBIANA COUNTY MENTAL HEALTH CENTER, INC.

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COLUMBIANA COUNTY MENTAL HEALTH CENTER, INC.

D Employer Identification Number (EIN)
34-1417161

Part I Asset and Liability Statement

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		
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)		
(9) Value of interest in common/collective trusts	1c(9)		
(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)	675142	
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1524923	
(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	2200065	
	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 through1j)	1k		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	2200065	

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	13987	
	(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)		13987
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)		
	(F) Other	2b(1)(F)	13179	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		13179
	(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)		
	(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)		

		(a) Amount	(b) Total
2b (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)		
(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)		-8893
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		18273
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2214097	
(2) To insurance carriers for the provision of benefits	2e(2)	3494	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2217591
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)	747	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		747
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2218338
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-2200065
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) [X] Disclaimer (4) [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

(1) Name: REALI, GIAMPETRO & SCOTT (2) EIN: 34-1218697

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 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
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.)	4b		X	
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		300000
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		X	

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 ... [X] **Yes** [ ] **No** **Amount:** 0

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)
COLUMBIANA COUNTY 403(B) PLAN	34-1417161	002

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 section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 07/02/2009

A Name of plan
EMPLOYEE BENEFIT PLAN OF COLUMBIANA COUNTY MENTAL HEALTH CENTER, INC.

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COLUMBIANA COUNTY MENTAL HEALTH CENTER, INC.

D Employer Identification Number (EIN)
34-1417161

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... | 1 |

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): 13-1614399

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 | 7

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 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	**6a**	13987
	b Enter the amount contributed by the employer to the plan for this plan year	**6b**	13987
	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**	0

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 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

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(es). If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **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**

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 items 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 items 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 items 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 items 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 items 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 items 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 items 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 item 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

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 items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

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

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

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
The Employee Benefit Plan of Columbiana
County Mental Health Center
Lisbon, Ohio

We were engaged to audit the Statement of Net Assets Available for Benefits – Modified Cash Basis of The Employee Benefit Plan of Columbiana County Mental Health Center as of December 31, 2008. In addition, we have audited the Statement of Net Assets Available for Benefits in Liquidation as of July 2, 2009 and the related Statement of Changes in Net Assets Available for Benefits in Liquidation for the period January 1, 2009 to July 2, 2009 as listed in the Table of Contents. These financial statements are the responsibility of the Plan's trustees.

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 C, which was certified by Mutual of America Life Insurance Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. The Plan Administrator has informed us that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of and for the period ended July 2, 2009 and the year ended December 31, 2008, that the information provided to the Plan Administrator by the trustee is complete and accurate.

As described in Note B to the financial statements, the Board of Directors on January 7, 2009 approved a Resolution to terminate the Plan, with the final termination date being July 2, 2009. As a result, the Plan has changed its accounting method for the period January 1, 2009 to July 2, 2009 from the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (on a going concern basis) used in presenting the 2008 financial statements, to the liquidation basis used in presenting the 2009 financial statements.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Reali, Giampetro & Scott

May 11, 2010

THE EMPLOYEE BENEFIT PLAN OF COLUMBIANA COUNTY MENTAL HEALTH CENTER

Lisbon, Ohio

Report on Examination of Financial Statements

For the Period Ended July 2, 2009 and December 31, 2008

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
The Employee Benefit Plan of Columbiana
County Mental Health Center
Lisbon, Ohio

We were engaged to audit the Statement of Net Assets Available for Benefits – Modified Cash Basis of The Employee Benefit Plan of Columbiana County Mental Health Center as of December 31, 2008. In addition, we have audited the Statement of Net Assets Available for Benefits in Liquidation as of July 2, 2009 and the related Statement of Changes in Net Assets Available for Benefits in Liquidation for the period January 1, 2009 to July 2, 2009 as listed in the Table of Contents. These financial statements are the responsibility of the Plan's trustees.

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 C, which was certified by Mutual of America Life Insurance Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. The Plan Administrator has informed us that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of and for the period ended July 2, 2009 and the year ended December 31, 2008, that the information provided to the Plan Administrator by the trustee is complete and accurate.

As described in Note B to the financial statements, the Board of Directors on January 7, 2009 approved a Resolution to terminate the Plan, with the final termination date being July 2, 2009. As a result, the Plan has changed its accounting method for the period January 1, 2009 to July 2, 2009 from the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (on a going concern basis) used in presenting the 2008 financial statements, to the liquidation basis used in presenting the 2009 financial statements.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Reali, Giampetro & Scott

May 11, 2010

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS | PENNSYLVANIA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
OHIO SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS -

THE EMPLOYEE BENEFIT PLAN OF COLUMBIANA COUNTY MENTAL HEALTH CENTER

	LIQUIDATION BASIS JULY 2, 2009	MODIFIED CASH BASIS DECEMBER 31, 2008
ASSETS		
Investments at fair value	$ -	$ 2,200,065
TOTAL ASSETS	-	2,200,065
LIABILITIES		
	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ -	$ 2,200,065

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS - LIQUIDATION BASIS

THE EMPLOYEE BENEFIT PLAN OF COLUMBIANA COUNTY MENTAL HEALTH CENTER

For the Period Ended July 2, 2009

Additions to net assets attributed to:		
Investment earnings	$	13,179
Employer contributions		13,987
TOTAL ADDITIONS		27,166
Deductions from net assets attributed to:		
Investment losses		8,893
Benefits paid to participants		2,217,591
Investment advisory fees		747
TOTAL DEDUCTIONS		2,227,231
NET (DECREASE)		(2,200,065)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year		2,200,065
End of year	$	-

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

A. DESCRIPTION OF THE PLAN

The following description of The Employee Benefits Plan of Columbiana County Mental Health Center provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of the Columbiana County Mental Health Center. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan was terminated effective July 2, 2009 and all assets were distributed at the participant's direction.

Contributions

Each year contributions are made to the Plan on each participant's behalf in an amount equal to 5% of the participant's gross compensation. The minimum funding requirements have been met. The Plan was amended to discontinue employer contributions effective January 1, 2009.

Participant Accounts

Each participant's account is credited with an allocation of (a) the Corporation's contribution and (b) Plan earnings and charged with an allocation of investment advisory fees. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Vesting in the participants' accounts is based on age or years of service. A participant is 100% vested upon the attainment of early retirement age (fifty-five) or after three years of credited service. All participants in the plan as of January 1, 2009 became 100% vested in their account balances due to the termination of the Plan.

Forfeitures

Forfeitures arising from terminated participants with less than fully vested interest in the Plan were allocated to the accounts of the remaining participants. In prior years, nonvested forfeited amounts were used to offset future employer contributions. Forfeited nonvested accounts allocated to the remaining participants amounted to $960 in 2009. Forfeited nonvested amounts used to offset employer contributions amounted to $1,248 in 2008.

Payment of Benefits

On termination of service, a participant may elect to receive either a lump-sum amount equal to the value of his or her account, or annual installments for a fixed number of years.

Investment options

Upon enrollment in the plan, a participant may direct employee contributions in 1% increments in any of the investment options offered by the Plan. Participants may change their investment allocations daily.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

In 2009, the accounting records of the Plan are maintained on the liquidation basis of accounting because on January 7, 2009 the Board of Directors of the Plan's sponsor voted to terminate the Plan with July 2, 2009 as the date of final termination of the Plan

In 2008, the accounting records of the Plan were maintained on the modified cash basis of accounting. The modified cash basis for presentation differs principally from accounting principles generally accepted in the United States of America in that there are no provisions for employer contributions receivable and no provision for any liabilities of the Plan. Contributions and earnings are recorded when received by the Plan and distributions and expenses are recorded when paid by the Plan.

Investment Valuation and Income Recognition

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

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

Payment of Benefits

Benefits are recorded for financial statement purposes when paid. During 2009 benefits paid to participants totaled $2,217,591. As of July 2, 2009, there were no amounts allocated to terminated participants who had not yet elected to withdraw from the plan. There are no participants that have elected to withdraw from the plan that have not been paid.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Accounting for Uncertainty in Income Taxes

The Plan adopted Topic 740 (Fin 48) on January 1, 2009. The Plan files informational tax returns in the U.S. Federal jurisdiction. Generally, this jurisdiction has statutes of limitations that run three years, which means tax years that remain subject to examination would be tax years ended December 31, 2006 and beyond. Presently, the Plan is under no examination from any jurisdiction. The Plan's sponsor evaluated tax positions, statutes of limitations, tax law and changes and new authoritative rulings and concludes a low possibility of material unrecognized tax benefits that would need to be recorded and disclosed.

C. INVESTMENTS

The Plan invests in various mutual funds sponsored by Mutual of America Life Insurance Company. 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 trustee has certified the following information as complete and accurate. The Plan administrator has instructed the independent public accountants not to perform any auditing procedures with respect to the certified information below. The following table presents the fair value of investments.

Investments at fair value as determined by quoted market price	July 2, 2009		December 31, 2008
	Fair Value	Investment Earnings (Loss)	Fair Value
Mutual of America General Account	$ -0-	$ -0-	$ 1,524,923
Mutual of America All America Fund	-0-	(2,095)	49,313
Mutual of America Bond Fund	-0-	910	25,489
Mutual of America Composite Fund	-0-	(318)	11,862
Mutual of America Money Market Fund	-0-	-0-	97,209
Mutual of America Equity Index Fund	-0-	(2,172)	62,349
Mutual of America Mid-term Bond Fund	-0-	285	13,140
Mutual of America Mid-cap Equity Index Fund	-0-	166	38,526
Mutual of America Conservative Allocation Fun	-0-	(39)	4,537
Mutual of America Moderate Allocation Fund	-0-	(69)	5,034
Mutual of America Aggressive Allocation Fund	-0-	(278)	8,461
Mutual of America Mid-cap Value Fund	-0-	(193)	2,182
Mutual of America Small-cap Growth Fund	-0-	(1,369)	18,685
Mutual of America Small-cap Value Fund	-0-	(1,028)	16,486
Mutual of America International Fund	-0-	(9)	81
Mutual of America Retirement Income Fund	-0-	-0-	59
Mutual of America 2010 Retirement Fund	-0-	(14)	562
Mutual of America 2020 Retirement Fund	-0-	(3)	53
Mutual of America 2030 Retirement Fund	-0-	(224)	4,390
Mutual of America 2045 Retirement Fund	-0-	(4)	51
Scudder Bond Fund	-0-	12	12,747
Scudder Capital Growth Fund	-0-	102	36,630
Scudder International Fund	-0-	(1,460)	18,828
American Century VP Cap. App. Fund	-0-	2,698	48,440
Calvert Social Balanced Fund	-0-	(161)	8,775
Fidelity VIP II Asset Manager Fund	-0-	1,131	13,942
Fidelity VIP Equity Income Fund	-0-	(1,275)	18,737
Fidelity VIP II Contra Fund	-0-	(2,343)	120,013
Fidelity VIP Mid Cap Fund	-0-	(118)	6,293

C. INVESTMENTS (CONTINUED)

Investments at fair value as determined by quoted market price

	July 2, 2009		December 31, 2008
	Fair Value	Investment Earnings (Loss)	Fair Value
Vanguard VIF Diversified Fund	$ -0-	$ (86)	$ 1,064
Vanguard VIF International Fund	-0-	(916)	30,685
Oppenheimer Main Street Fund	-0-	(23)	519
TOTAL INVESTMENTS	$ -0-	$ (8,893)	$2,,200,065

In addition to the above the trustee has also certified the interest and dividends for the above investments in the amount of $13,179.

D. PARTY-IN-INTEREST TRANSACTIONS

The Company provides certain accounting, administrative, and investment management services to the Plan for which no fees are charged. Fees paid by the Company on behalf of the Plan for audit and administrative fees totaled $5,980 in 2009. In addition, certain Plan investments are shares of mutual funds managed by Mutual of America. Mutual of America is the trustee, as defined by the Plan, and therefore these transactions qualify as party-in-interest transactions. Fees paid by the plan to Mutual of America amounted to $747 for the period ended July 2, 2009.

E. INCOME TAX STATUS

The Plan is part of a prototype pension plan which obtained approval from the Internal Revenue Service in a letter on August 20, 2003. The Internal Revenue Service stated the prototype plan, as then designed, is acceptable under sections 401(a), 403(a), and 501(a) of the Internal Revenue Code (IRC) and that any employer adopting the prototype plan is considered to have a plan qualified under Code Section 401(a) provided all terms of the plan are followed. Although the Plan has been amended since receiving the determination letter, the Plan's administrator and tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

F. PLAN TERMINATION

The Corporation has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

Management has elected to terminate contributions to the plan, effective January 1, 2009, and to terminate the plan. The termination was completed July 2, 2009 by transferring assets as directed by the participants.

G. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risks 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.

H. DERIVATIVES

The Plan has no investment that, in whole or in part, is accounted for as a derivative instrument under FASB ASC 815, *Accounting for Derivative Instruments and Hedging Activities* during the current Plan year.

I. PARTICIPANT DIRECTED INVESTMENTS

All assets and all significant components of the changes in net assets are participant directed. Therefore there is no separate reporting of non-participant directed activity.

J. AMENDMENTS

Effective July 1, 2006, the plan sponsor has amended the plan thereby changing the eligibility requirements for all new participants. Employees must complete six months of service (increased from one month of service) before they are eligible to participant in the plan. The plan sponsor has also clarified the definition of eligible compensation and excluded any vacation and sick leave payouts upon retirement of a participant. These amendments do not have a significant impact on the net assets of the plan.

K. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ASC 820, *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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

K. FAIR VALUE MEASUREMENTS (CONTINUED)

Level 2 Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at July 2, 2009 and December 31, 2008.

General Account – Valued at unit price as determined by custodian at year end.

Pooled Separate Accounts – Valued at unit price as determined by the custodian at year end.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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.

K. FAIR VALUE MEASUREMENTS (CONTINUED)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2008:

Assets at Fair Value as of December 31, 2008

	Level 1	Level 2	Level 3	Total
General Account	$ -0-	$ 1,524,923	$ -0-	$ 1,524,923
Pooled Separate Accounts	-0-	675,142	-0-	675,142
Total assets at fair value	$ -0-	$ 2,200,065	$ -0-	$ 2,200,065

L. SUBSEQUENT EVENTS

Subsequent events have been considered up to May 11, 2010, the day the financial statements are available to be issued, which is the day the financial statements were complete in a form and format that complies with generally accepted accounting principles and have been approved for issuance by those charged with governance of the Plan.