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

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

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;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [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
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

P.O 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.	10/12/2011	PAUL A. DESANTIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2011	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

P.O. BOX 840
JAMESTOWN, NY 14701

3b Administrator's EIN
16-0743226

3c Administrator's telephone number
716-487-0141

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**	1553
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**	671
b	Retired or separated participants receiving benefits	**6b**	458
c	Other retired or separated participants entitled to future benefits	**6c**	381
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1510
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	22
f	Total. Add lines **6d** and **6e**	**6f**	1532
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**	1
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:
1A 1G 1I 3H

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)	X	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)	X	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)	X	**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)		**A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)		**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

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

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **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

D Employer Identification Number (EIN)
16-0743226

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2010

2 Assets:

a	Market value	**2a**	38185338
b	Actuarial value	**2b**	40817994

3 Funding target/participant count breakdown

			(1) Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	434	21847862
b	For terminated vested participants	**3b**	389	7003009
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		456471
	(2) Vested benefits	**3c(2)**		21333493
	(3) Total active	**3c(3)**	731	21789964
d	Total	**3d**	1554	50640835

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**	6.60 %
6	Target normal cost	**6**	205390

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary

09/19/2011
Date

KEITH L. NICHOLS, M.A.A.A.

11-04725
Most recent enrollment number

Type or print name of actuary

HALLETT ASSOCIATES, INC.

724-934-2790
Telephone number (including area code)

Firm name

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 [ ]

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)		
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)		
9	Amount remaining (Item 7 minus item 8)		
10	Interest on item 9 using prior year's actual return of 17.57 %		
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 8.18 %		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		
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)	0	0

Part III Funding percentages

14	Funding target attainment percentage	14	80.60 %
15	Adjusted funding target attainment percentage	15	80.60 %
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	90.03 %
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
04/14/2010	260000				
07/13/2010	260000				
10/15/2010	104000				
10/18/2010	118000				
01/13/2011	222000				
09/15/2011	527000				
			Totals ► 18(b)	1491000	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	1398233

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] 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:	
4.60 %	6.65 %	6.76 %	☐ N/A, full yield curve used

b Applicable month (enter code) **21b**

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**	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	**31**	205390

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	9822841	1192156
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**	1397546

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement			

36 Additional cash requirement (item 34 minus item 35)	**36**	1397546
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	1398233
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	687
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**	

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2010** **This Form is Open to Public Inspection.**

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

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 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)

PRIME, BUCHHOLZ & ASSOCIATES, INC.

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	66195	Yes [ ] No [X]	Yes [ ] No [ ]	0	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	24466	Yes [ ] No [X]	Yes [ ] No [ ]	0	Yes [ ] No [ ]

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

HALLETT ASSOCIATES, INC

2591 WEXFORD-BAYNE ROAD, STE 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	18635	Yes [ ] No [X]	Yes [ ] No [ ]	0	Yes [ ] No [ ]

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

BUFFAMANTE WHIPPLE BUTTAFARO, PC

201 W. 3RD ST., STE. 300
JAMESTOWN, NY 14701

16-1117932

(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	6000	Yes ☐ No ☒	Yes ☐ No ☐	0	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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

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

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)	625134	749000
(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)	2272313	1503118
(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)	15756981	15388809
(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)	19610589	23140347
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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	38265017	40781274
	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	38265017	40781274

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)	1491000	
	(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)		1491000
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	27	
	(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)		27
	(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)	1040314	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		1040314
(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)		2628167
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		5159508
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2337473	
(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)		2337473
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)	24635	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	85782	
(4) Other	2i(4)	195361	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		305778
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2643251
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		2516257
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: 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.)	**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		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	**4j**	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l	Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**		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)

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

2010

This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

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 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** 0

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**

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):

---

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: 0.0% Investment-Grade Debt: 0.0% High-Yield Debt: 0.0% Real Estate: 0.0% 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, 2010 AND 2009

WCA HOSPITAL RETIREMENT PLAN

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B·W·B
BUFFAMANTE WHIPPLE BUTTAFARO, P.C.
Certified Public Accountants ▲ Business Advisors

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, 2010 and 2009, and for the years then ended, as listed in the accompanying table of contents. These financial statements and schedule are the responsibility of the Plan's management.

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 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 years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

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 and schedules taken as a whole. The form and content of the information included in the 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, PC

BUFFAMANTE WHIPPLE BUTTAFARO, P.C.

Jamestown, New York
October 11, 2011

As of December 31,	2010	2009
Assets		
Investments, at fair value		
Federated US Treasury Cash Reserves Fund #125	$ 1,503,118	$ 2,272,313
	1,503,118	2,272,313
Limited partnerships and similar		
Colchester Global Bond Fund	2,127,426	- -
Guggenheim Real Estate Plus Trust	995,047	1,341,960
Aetos Capital Multi Strategy Arbitrage Fund, LLC	2,776,261	2,569,541
Aetos Capital Distressed Investment Strategies Fund, LLC	1,990,234	1,807,650
Aetos Captial Long/Short Strategies Fund, LLC	3,548,009	3,434,731
Aetos Capital Opporitunities Fund, LLC	405,053	397,761
IR&M Core Bond Fund, LLC	3,546,779	6,205,338
	15,388,809	15,756,981
Registered investment companies		
T. Rowe Price MidCap Equity Growth Fund	2,527,394	1,955,592
Harbor International Equity Fund	4,065,129	3,630,294
PIMCO Real Return Bond Fund	3,100,666	1,788,643
Artio International Equity Fund II	3,914,604	3,480,344
Vanguard S&P 500 Index Fund	3,474,604	2,587,079
Thornburg Value Fund Class I	3,321,416	3,825,684
Ishares S&P GS1 Commodity	446,369	416,524
CRM Mid Cap Value Fund	2,290,165	1,926,429
	23,140,347	19,610,589
Total investments	40,032,274	37,639,883
Employer contribution receivable	749,000	625,134
Net assets available for benefits	**$ 40,781,274**	**$ 38,265,017**

For the years ended December 31,	2010	2009
Additions to net assets attributed to:		
Investment income		
Interest on money market funds	$ 27	$ 72
Net appreciation from investments in registered investment companies	2,628,167	5,480,665
Net appreciation from investments in limited partnerships and similar	1,038,557	1,199,008
Employer contributions	1,491,000	1,051,134
Other income	1,757	- -
Total	**5,159,508**	**7,730,879**
Deductions from net assets attributed to:		
Benefits paid to participants	2,337,473	2,234,963
Administrative expenses	305,778	266,443
Total	**2,643,251**	**2,501,406**
Net increase	2,516,257	5,229,473
Net assets available for benefits:		
Beginning of year	38,265,017	33,035,544
End of year	**$ 40,781,274**	**$ 38,265,017**

NOTE 1 - DESCRIPTION OF PLAN

The following description of the ***WCA Hospital Retirement 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 be 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 theirs 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, 2011, 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.

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:

	2010	2009
Actuarial present value of Accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	$21,847,862	$ 21,127,519
Other participants	28,336,502	28,275,084
Subtotal	50,184,436	49,402,603
Non-vested benefits	456,471	625,586
	$ 50,640,835	$ 50,028,189

The net increase in the actuarial present value of accumulated plan benefits between January 1, 2009 and January 1, 2010 is composed of the following:

Increase for interest due to decrease in discount period	$ 3,185,234
Change in actuarial assumptions	(337,625)
Benefits paid	(2,234,963)
Net decrease	$ 612,646

Significant assumptions underlying the actuarial computations are:

Actuarial cost method	Projected Unit Credit
Assumed rate of return on investments	4.60% - 6.76% - January 1, 2010 5.32% - 6.69% - January 1, 2009
Salary increases	N/A
Retirement	Age 51-55 – 5% Age 62-64 – 25% Age 65 – 100%
Mortality basis	IRS 2010 Static Mortality – 1/1/10 IRS 2009 Static Mortality – 1/1/09
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, 2008 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, 2010 and 2009 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

NOTE 7 - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount 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 different fair value measurement at the reporting date. 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 Plan 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. As of December 31, the Plan's investments measured at fair value consisted of the following instruments and classifications within the fair value hierarchy.

	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, 2010
Money market and cash funds	$ 1,503,118	$ - -	$ - -	$ 1,503,118
Limited partnerships and similar investments	- -	- -	15,388,809	15,388,809
Registered investment companies	23,140,347	- -	- -	23,140,347
Total	$ 24,643,465	$ - -	$ 15,388,809	$ 40,032,274

The following table summarizes the changes in assets classified in Level 3 for 2010:

	Limited partnerships and similar investments
Balance at January 1:	$ 15,756,981
Unrealized gain (loss)	1,038,557
Purchases, sales, issuances, and settlements, net	(1,406,729)
Balance at December 31:	$ 15,388,809

	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	$ 21,882,902	$ - -	$ 15,756,981	$ 37,639,883

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:	$ 15,756,981

SUPPLEMENTAL INFORMATION

(A)	(B) Identity of issue, borrower, lessor, or similar party	(C) Description of investment including maturity date, rate of interest, collateral and par, or maturity value	(D) Cost	(E) Current Value
	Federated US Treasury	Cash Reserves Fund #125	$ 1,503,118	$ 1,503,118
	Colchester	Global Bond Fund	1,999,000	2,127,426
	Guggenheim	Real Estate Plus Trust	1,170,091	995,047
	Aetos Capital	Multi Strategy Arbitratge Fund, LLC	2,000,000	2,776,261
	Aetos Capital	Distressed Investment Strategies Fund, LLC	1,300,000	1,990,234
	Aetos Capital	Long/Short Strategies Fund, LLC	3,900,000	3,548,009
	Aetos Capital	Opportunities Fund, LLC	500,000	405,053
	IR&M	Core Bond Fund, LLC	2,939,984	3,546,779
	T. Rowe Price	MidCap Equity Growth Fund	1,744,254	2,527,394
	Harbor Fund	International Equity Fund	2,430,934	4,065,129
	PIMCO	Real Return Bond Fund	2,979,594	3,100,666
	Artio	International Equity Fund II	3,746,885	3,914,604
	Vanguard	S&P 500 Index Fund	2,974,945	3,474,604
	Thornburg	Value Fund Class I	3,724,395	3,321,416
	Ishares	S&P GSC1 Commmodity	852,431	446,369
	CRM	Mid Cap Value Fund	2,188,252	2,290,165

(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)**
IR&M Core Bond Fund LLC	IR&M Core Bond Fund LLC	N/A	$ 2,210,000	N/A	N/A	$ 1,959,326	$ 2,210,000	$ 250,674

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)

6.	Normal Form	Life Annuity
7.	Early Retirement	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.	Termination Benefit	A participant shall be 100% vested in his accrued benefit upon completion of 5 Years of Vesting Service
9.	Disability Benefit	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.	Death Benefit	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.	Optional Forms of Payment	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.	Definitions:	
	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)

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	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 Effective December 31, 2004, no additional Years of Credited Service will be earned
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

(a)	(b) Identify of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date rate of interest, collateral and par, or maturity value	(d) Cost	(e) Current Value
*	Wilmington Trust Company	US Dollar Currency	n/a	$ 49
*	Wilmington Trust Company	Wilmington Prime MM Fund W Class	n/a	4,414
*	Wilmington Trust Company	Aston/River Road Small Cap Value	n/a	2,046,347
*	Wilmington Trust Company	Columbia Large Cap Index Fund - A	n/a	1,028,114
*	Wilmington Trust Company	Davis N Y Venture Fund Inc Class A	n/a	2,001,190
*	Wilmington Trust Company	Euro Pacific Growth Fd Class R4	n/a	1,227,222
*	Wilmington Trust Company	Growth Fd Amer Inc Class R4	n/a	2,259,303
*	Wilmington Trust Company	Pimco Funds Pacific Invest Mgmt Ser	n/a	1,598,131
*	Wilmington Trust Company	T. Rowe Price Retirement Income Fund Adv	n/a	405,299
*	Wilmington Trust Company	T. Rowe Price Retirement 2040-Adv	n/a	721,855
*	Wilmington Trust Company	T. Rowe Price Retirement 2030-Adv	n/a	1,928,112
*	Wilmington Trust Company	T. Rowe Price Retirement 2020-Adv	n/a	4,031,481
*	Wilmington Trust Company	T. Rowe Price Retirement 2010-Adv	n/a	1,586,095
*	Wilmington Trust Company	T. Rowe Price Mid-Capital Growth Fd Inc	n/a	693,740
*	Wilmington Trust Company	Virtus Real Estate Securities Fd Class A	n/a	1,315,693
*	Wilmington Trust Company	CRM Mid Cap Value Fund - Inv	n/a	1,060,775
*	Wilmington Trust Company	Lincoln Fixed of NY Annuity Fund	n/a	2,091,510
*	Lincoln Financial Group	AB VPS Global Thematic	n/a	5,471
*	Lincoln Financial Group	Alliance Bernstein Gr & In	n/a	6,240
*	Lincoln Financial Group	Alliance Bernstein Growth	n/a	2,364
*	Lincoln Financial Group	AM Cent Inflation Protection	n/a	6,240
*	Lincoln Financial Group	American Century VP Balanced	n/a	127,667
*	Lincoln Financial Group	American Funds Global Growth	n/a	21,886
*	Lincoln Financial Group	American Funds Growth Fund	n/a	222,996
*	Lincoln Financial Group	American Funds Growth-Income	n/a	38,397
*	Lincoln Financial Group	American Funds International	n/a	89,649
*	Lincoln Financial Group	Deleware VIP DVRS Income	n/a	20,036
*	Lincoln Financial Group	Deleware VIP High Yield Series	n/a	21,069
*	Lincoln Financial Group	Deleware VIP Reit Series	n/a	118,660
*	Lincoln Financial Group	Delaware VIP Small Cap Value	n/a	17,041
*	Lincoln Financial Group	Delaware VIP SMID Cap Growth	n/a	17,531
*	Lincoln Financial Group	Dreyfus Stock Index Fund	n/a	420,418
*	Lincoln Financial Group	Dreyfus VIF Opp Sm Cap Port	n/a	459,464
*	Lincoln Financial Group	DWS Equity 500 Index VIP Fund	n/a	10,499
*	Lincoln Financial Group	DWS Small Cap Index VIP Fund	n/a	1,999
*	Lincoln Financial Group	Fidelity Asset Manager	n/a	274,184
*	Lincoln Financial Group	Fidelity Contrafund Portfolio	n/a	28,798
*	Lincoln Financial Group	Fidelity Equity-Income	n/a	394,657
*	Lincoln Financial Group	Fidelity Growth Portfolio	n/a	635,096

* Investments with parties-in-interest

(a)	(b) Identify of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date rate of interest, collateral and par, or maturity value	(d) Cost	(e) Current Value
*	Lincoln Financial Group	Fixed Acct	n/a	$ 18,477,070
*	Lincoln Financial Group	Janus Aspen Worldwide	n/a	67,782
*	Lincoln Financial Group	Lincoln VIP Bond Fund	n/a	27,671
*	Lincoln Financial Group	Lincoln VIP Growth and Income	n/a	4,982
*	Lincoln Financial Group	Lincoln VIP International Fund	n/a	167
*	Lincoln Financial Group	Lincoln VIP Moderate Profile	n/a	8,382
*	Lincoln Financial Group	Lincoln VIP Moderately Aggressive	n/a	94,082
*	Lincoln Financial Group	Lincoln VIP Social Awareness	n/a	78,674
*	Lincoln Financial Group	LVIP Baron Growth Opportunities	n/a	184,372
*	Lincoln Financial Group	LVIP Global Income	n/a	1,315
*	Lincoln Financial Group	LVIP Janus Cap Apprciation	n/a	21
*	Lincoln Financial Group	LVIP SSGA Bond Index	n/a	101,343
*	Lincoln Financial Group	LVIP SSGA Emerg Mkt 100	n/a	150
*	Lincoln Financial Group	LVIP T. Rowe Price Structured	n/a	180,026
*	Lincoln Financial Group	Neuberger Berman Amt Mid-Cap	n/a	11,143
*	Lincoln Financial Group	Neuberger Berman Amt-Partners	n/a	70,068
*	Lincoln Financial Group	T.Rowe Price Int'l Stock	n/a	196,765
	Notes receivable from participants	Interest - 4.25% - 9.25%	n/a	1,294,455

* Investments with parties-in-interest

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	1	n/a	8	n/a	1	n/a	0	n/a
30 to 34	0	n/a	2	n/a	11	n/a	13	n/a	0	n/a
35 to 39	0	n/a	2	n/a	16	n/a	13	n/a	5	n/a
40 to 44	0	n/a	2	n/a	23	n/a	16	n/a	18	n/a
45 to 49	0	n/a	3	n/a	33	n/a	26	n/a	19	n/a
50 to 54	0	n/a	3	n/a	30	n/a	22	n/a	27	n/a
55 to 59	0	n/a	1	n/a	22	n/a	19	n/a	27	n/a
60 to 64	0	n/a	2	n/a	10	n/a	5	n/a	9	n/a
65 to 69	0	n/a	0	n/a	2	n/a	3	n/a	0	n/a
70 & up	0	n/a	0	n/a	0	n/a	1	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	24	n/a	0	n/a	0	n/a	0	n/a	0	n/a
45 to 49	36	n/a	27	n/a	2	n/a	0	n/a	0	n/a
50 to 54	30	n/a	21	n/a	31	n/a	0	n/a	0	n/a
55 to 59	31	n/a	18	n/a	20	n/a	20	n/a	1	n/a
60 to 64	23	n/a	11	n/a	16	n/a	11	n/a	6	n/a
65 to 69	2	n/a	1	n/a	4	n/a	1	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, 2010 Valuation

1. Data

a. Valuation Date	January 1, 2010
b. Employee Data	Employee data was supplied by the Hospital as of January 1, 2010
c. Asset Data	Asset data was supplied by PNC Bank as of December 31, 2009

2. Rate of Investment Return

Funding and Accumulated Benefits	4.60% per year, for first five years 6.65% per year, for the following fifteen years 6.76% per year, thereafter

3. Salary Scale — n/a

4. Rates of Withdrawal

a. Mortality for Funding and Accumulated Benefits — IRS 2010 Static Mortality

b. Employee Termination — Table T-7:

Age 25	9.67%
Age 40	7.75%
Age 55	1.54%

c. Retirement

Age 55-61	5%
Age 62-64	25%
Age 65	100%

d. Disability — 1978 SOA Study of Long-Term Disability Insurance Experience

Age 25	0.091%
Age 40	0.206%
Age 55	1.065%

5. Expenses — 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, 2010 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, including the relief offered by the Preservation of Access to Medicare Beneficiaries and Pension Relief Act of 2010, specifically the relief provided under Sec. 201(a)(1)(D)(ii) 2 Plus 7 Amortization Schedule
8. Changes in Actuarial Assumptions or Cost Methods	The funding interest rates and mortality table were updated as mandated by the Pension Protection Act of 2006 The employer selected the segment rates as of the valuation date to determine the plan's funding target for the 2010 valuation. This was a change from the 2009 valuation when the employer selected the yield curve for the month of November preceding the valuation date. The employer also elected to accept the relief offered by the Preservation of Access to Medicare Beneficiaries and Pension Relief Act of 2010, specifically the relief provided under Sec. 201(a)(1)(D)(ii) 2 Plus 7 Amortization Schedule.

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
Shortfall	6,017,061	1/1/2010	9	995,848
2, +7 Relief		1/1/2010	2	(598,722)
Shortfall	1,209,101	1/1/2009	6	227,964
Shortfall	2,596,679	1/1/2008	5	567,066
	9,822,841			**1,192,156**

Schedule SB, line 19 - Discounted Employer Contributions

Plan WCA Hospital Retirement Plan
EIN: 16-0743226
Plan 001

Adjustment for Late Quarterly Contributions
1/1/2010 BOY Val Date

Installments Due	Installment due date	Date Paid	Number of Days Late	Discounted Value of Contribution to Installment Due Date 11.60%	Number of Days from Installment Date to Valuation Date		Accumulated or Discounted Value to Valuation Date 6.60%	Accumulated or Discounted Value to ValDate (Ignoring Penalty)
240,530.00	4/15/2010	4/14/2010	0	240,530.00	-104		236,234.00	236,234.00
19,470.00	7/15/2010	4/14/2010	0	19,470.00	-195		19,122.00	19,122.00
221,060.00	7/15/2010	7/13/2010	0	221,060.00	-195		213,719.00	213,719.00
38,940.00	10/15/2010	7/13/2010	0	38,940.00	-287		37,647.00	37,647.00
104,000.00	10/15/2010	10/15/2010	0	104,000.00	-287		98,906.00	98,906.00
97,590.00	10/15/2010	10/18/2010	3	97,502.07	-287		92,726.00	92,761.00
20,410.00	1/15/2011	10/18/2010	0	20,410.00	-379		19,400.00	19,400.00
222,000.00	1/15/2011	1/13/2011	0	222,000.00	-379		207,827.00	207,827.00
964,000.00				963,912.07			925,581.00	925,616.00
						RMC	1,397,546.00	
527,000.00	Final	9/15/2011			-622		472,652.00	
1,491,000.00	**Total contribution to be paid on**	**9/15/2011**					**1,398,233.00**	**Amount Discounted to BOY (adjusted for penalty)**

Interest Penalty 35.00 (as of 1/1/2010)
39.02 (as of 09/15/2011)

Schedule SB, line 25 – Change in Method

Plan Name: WCA Hospital Retirement Plan

EIN: 16-0743226

Plan Number: 001

The employer selected the segment rates as of the valuation date to determine the plan's funding target for the 2010 valuation. This was a change from the 2009 valuation when the employer selected the yield curve for the month of November preceding the valuation date.

The employer also elected to accept the relief offered by the Preservation of Access to Medicare Beneficiaries and Pension Relief Act of 2010, specifically the relief provided under Sec. 201(a)(1)(D)(ii) 2 Plus 7 Amortization Schedule.

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.

(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)**
IR&M Core Bond Fund LLC	IR&M Core Bond Fund LLC	N/A	$ 2,210,000	N/A	N/A	$ 1,959,326	$ 2,210,000	$ 250,674

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

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **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: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2010

2	Assets:			
	a Market value		**2a**	38185338
	b Actuarial value		**2b**	40817994
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	434	21847862
	b For terminated vested participants	**3b**	389	7003009
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		456471
	(2) Vested benefits	**3c(2)**		21333493
	(3) Total active	**3c(3)**	731	21789964
	d Total	**3d**	1554	50640835
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**	6.60 %
6	Target normal cost		**6**	205390

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

KN

Signature of actuary

09/19/2011
Date

KEITH L. NICHOLS, M.A.A.A.
Type or print name of actuary

11-04725
Most recent enrollment number

HALLETT ASSOCIATES, INC.
Firm name

724-934-2790
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 [ ]

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)	0	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	0	0
10	Interest on item 9 using prior year's actual return of 17.57 %	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 8.18 %		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	80.60 %
15	Adjusted funding target attainment percentage	15	80.60 %
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	90.03 %
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
04/14/2010	260000				
07/13/2010	260000				
10/15/2010	104000				
10/18/2010	118000				
01/13/2011	222000				
09/12/2011	527000				
			Totals ► 18(b)	1491000	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	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	1398233

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] 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:	
4.60 %	6.65 %	6.76 %	☐ N/A, full yield curve used

b Applicable month (enter code) — **21b**: 0

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**		205390
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		9822841	1192156
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**		1397546

	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**	1397546
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	1398233
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	687
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