

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
A	This return/report is for: <div><div>☐ a multiemployer plan;</div><div>☒ a single-employer plan;</div><div>☐ a multiple-employer plan; or</div><div>☐ a DFE (specify) ____</div></div>
B	This return/report is: <div><div>☐ the first return/report;</div><div>☐ the final return/report;</div><div>☐ an amended return/report;</div><div>☐ a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558;</div><div>☐ automatic extension;</div><div>☐ the DFVC program;</div><div>☐ special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information
1a	Name of plan WCA HOSPITAL RETIREMENT PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1967
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) WCA HOSPITAL PO BOX 840 JAMESTOWN, NY 14702-0840
2b	Employer Identification Number (EIN) 16-0743226
2c	Sponsor's telephone number 716-487-0141
2d	Business code (see instructions) 622000

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.	10/13/2010	PAUL A DESANTIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2010	BETSY T WRIGHT
	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") WCA HOSPITAL PO BOX 840 JAMESTOWN, NY 14702-0840	3b Administrator's EIN 16-0743226 3c Administrator's telephone number 716-487-0141
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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
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5 Total number of participants at the beginning of the plan year	5	1589
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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	731
b Retired or separated participants receiving benefits.....	6b	421
c Other retired or separated participants entitled to future benefits.....	6c	381
d Subtotal. Add lines 6a , 6b , and 6c	6d	1533
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	20
f Total. Add lines 6d and 6e	6f	1553
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 3H 1I 1G 1A

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) ☐ 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) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

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

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

A Name of plan <u>WCA HOSPITAL RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>WCA HOSPITAL</u>	D Employer Identification Number (EIN) <u>16-0743226</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2009</u>
2	Assets:
a	Market value 2a <u>33815281</u>
b	Actuarial value 2b <u>37196809</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>411</u> <u>18365161</u>
b	For terminated vested participants 3b <u>399</u> <u>5343367</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>489495</u>
(2)	Vested benefits 3c(2) <u>17113479</u>
(3)	Total active 3c(3) <u>779</u> <u>17602974</u>
d	Total 3d <u>1589</u> <u>41311502</u>
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>8.18</u> %
6	Target normal cost 6 <u>167089</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>09/16/2010</u>
Signature of actuary	Date
<u>KEITH L NICHOLS MAAA</u>	<u>08-04725</u>
Type or print name of actuary	Most recent enrollment number
<u>HALLETT ASSOCIATES, INC.</u>	
Firm name	Telephone number (including area code)
<u>2591 WEXFORD-BAYNE ROAD SUITE 402</u> <u>SEWICKLEY, PA 15143</u>	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2009
v.092308.1

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	103197	
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	103197	
9	Amount remaining (Item 7 minus item 8).....		
10	Interest on item 9 using prior year's actual return of <u>-26.16</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		
b	Interest on (a) using prior year's effective rate of <u>6.13</u> %		
c	Total available at beginning of current plan year to add to prefunding balance		
d	Portion of (c) to be added to prefunding balance.....		
12	Reduction in balances due to elections or deemed elections.....		
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....		

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	90.03 %
15	Adjusted funding target attainment percentage.....	15	90.03 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	93.58 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/15/2010	483134				
01/13/2010	142000				
10/14/2009	142000				
07/15/2009	142000				
04/13/2009	142000				
			Totals ►	18(b)	1051134
				18(c)	

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a
b Contributions made to avoid restrictions adjusted to valuation date	19b
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 962119
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

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

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	167089
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	4114693	795030
b Waiver amortization installment		
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	962119
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		Total balance
36 Additional cash requirement (item 34 minus item 35).....	36	962119
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	962119
38 Interest-adjusted excess contributions for current year (see instructions).....	38	
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	
40 Unpaid minimum required contribution for all years	40	

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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 12/31/2009

<div>A Name of plan</div> <div>WCA HOSPITAL RETIREMENT PLAN</div>	<div>B Three-digit plan number (PN)</div> <div>▶</div> <div>001</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>WCA HOSPITAL</div>	<div>D Employer Identification Number (EIN)</div> <div>16-0743226</div>

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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)

LUMSDEN & MCCORMICK LLP

403 MAIN STREET
BUFFALO, NY 14203

16-0765486

(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?
10	NONE	8700	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HALLETT ASSOCIATES, INC.

2591 WEXFORD-BAYNE ROAD
SUITE 402
SEWICKLEY, PA 15143-8676

25-1592340

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	17750	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PNC BANK, N.A.

620 LIBERTY AVENUE
PITTSBURGH, PA 15222

25-1211909

(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?
18	NONE	26860	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PRIME, BUCHHOLZ & ASSOCIATES, INC.

PEASE INTERNATIONAL TRADEPORT
273 CORPORATE DRIVE
PORTSMOUTH, NH 03801

02-0426421

(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?
27	NONE	58972	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	LUMSDEM & MCCORMICK LLP	b EIN:	16-0765486
c Position:	AUDITOR		
d Address:	403 MAIN STREET BUFFALO, NY 14203	e Telephone:	716-856-3300

Explanation: COMPETITIVE BIDDING PROCESS.

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 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
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan WCA HOSPITAL RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WCA HOSPITAL		
D Employer Identification Number (EIN) 16-0743226		

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	190000	625134
(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)	11719	
(2) U.S. Government securities	1c(2)		2272313
(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)	15472612	15756981
(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)	17361213	19610589
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	33035544	38265017

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		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	33035544	38265017
---	-----------	----------	----------

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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1051134	
(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)		1051134

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	72	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		72

(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)	1199008	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		1199008
(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)		5480665
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		7730879

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2234963	
(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)		2234963
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)	26450	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	83611	
(4) Other	2i(4)	156382	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		266443
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2501406

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5229473
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: BUFFAMANTE WHIPPLE BUTTAFARO, PC

(2) EIN: 16-1117932

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.).....		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.).....		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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	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?		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?		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?		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.).....	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.).....	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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.		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 ☐ Yes ☒ No Amount:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

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 12/31/2009

A Name of plan <u>WCA HOSPITAL RETIREMENT 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>WCA HOSPITAL</u>	D Employer Identification Number (EIN) <u>16-0743226</u>

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): _____ Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3 <u>0</u>

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

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

- 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: 100.0%

- 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):

WCA HOSPITAL RETIREMENT PLAN

REPORT ON FINANCIAL STATEMENTS

***YEARS ENDED
DECEMBER 31, 2009 AND 2008***

WCA HOSPITAL RETIREMENT PLAN

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INDEPENDENT AUDITORS' REPORT

To The Trustees
WCA Hospital Retirement Plan
Jamestown, New York

We were engaged to audit the financial statements and supplemental schedule of WCA Hospital Retirement Plan as of December 31, 2009, and for the year then ended, as listed in the accompanying table of contents. These financial statements and schedule are the responsibility of the Plan's management. The financial statements of the Plan as of December 31, 2008 were audited by other auditors. As permitted by 29CFR 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 the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by PNC Bank, NA, the trustee of the Plan. Their report, dated September 29, 2009, indicated that (a) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as whole and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the Trustee, were 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.

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 6, which was certified by PNC Bank, NA, the trustee of the Plan, except for comparing the information with the related information included in the 2009 financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information in the Plan's 2009 financial statements and schedule that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2009 financial statements and schedules taken as a whole. The form and content of the information included in the 2009 financial statements and schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Buffamante Whipple Buttafaro, P.C.
BUFFAMANTE WHIPPLE BUTTAFARO, P.C.

Jamestown, New York
October 11, 2010

WCA HOSPITAL RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

Page 2

<i>As of December 31,</i>	2009	2008
Assets		
Investments, at fair value		
Blackrock Money Market Find	\$ --	\$ 11,719
Federated US Treasury Cash Reserves Fund #125	2,272,313	--
	<u>2,272,313</u>	<u>11,719</u>
Limited partnerships and similar		
Guggenheim Real Estate Plus Trust	1,341,960	1,841,133
Aetos Capital Multi Strategy Arbitrage Fund, LLC	2,569,541	1,814,972
Aetos Capital Distressed Investment Strategies Fund, LLC	1,807,650	1,514,380
Aetos Capital Long/Short Strategies Fund, LLC	3,434,731	3,610,245
Aetos Capital Opportunities Fund, LLC	397,761	385,731
IR&M Core Bond Fund, LLC	6,205,338	6,306,151
	<u>15,756,981</u>	<u>15,472,612</u>
Registered investment companies		
T. Rowe Price MidCap Equity Growth Fund	1,955,592	1,735,189
Harbor International Equity Fund	3,630,294	2,835,478
PIMCO Real Return Bond Fund	1,788,643	1,750,152
Artio International Equity Fund II	3,480,344	2,689,623
Vanguard S&P 500 Index Fund	2,587,079	3,326,256
Thornburg Value Fund Class I	3,825,684	2,868,704
Ishares S&P GS1 Commodity	416,524	374,505
CRM Mid Cap Value Fund	1,926,429	1,781,306
	<u>19,610,589</u>	<u>17,361,213</u>
Total investments	<u>37,639,883</u>	<u>32,845,544</u>
Employer contribution receivable	625,134	190,000
Net assets available for benefits	<u><u>\$ 38,265,017</u></u>	<u><u>\$ 33,035,544</u></u>

WCA HOSPITAL RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS

Page 3

<i>For the years ended December 31,</i>	2009	2008
Additions to net assets attributed to:		
Investment income		
Interest on money market funds	\$ 72	\$ 13,973
Net appreciation from investments in registered investment companies	5,480,665	--
Net appreciation from investments in limited partnerships and similar	1,199,008	--
Employer contributions	1,051,134	490,000
Total	7,730,879	503,973
Deductions from net assets attributed to:		
Net depreciation from investments in registered investment companies	--	10,927,307
Net depreciation from investments in limited partnerships and similar	--	2,176,244
Benefits paid to participants	2,234,963	2,142,079
Administrative expenses	266,443	182,232
Total	2,501,406	15,427,862
Net increase (decrease)	5,229,473	(14,923,889)
Net assets available for benefits		
Beginning of year	33,035,544	47,959,433
End of year	\$ 38,265,017	\$ 33,035,544

**WCA HOSPITAL RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008**

Page 4

NOTE 1 - DESCRIPTION OF PLAN

The following description of the **WCA Hospital Defined Benefit Retirement Plan** (Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General

WCA Hospital Retirement Plan (the Plan) is a noncontributory defined benefit pension plan that covers substantially all employees of The Woman's Christian Association of Jamestown, NY (Plan Sponsor), and provides for retirement and death benefits. The Plan Sponsor makes contributions in amounts sufficient to meet or exceed the minimum funding standards of ERISA. Refer to the Plan document maintained by the Plan Sponsor for further description of the Plan provisions.

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

Effective December 31, 2004, the benefits and participation under the plan were frozen.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition

Investments in limited partnerships and similar are annually valued based on the Plan's proportionate share of net assets at the valuation date. The Plan's ownership interests are valued in good faith by the Plan administrator based on fair values of limited partnerships' interests of the underlying assets and may consider other factors such as ownership percentage, ownership rights and distribution provisions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Investment Valuation and Income Recognition (cont'd)

The Plan's other investments are valued on quoted prices in active markets.

Payment of Benefits

Benefits are recorded when paid

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (see Note 3) are those estimated future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their beneficiaries, and present employees or their beneficiaries. Monthly benefits payable are based on employee's credited services and compensation, and are included to the extent they are deemed attributable to employee services rendered to the valuation date.

Estimates

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

Subsequent Events

Subsequent events were evaluated through October 11, 2010, which is the date the financial statements were available to be issued.

NOTE 3 - ACCUMULATED PLAN BENEFITS

Consulting actuaries estimated the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date to the payment.

WCA HOSPITAL RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008

Page 5

NOTE 3 – ACCUMULATED PLAN BENEFITS (CONT'D)

The accumulated plan benefit information as of the beginning of each plan year (January 1) is as follows:

	2009	2008
Actuarial present value of		
Accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	\$ 21,127,519	\$ 19,707,125
Other participants	28,275,084	30,697,014
Subtotal	49,402,603	50,404,139
Non-vested benefits	625,586	842,477
	<u>\$ 50,028,189</u>	<u>\$ 51,246,616</u>

The net decrease in the actuarial present value of accumulated plan benefits between January 1, 2008 and January 1, 2009 is composed of the following:

Benefit accumulated (gains) losses	\$ (1,159,252)
Increase for interest due to decrease in discount period	3,076,739
Change in actuarial assumptions	(993,835)
Benefits paid	(2,142,079)
Net decrease	<u>\$ (1,218,427)</u>

Significant assumptions underlying the actuarial computations are:

Actuarial cost method	Projected Unit Credit
Assumed rate of return on investments	5.32% - 6.69% - January 1, 2009 5.31% - 6.43% - January 1, 2008
Salary increases	N/A
Retirement	Age 51-55 – 5% Age 62-64 – 25% Age 65 – 100%
Mortality basis	IRS 2009 Static Mortality – 1/1/09 IRS 2008 Static Mortality – 1/1/08
Employee turnover	100% of Sarason's T-7 withdrawal table
Disability	1978 Society of Actuaries study of long-term disability insurance experience
Expenses	Prior years administrative costs plus anticipated PBGC premiums.

NOTE 3 – ACCUMULATED PLAN BENEFITS (CONT'D)

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

NOTE 4 – INCOME TAX STATUS

The Plan is qualified in accordance with Section 401(a) of the Internal Revenue Code (IRC), and the related trust is exempt from federal income taxes under Section 501(a) of the IRC. The Internal Revenue Service has issued a favorable determination dated April 22, 2008. The Plan's management is not aware of any course of action or series of events that have occurred that might adversely affect the Plan's qualified status, including the Plan's amendment to freeze benefits and participation effective December 31, 2004.

The Plan's Form 5500 is subject to examination by the Internal Revenue Service; plan years that remain open for examination include December 31, 2007 and later.

NOTE 5 – ADMINISTRATIVE EXPENSES

The majority of Plan administration expenses are paid by the Plan.

NOTE 6 – INFORMATION CERTIFIED BY THE TRUSTEE

PNC Bank NA is the custodian over all investments.

In accordance with the Department of Labor's Regulation 2520.103-8, a certified "Statement of Account for the Plan as of and for the years ended December 31, 2009 and 2008 had been provided by PNC Bank NA. The plan administrator has obtained a certification from the trustee that such information is complete and accurate as follows:

Statements of Net Assets Available for Benefits- Investments

Statements of Changes in Net Assets Available for Benefits – Investment income

Schedule of Assets Held for Investments – all items and amounts

Schedule of Reportable Transactions – all items and amounts

WCA HOSPITAL RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008

Page 6

NOTE 7 - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. FASB ASC 820-10-50 (formerly SFAS No. 157), Fair Value Measurements, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. As presented in the table below, this hierarchy consists of three broad levels. Level 1 inputs on the hierarchy consist of unadjusted quoted prices in active markets and have the highest priority. Level 2 inputs consist of quoted prices in active markets for similar assets or liabilities or quoted prices in inactive markets for identical or similar assets or liabilities. Level 3 inputs to the valuation methodology are unobservable and significant to the fair value measurement, and have the lowest priority. The Company uses appropriate valuation techniques based on available inputs to measure the fair value of net assets available for benefits. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 and Level 3 inputs are only used when Level 1 inputs are not available.

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total at December 31, 2009
Money market and cash funds	\$ 2,272,313	\$ --	\$ --	\$ 2,272,313
Limited partnerships and similar investments	--	--	15,756,981	15,756,981
Registered investment companies	19,610,589	--	--	19,610,589
Total	<u>\$ 21,882,902</u>	<u>\$ --</u>	<u>\$ 15,756,981</u>	<u>\$ 37,639,883</u>

The following table summarizes the changes in assets classified in Level 3 for 2009:

	Limited partnerships and similar investments
Balance at January 1:	\$ 15,472,612
Unrealized gain (loss)	1,199,008
Purchases, sales, issuances, and settlements, net	(914,639)
Balance at December 31:	<u>\$ 15,756,981</u>

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total at December 31, 2008
Limited partnerships and similar investments	\$ --	\$ --	\$ 15,472,612	\$ 15,472,612
Registered investment companies	17,372,932	--	--	17,372,932
Total	<u>\$ 17,372,932</u>	<u>\$ --</u>	<u>\$ 15,472,612</u>	<u>\$ 32,845,544</u>

The following table summarizes the changes in assets classified in Level 3 for 2008:

	Limited partnerships and similar investments
Balance at January 1:	\$ 11,457,103
Unrealized gain (loss)	(2,176,244)
Purchases, sales, issuances, and settlements, net	6,191,753
Balance at December 31:	<u>\$ 15,472,612</u>

SUPPLEMENTARY INFORMATION

WCA HOSPITAL RETIREMENT PLAN**EMPLOYER ID #16-0743226 PLAN #001****SCHEDULE H, PART IV, LINE 4i****SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES****AS OF DECEMBER 31, 2009****Page 7**

(A)	(B)	(C)	(D)	(E)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral and par, or maturity value	Cost	Current Value
	Federated US Treasury	Cash Reserves Fund #125	\$ 2,272,313	\$ 2,272,313
	Guggenheim	Real Estate Plus Trust	2,000,000	1,341,960
	Aetos Capital	Multi Strategy Arbitrage Fund, LLC	2,000,000	2,569,541
	Aetos Capital	Distressed Investment Strategies Fund, LLC	1,300,000	1,807,650
	Aetos Capital	Long/Short Strategies Fund, LLC	3,900,000	3,434,731
	Aetos Capital	Opportunities Fund, LLC	500,000	397,761
	IR&M	Core Bond Fund, LLC	5,501,485	6,205,338
	T. Rowe Price	MidCap Equity Growth Fund	1,730,704	1,955,592
	Harbor Fund	International Equity Fund	2,373,263	3,630,294
	PIMCO	Real Return Bond Fund	1,816,867	1,788,643
	Artio	International Equity Fund II	3,517,551	3,480,344
	Vanguard	S&P 500 Index Fund	2,453,170	2,587,079
	Thornburg	Value Fund Class I	4,683,981	3,825,684
	Ishares	S&P GSC1 Commodity	852,431	416,524
	CRM	Mid Cap Value Fund	2,174,926	1,926,429

See accompanying independent auditors' report.

WCA HOSPITAL RETIREMENT PLAN

EMPLOYER ID #16-0743226 PLAN #001

SCHEDULE H, PART IV, LINE 4j

SCHEDULE OF REPORTABLE TRANSACTIONS

AS OF DECEMBER 31, 2009

Page 8

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Category 1 - Single transactions that exceed 5% of value								
Identity of party involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense incurred with transaction	Cost of Asset	Current value of asset on transaction date	Net gain or (loss)
Federated US Treasury	Cash Reserves Fund #125	\$ 2,000,000	N/A	N/A	N/A	\$ 2,000,000	\$ 2,000,000	N/A

See accompanying independent auditors' report.

WCA HOSPITAL RETIREMENT PLAN

EMPLOYER ID #16-0743226 PLAN #001

SCHEDULE H, PART IV, LINE 4j

SCHEDULE OF REPORTABLE TRANSACTIONS

AS OF DECEMBER 31, 2009

Page 8

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Category 1 - Single transactions that exceed 5% of value								
Identity of party involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense incurred with transaction	Cost of Asset	Current value of asset on transaction date	Net gain or (loss)
Federated US Treasury	Cash Reserves Fund #125	\$ 2,000,000	N/A	N/A	N/A	\$ 2,000,000	\$ 2,000,000	N/A

See accompanying independent auditors' report.

WCA HOSPITAL RETIREMENT PLAN**EMPLOYER ID #16-0743226 PLAN #001****SCHEDULE H, PART IV, LINE 4i****SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES****AS OF DECEMBER 31, 2009****Page 7**

(A)	(B)	(C)	(D)	(E)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral and par, or maturity value	Cost	Current Value
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	Guggenheim	Real Estate Plus Trust	2,000,000	1,341,960
	Aetos Capital	Multi Strategy Arbitratge Fund, LLC	2,000,000	2,569,541
	Aetos Capital	Distressed Investment Strategies Fund, LLC	1,300,000	1,807,650
	Aetos Capital	Long/Short Strategies Fund, LLC	3,900,000	3,434,731
	Aetos Capital	Opportunities Fund, LLC	500,000	397,761
	IR&M	Core Bond Fund, LLC	5,501,485	6,205,338
	T. Rowe Price	MidCap Equity Growth Fund	1,730,704	1,955,592
	Harbor Fund	International Equity Fund	2,373,263	3,630,294
	PIMCO	Real Return Bond Fund	1,816,867	1,788,643
	Artio	International Equity Fund II	3,517,551	3,480,344
	Vanguard	S&P 500 Index Fund	2,453,170	2,587,079
	Thornburg	Value Fund Class I	4,683,981	3,825,684
	Ishares	S&P GSC1 Commodity	852,431	416,524
	CRM	Mid Cap Value Fund	2,174,926	1,926,429

See accompanying independent auditors' report.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

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

A Name of plan WCA HOSPITAL RETIREMENT PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF WCA HOSPITAL RETIREMENT PLAN		D Employer Identification Number (EIN) 16-0743226
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2009			
2 Assets:			
a Market value.....		2a	33815281
b Actuarial value.....		2b	37196809
3 Funding target/participant count breakdown		(1) Number of participants	
a For retired participants and beneficiaries receiving payment		3a	411
b For terminated vested participants		3b	399
c For active participants:			
(1) Non-vested benefits.....		3c(1)	489495
(2) Vested benefits.....		3c(2)	17113479
(3) Total active		3c(3)	779
d Total.....		3d	1589
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate		5	8.18 %
6 Target normal cost.....		6	167089

Statement by Enrolled Actuary

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

SIGN HERE		9/16/10
Signature of actuary		Date
KEITH L. NICHOLS, M.A.A.A.		08-04725
Type or print name of actuary		Most recent enrollment number
HALLETT ASSOCIATES, INC.		724-934-2790
Firm name		Telephone number (including area code)
2591 WEXFORD-BAYNE ROAD, SUITE 402 SEWICKLEY PA 15143		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2009
v.092308.1

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	103197	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	103197	0
9	Amount remaining (Item 7 minus item 8)	0	0
10	Interest on item 9 using prior year's actual return of <u>-26.16</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>6.13</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III		Funding percentages	
14	Funding target attainment percentage	14	90.03 %
15	Adjusted funding target attainment percentage	15	90.03 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.58 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2009	142000	0			
07/15/2009	142000	0			
10/14/2009	142000	0			
01/13/2010	142000	0			
09/15/2010	483134				
			Totals ▶	18(b)	1051134
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 962119
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of Quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

Part V Assumptions used to determine funding target and target normal cost			
21 Discount rate:			
a Segment rates:	1st segment: %	2nd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)			21b 2
22 Weighted average retirement age			22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			
Part VI Miscellaneous items			
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No			
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No			
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No			
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	27		
Part VII Reconciliation of unpaid minimum required contributions for prior years			
28 Unpaid minimum required contribution for all prior years	28		0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29		0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30		0
Part VIII Minimum required contribution for current year			
31 Target normal cost, adjusted, if applicable (see instructions)	31		167089
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	4114693	795030	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	34		962119
	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	0	0
36 Additional cash requirement (item 34 minus item 35)	36		962119
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37		962119
38 Interest-adjusted excess contributions for current year (see instructions)	38		0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39		0
40 Unpaid minimum required contribution for all years	40		0

Plan Name: WCA Hospital Retirement Plan

EIN: 16-0743226

Plan Number: 001

Schedule SB Line 22 - Description of Weighted Average Retirement Age

See Schedule SB, Part V attachment (Table O) for retirement rates. The average retirement age for Line 22 was calculated by creating a hypothetical life table with retirement as the only decrement, and then computing the average retirement age for the table.

Schedule SB, Line 32 - Schedule of Amortization Bases

EIN: 16-0743226

PN: 001

WCA HOSPITAL RETIREMENT PLAN

	Type of Base	PV of Remaining Installments	Valuation Date Established	Number of Years Remaining	Amortization Installment
1.	Shortfall	2,834,701	1/1/2008	6	567,066
2.	Shortfall	1,279,992	1/1/2009	7	227,964
		4,114,693			795,030

Schedule SB, line 24 – Change in Actuarial Assumption

Plan Name: WCA Hospital Retirement Plan

EIN: 16-0743226

Plan Number: 001

An expense assumption equal to the prior year's expenses rounded to the nearest \$1,000, plus anticipated PBGC premiums, was added in order in order to better anticipate future experience and to comply with the provisions of the Pension Protection Act of 2006

Schedule SB, line 25 – Change in Method

Plan Name: WCA Hospital Retirement Plan

EIN: 16-0743226

Plan Number: 001

The discount rate used was changed from the segment rates to the full yield curve.

Also, the asset valuation method was changed from the market value to a method in which investment gains and losses were recognized over a 3-year period

Plan Name: WCA Hospital Retirement Plan

EIN: 16-0743226

Plan Number: 001

Schedule SB Line 26 - Schedule of Active Participant Data

Attained Age	YEARS OF CREDITED SERVICE									
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
25 to 29	0	n/a	2	n/a	12	n/a	1	n/a	0	n/a
30 to 34	0	n/a	2	n/a	16	n/a	13	n/a	0	n/a
35 to 39	0	n/a	3	n/a	21	n/a	9	n/a	6	n/a
40 to 44	0	n/a	5	n/a	33	n/a	19	n/a	30	n/a
45 to 49	0	n/a	6	n/a	37	n/a	35	n/a	24	n/a
50 to 54	0	n/a	4	n/a	29	n/a	26	n/a	29	n/a
55 to 59	0	n/a	1	n/a	24	n/a	18	n/a	29	n/a
60 to 64	1	n/a	2	n/a	18	n/a	3	n/a	18	n/a
65 to 69	0	n/a	0	n/a	3	n/a	2	n/a	1	n/a
70 & up	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a

Attained Age	YEARS OF CREDITED SERVICE									
	20 to 24		25 to 29		30 to 34		35 to 39		40 & up	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
25 to 29	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
30 to 34	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
35 to 39	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
40 to 44	20	n/a	1	n/a	0	n/a	0	n/a	0	n/a
45 to 49	36	n/a	24	n/a	3	n/a	0	n/a	0	n/a
50 to 54	28	n/a	25	n/a	29	n/a	0	n/a	0	n/a
55 to 59	18	n/a	19	n/a	31	n/a	17	n/a	1	n/a
60 to 64	12	n/a	6	n/a	12	n/a	4	n/a	4	n/a
65 to 69	3	n/a	1	n/a	3	n/a	0	n/a	0	n/a
70 & up	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a

Please note: Average Compensation has not been provided as the Plan is frozen.

WCA HOSPITAL RETIREMENT PLAN

O. Actuarial Assumptions and Funding Methods for the January 1, 2009 Valuation

1. Data

- | | |
|-------------------|--|
| a. Valuation Date | January 1, 2009 |
| b. Employee Data | Employee data was supplied by the Hospital as of January 1, 2009 |
| c. Asset Data | Asset data was supplied by PNC Bank as of December 31, 2008 |

2. Rate of Investment Return

Funding and Accumulated Benefits	Yield Curve – November 2008
----------------------------------	-----------------------------

3. Salary Scale n/a

4. Rates of Withdrawal

- | | | | | | | | |
|---|---|-----------|--------|-----------|--------|--------|--------|
| a. Mortality for Funding and Accumulated Benefits | IRS 2009 Static Mortality | | | | | | |
| b. Employee Termination | Table T-7: | | | | | | |
| | <table border="0" style="margin-left: 40px;"> <tr> <td>Age 25</td> <td>9.67%</td> </tr> <tr> <td>Age 40</td> <td>7.75%</td> </tr> <tr> <td>Age 55</td> <td>1.54%</td> </tr> </table> | Age 25 | 9.67% | Age 40 | 7.75% | Age 55 | 1.54% |
| Age 25 | 9.67% | | | | | | |
| Age 40 | 7.75% | | | | | | |
| Age 55 | 1.54% | | | | | | |
| c. Retirement | <table border="0" style="margin-left: 40px;"> <tr> <td>Age 55-61</td> <td>5%</td> </tr> <tr> <td>Age 62-64</td> <td>25%</td> </tr> <tr> <td>Age 65</td> <td>100%</td> </tr> </table> | Age 55-61 | 5% | Age 62-64 | 25% | Age 65 | 100% |
| Age 55-61 | 5% | | | | | | |
| Age 62-64 | 25% | | | | | | |
| Age 65 | 100% | | | | | | |
| d. Disability | 1978 SOA Study of Long-Term Disability Insurance Experience | | | | | | |
| | <table border="0" style="margin-left: 40px;"> <tr> <td>Age 25</td> <td>0.091%</td> </tr> <tr> <td>Age 40</td> <td>0.206%</td> </tr> <tr> <td>Age 55</td> <td>1.065%</td> </tr> </table> | Age 25 | 0.091% | Age 40 | 0.206% | Age 55 | 1.065% |
| Age 25 | 0.091% | | | | | | |
| Age 40 | 0.206% | | | | | | |
| Age 55 | 1.065% | | | | | | |

5. Expense s

Prior year's paid administrative expenses rounded to the next highest \$1,000, plus anticipated PBGC premiums

WCA HOSPITAL RETIREMENT PLAN

O. Actuarial Assumptions and Funding Methods for the January 1, 2009 Valuation (continued)

6. Marriage Rate

80% of participants will have a surviving spouse.
Females are three years younger than males

7. Methods

a. Asset Valuation Method

Asset gains or losses are determined each year by calculating the difference between the expected market value (based on the funding rate of interest) and the actual market value of the assets on the valuation date. These gains or losses are then recognized over a 3-year period at 33.33% per year, with the actuarial value of assets subject to a minimum of 90% and a maximum of 110% of the market value

b. Actuarial Cost Method

As described in IRC Section 430 and mandated by the Pension Protection Act of 2006

8. Changes in Actuarial Assumptions or Cost Methods

An expense assumption equal to the prior year's expenses rounded to the nearest \$1,000, plus anticipated PBGC premiums, was added in order in order to better anticipate future experience and to comply with the provisions of the Pension Protection Act of 2006

The discount rate used was changed from the segment rates to the full yield curve.

Also, the asset valuation method was changed from the market value to a method in which investment gains and losses were recognized over a 3-year period

WCA HOSPITAL RETIREMENT PLAN

N. Summary of Principal Plan Provisions

1. Effective Date January 1, 1967
2. Plan Year Ends December 31
3. Eligibility for Participation

Each employee who was a participant on December 31, 1994 shall continue to participate. Otherwise, each employee will be eligible to participate on the first day of the month coincident or next following the date on which he has attained age 21 and completed one Year of Eligibility Service

Plan Participation was frozen as of December 31, 2004.
4. Normal Retirement Date

First of the month coinciding with or next following attainment of age 65 or the 5th anniversary of date of hire, if later
5. Normal Retirement Benefit

A monthly benefit equal to one-twelfth of the greatest of the following:

Frozen Accrued Benefit - the accrued benefit determined under the prior Plan provisions as of December 31, 1994

Basic Benefit – [(A plus B) times C] plus D

 - A. 0.85% times the Average Earnings below the Covered Compensation
 - B. 1.50% times the Average Earnings in excess of Covered Compensation
 - C. Total Years of Credited Service up to 35 years
 - D. 1.00% times the Average Annual Earnings times Years of Credited Service in excess of 35 years

The Years of Credited Service for the Basic Benefit are determined for all years of employment

Extended Benefit – The sum of the Frozen Accrued Benefit and the Basic Benefit determined solely with respect to Years of Credited Service after December 31, 1994

Effective December 31, 2004, all benefit accruals cease

WCA HOSPITAL RETIREMENT PLAN

N. Summary of Principal Plan Provisions (continued)

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| 6. | <u>Normal Form</u> | Life Annuity |
| 7. | <u>Early Retirement</u> | An immediate monthly annuity equal to the participant's Accrued Benefit reduced by .3% for each month prior to age 65. Any participant who has attained age 55 and completed 10 Years of Vesting Service shall be eligible |
| 8. | <u>Termination Benefit</u> | A participant shall be 100% vested in his accrued benefit upon completion of 5 Years of Vesting Service |
| 9. | <u>Disability Benefit</u> | Equal to 50% of the Accrued Benefit as of the date he is deemed to be Permanently and Totally Disabled, commencing as of his Disability Retirement Date, and continuing until the earlier of the participant's death, recovery, or attainment of Normal Retirement Age |
| 10. | <u>Death Benefit</u> | The spouse of a married participant with a vested accrued benefit shall be entitled to a monthly annuity equal to 50% of the actuarially reduced Joint & 50% Survivorship benefit, commencing on the later of the first day of the month following the participant's Early Retirement Date or the date of death |
| 11. | <u>Optional Forms of Payment</u> | Life Annuity, Life Annuity with 5 or 10 Years Guaranteed, Joint and 100%, 66.6%, or 50% Survivor Annuity, and a Social Security Leveling Option |
| 12. | <u>Definitions:</u> | |
| | a. Compensation | Total wages for the Plan Year, prorated for Hours of Service less than 2,000 |
| | b. Average Earnings | Average of a Participant's Annual Earnings for the highest 5 years within the last 10 Plan Years in which the Participant earned any Years of Credited Service |

WCA HOSPITAL RETIREMENT PLAN

N. Summary of Principal Plan Provisions (continued)

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| c. | Year of Service | A 12 month period in which the participant is credited with at least 750 hours |
| d. | Years of Vesting Service | A plan year in which the employee is credited with a Year of Service, excluding years prior to age 18 |
| e. | Year of Credited Service | <p>A plan year in which the employee is credited with a Year of Service while the employee is an active participant in the Plan and not a member of any excluded class of employees</p> <p>Effective December 31, 2004, no additional Years of Credited Service will be earned</p> |
| f. | Year of Eligibility Service | An employment year in which the employee is credited with a Year of Service. If the employee fails to complete a Year of Service during their first employment year, the determining period shifts to the plan year |