

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), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2014</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>PARKVIEW HEALTH SYSTEM, INC. 403(B) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1998</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>01/01/1998</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>				
1c Effective date of plan <u>01/01/1998</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>PARKVIEW HEALTH SYSTEM, INC.</u> <u>10501 CORPORATE DRIVE</u> <u>P.O. BOX 5600</u> <u>FORT WAYNE, IN 46895-5600</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>35-1972384</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>260-373-4000</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>622000</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>35-1972384</u>	2c Plan Sponsor's telephone number <u>260-373-4000</u>	2d Business code (see instructions) <u>622000</u>	
2b Employer Identification Number (EIN) <u>35-1972384</u>					
2c Plan Sponsor's telephone number <u>260-373-4000</u>					
2d Business code (see instructions) <u>622000</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	<u>09/29/2015</u>	<u>STANTON RISSER</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:		4b EIN	
a Sponsor's name		4c PN	
5 Total number of participants at the beginning of the plan year		5	9474
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year		6a(1)	8620
a(2) Total number of active participants at the end of the plan year		6a(2)	8442
b Retired or separated participants receiving benefits		6b	21
c Other retired or separated participants entitled to future benefits.....		6c	868
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	9331
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	10
f Total. Add lines 6d and 6e		6f	9341
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	5665
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2F 2G 2L 2M 2T			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)	
(1)	☒	(1)	☒
Insurance		Insurance	
(2)	☐	(2)	☐
Code section 412(e)(3) insurance contracts		Code section 412(e)(3) insurance contracts	
(3)	☒	(3)	☒
Trust		Trust	
(4)	☐	(4)	☐
General assets of the sponsor		General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules		b General Schedules	
(1)	☒	(1)	☒
R (Retirement Plan Information)		H (Financial Information)	
(2)	☐	(2)	☐
MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		I (Financial Information – Small Plan)	
(3)	☐	(3)	☒
SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		A (Insurance Information)	
		(4)	☒
		C (Service Provider Information)	
		(5)	☐
		D (DFE/Participating Plan Information)	
		(6)	☐
		G (Financial Transaction Schedules)	

Part III**Form M-1 Compliance Information (to be completed by welfare benefit plans)**

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014		
A Name of plan PARKVIEW HEALTH SYSTEM, INC. 403(B) PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 PARKVIEW HEALTH SYSTEM, INC.	D Employer Identification Number (EIN) 35-1972384	

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

(a) Name of insurance carrier
LINCOLN NATIONAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0472300	65676	CR03317	518	01/01/2014	12/31/2014

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

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

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	
6	Contracts With Allocated Funds:		
a	State the basis of premium rates ▶		
b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e	Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶		
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐		
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)		
a	Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☒ other ▶ GROUP VARIABLE ANNUITY W/GUAR FUND		
b	Balance at the end of the previous year	7b	7990998
c	Additions: (1) Contributions deposited during the year	7c(1)	4012
	(2) Dividends and credits	7c(2)	
	(3) Interest credited during the year	7c(3)	272855
	(4) Transferred from separate account	7c(4)	107475
	(5) Other (specify below)	7c(5)	34186
	▶ MAY INCLUDE LOAN REPAYMENTS, FORFEITURES, TAKEOVERS AND/OR ADJUSTMENTS		
	(6) Total additions	7c(6)	418528
d	Total of balance and additions (add lines 7b and 7c(6))	7d	8409526
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	482648
	(2) Administration charge made by carrier	7e(2)	0
	(3) Transferred to separate account	7e(3)	215023
	(4) Other (specify below)	7e(4)	47197
	▶ MAY INCLUDE LOANS ISSUED, FORFEITURES, FEES, CORRECTIVES AND/OR ADJUSTMENTS		
	(5) Total deductions	7e(5)	744868
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	7664658

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

<div><div>SCHEDULE A</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>	<div>Insurance 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> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014		
A Name of plan PARKVIEW HEALTH SYSTEM, INC. 403(B) PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 PARKVIEW HEALTH SYSTEM, INC.	D Employer Identification Number (EIN) 35-1972384	

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

(a) Name of insurance carrier LINCOLN NATIONAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0472300	65676	892331-007	2863	01/01/2014	12/31/2014

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

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid			

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	
6	Contracts With Allocated Funds:		
a	State the basis of premium rates ▶		
b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e	Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶		
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐		
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)		
a	Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☒ other ▶ STABLE VALUE		
b	Balance at the end of the previous year	7b	48778155
c	Additions: (1) Contributions deposited during the year	7c(1)	4772407
	(2) Dividends and credits	7c(2)	
	(3) Interest credited during the year	7c(3)	733623
	(4) Transferred from separate account	7c(4)	1518420
	(5) Other (specify below)	7c(5)	928468
	▶ MAY INCLUDE LOAN REPAYMENTS, FORFEITURES, TAKEOVERS AND/OR ADJUSTMENTS		
	(6) Total additions	7c(6)	7952918
d	Total of balance and additions (add lines 7b and 7c(6))	7d	56731073
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	4623048
	(2) Administration charge made by carrier	7e(2)	7165
	(3) Transferred to separate account	7e(3)	10035314
	(4) Other (specify below)	7e(4)	839304
	▶ MAY INCLUDE LOANS ISSUED, FORFEITURES, FEES, CORRECTIVES AND/OR ADJUSTMENTS		
	(5) Total deductions	7e(5)	15504831
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	41226242

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

<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
		2014
		This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014		
A Name of plan PARKVIEW HEALTH SYSTEM, INC. 403(B) PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 PARKVIEW HEALTH SYSTEM, INC.	D Employer Identification Number (EIN) 35-1972384	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosure 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)

REHMANN FINANCIAL LLC

38-3567904

(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?
16	CONSULTING	36750	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BKD, LLP

44-0160260

(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	AUDITOR	26000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LINCOLN NATIONAL CORPORATION

35-1140070

(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?
13 37 71	SERVICE PROVIDER	16097	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>PARKVIEW HEALTH SYSTEM, INC. 403(B) PLAN</u>		B Three-digit plan number (PN) ► <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PARKVIEW HEALTH SYSTEM, INC.</u>		D Employer Identification Number (EIN) <u>35-1972384</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)		
	(2) Participant contributions.....	1b(2)	0	664904
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	129112	76864
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common.....	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)	4153604	4621933
	(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)	176748733	207283677
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	56493071	48660321
	(15) Other.....	1c(15)	693309	2282694

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	238217829	263590393

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	238217829	263590393
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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)		
(B) Participants	2a(1)(B)	21606524	
(C) Others (including rollovers)	2a(1)(C)	8740899	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		30347423
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	11	
(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)	165054	
(F) Other	2b(1)(F)	1006478	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1171543
(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)	13582068	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		13582068
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(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)		1719165
c Other income.....	2c		-3279
d Total income. Add all income amounts in column (b) and enter total.....	2d		46816920

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	21307402	
(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)		21307402
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		54401
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	26000	
(2) Contract administrator fees.....	2i(2)	16097	
(3) Investment advisory and management fees.....	2i(3)	36750	
(4) Other.....	2i(4)	3706	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		82553
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		21444356

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		25372564
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: **BKD, LLP**

(2) EIN: **44-0160260**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c			
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	
4d			
e Was this plan covered by a fidelity bond?	X		1000000
4e			
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	
4f			
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	
4g			
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	
4h			
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		
4i			
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	
4j			
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	
4k			
l Has the plan failed to provide any benefit when due under the plan?		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	X		
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	X		
4n			

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

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☐ No ☐ Not determined

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>		<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014					
A Name of plan PARKVIEW HEALTH SYSTEM, INC. 403(B) PLAN				B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 PARKVIEW HEALTH SYSTEM, INC.				D Employer Identification Number (EIN) 35-1972384	
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	0
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): 04-3157927 35-1140070					
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	360
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☐ N/A					
If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____					
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.					
Schedule R (Form 5500) 2014 v. 140124					

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

- a** Enter the percentage of plan assets held as:
 Stock: 0.0% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Parkview Health System, Inc. 403(b) Plan

EIN 35-1972384 PN 002

Auditor's Report and Financial Statements

December 31, 2014 and 2013



Parkview Health System, Inc. 403(b) Plan
December 31, 2014 and 2013

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Independent Auditor's Report

Plan Administrator and Finance Committee
Parkview Health System, Inc. 403(b) Plan
Fort Wayne, Indiana

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Parkview Health System, Inc. 403(b) Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974*, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by The Lincoln National Life Insurance Company, Wilmington Trust and Fidelity Management Trust Company, the custodians of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that the custodians hold the Plan's investment assets and notes receivable from participants and executes investment transactions. The Plan Administrator has obtained certifications from the custodians as of and for the years ended December 31, 2014 and 2013, that the information provided to the Plan Administrator by The Lincoln National Life Insurance Company and Fidelity Management Trust Company is complete and accurate and for Wilmington Trust the information provided to the Plan Administrator is complete and accurate to the best of their knowledge.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule listed in the table of contents is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974* and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

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

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

BKD, LLP

Fort Wayne, Indiana
July 22, 2015

Federal Employer Identification Number: 44-0160260

Parkview Health System, Inc. 403(b) Plan
Statements of Net Assets Available for Benefits
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Investments, At Fair Value	<u>\$ 258,303,556</u>	<u>\$ 234,064,225</u>
Receivables		
Participant contributions	664,904	-
Notes receivable from participants	<u>4,621,933</u>	<u>4,153,604</u>
	<u>5,286,837</u>	<u>4,153,604</u>
Net Assets Available for Benefits	<u><u>\$ 263,590,393</u></u>	<u><u>\$ 238,217,829</u></u>

Parkview Health System, Inc. 403(b) Plan
Statement of Changes in Net Assets Available for Benefits
Years Ended December 31, 2014 and 2013

	2014	2013
Investment Income		
Net appreciation in fair value of investments	\$ 1,669,261	\$ 24,553,690
Interest and dividends	14,588,557	12,125,417
Net investment income	<u>16,257,818</u>	<u>36,679,107</u>
Interest on Notes Receivable From Participants	<u>165,054</u>	<u>159,610</u>
Contributions		
Participants	21,606,524	18,865,657
Rollovers	8,740,899	2,422,811
	<u>30,347,423</u>	<u>21,288,468</u>
Total additions	<u>46,770,295</u>	<u>58,127,185</u>
Deductions		
Benefits paid to participants	21,361,803	14,145,660
Administrative expenses	35,928	34,697
Total deductions	<u>21,397,731</u>	<u>14,180,357</u>
Net Increase	25,372,564	43,946,828
Net Assets Available for Benefits, Beginning of Year	<u>238,217,829</u>	<u>194,271,001</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 263,590,393</u></u>	<u><u>\$ 238,217,829</u></u>

Parkview Health System, Inc. 403(b) Plan

Notes to Financial Statements

December 31, 2014 and 2013

Note 1: Description of the Plan

The following description of Parkview Health System, Inc. 403(b) Plan (Plan) provides only general information. Participants should refer to the Plan Document and *Summary Plan Description* for a more complete description of the Plan's provisions, which are available from the Plan Administrator.

General

The Plan is a defined contribution plan covering all employees of Parkview Health System, Inc. and subsidiaries (Corporation) who have met the eligibility requirements as defined in the Plan Document. The Plan is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA). Wilmington Trust, Fidelity Management Trust Company and The Lincoln National Life Insurance Company serve as Plan custodians.

Contributions

The Plan permits eligible employees through a salary deferral election to have the Corporation make annual contributions of up to 100% of eligible compensation. Participants may also contribute amounts representing distributions from other qualified plans. In addition, participants who are age 50 by the end of the Plan year are permitted to make "catch-up" contributions in accordance with Section 414(v).

Participant Investment Account Options

Investment account options available include various funds. Each participant has the option of directing their contributions into any of the separate investment accounts and may change the allocation daily.

Participant Accounts

Each participant's account is credited with the participant's contribution and Plan earnings and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions plus earnings thereon.

Payment of Benefits

Upon termination of service, an employee may elect to receive either a lump-sum amount equal to the value of their account, payments in substantially equal amounts for a period elected by the participant or a joint and survivor annuity. Withdrawals other than for termination are permitted under circumstances provided by the Plan.

Parkview Health System, Inc. 403(b) Plan

Notes to Financial Statements

December 31, 2014 and 2013

Notes Receivable From Participants

The Plan Document includes provisions authorizing loans from the Plan to active eligible participants. Loans are made to any eligible participant demonstrating a qualifying need. The minimum amount of a loan shall be \$1,000. The maximum amount of a participant's loan is determined by the available loan balance restricted to the lesser of \$50,000 or 50% of the participant's vested account balance. All loans are covered by demand notes and are repayable over a period not to exceed five years (except for loans for the purchase of a principal residence) through payroll withholdings unless the participant is paying the loan in full. Interest on the loans is equal to 1% over the prime rate listed in the Wall Street Journal at the time the loan is made.

Plan Termination

Although it has not expressed an intention to do so, the Corporation has the right under the Plan to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

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

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The issuer of the investment contract has determined that the contract value is an appropriate determination of fair value. The statements of net assets available for benefits presents the fair value of the investment contracts, as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value, if any. The statement of changes in net assets available for benefits is prepared on a contract value basis.

Use of Estimates

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

Valuation of Investments and Income Recognition

Quoted market prices, if available, are used to value investments. Mutual funds are valued at the new assets value (NAV) of shares held by the Plan at year-end.

Parkview Health System, Inc. 403(b) Plan

Notes to Financial Statements

December 31, 2014 and 2013

The estimated fair value of the Lincoln Financial Group Stable Value Account is calculated by discounting the related cash flows, based on current yields of similar instruments with comparable durations. Fair value approximates contract value.

Participants purchase accumulation units in the variable annuity accounts and their value is calculated daily. Variable annuity accounts are recorded at their estimated fair value which is based upon the underlying value of the assets.

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

Investment Contract With Insurance Company

In 2005, the Plan entered into a fully benefit-responsive investment contract with The Lincoln National Life Insurance Company (Lincoln). Lincoln maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate guaranteed to the Plan.

Contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the Lincoln Financial Group Stable Value Account because the account contract is fully benefit-responsive. Contract value, as reported to the Plan by Lincoln, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against the contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than zero. Such interest rates are reviewed on an annual basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan Sponsor or other Plan Sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed investment contract does not permit Lincoln to terminate the agreement prior to the scheduled maturity date.

Information on the guaranteed contract is as follows:

	2014	2013
Average yields		
Based on actual earnings	1.62%	1.60%
Based on interest rate credited to participants	1.75%	1.75%

Parkview Health System, Inc. 403(b) Plan

Notes to Financial Statements

December 31, 2014 and 2013

Plan Tax Status

The Plan, together with the investment vehicles, is intended to be a tax-sheltered annuity plan under Section 403(b) of the Internal Revenue Code of 1986, as amended. The Plan has not requested or obtained a determination letter, as the Internal Revenue Service does not currently provide that service for 403(b) plans. The Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax. With a few exceptions, the Plan is no longer subject to U.S. federal, state and local or non-U.S. income tax examinations by tax authorities for years before 2011.

Notes Receivable From Participants

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

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

Administrative expenses are paid by the Corporation or the Plan, at the Corporation's discretion.

Risks and Uncertainties

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

Subsequent Events

Subsequent events have been evaluated through the date of the Independent Auditor's Report which is the date the financial statements were available to be issued.

Parkview Health System, Inc. 403(b) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 3: Certification by Plan Custodians

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the custodians have certified the following information included in the accompanying financial statements and supplemental schedule is complete and accurate.

- Investments and notes receivable from participants as shown in the statements of net assets available for benefits and related disclosures as of December 31, 2014 and 2013
- Investment income and interest income from notes receivable from participants as shown in the statements of changes in net assets available for benefits for the years ended December 31, 2014 and 2013
- Investment information included in the accompanying schedule of assets (held at end of year) as of December 31, 2014

The Plan's independent auditors did not perform procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

Note 4: Investments

The Plan's investments are held by Wilmington Trust Company, Fidelity Management Trust Company and The Lincoln National Life Insurance Company. The fair value of the Plan's investments at the end of the year is as follows:

	2014	2013
Mutual Funds		
Money market funds	\$ 2,128,979	\$ 822,421
Blended funds	88,672,439	47,329,439
Fixed income funds	18,408,175	23,121,227
Growth funds	52,150,123	54,907,517
Allocation funds	10,584,404	9,873,689
Intermediate funds	185,939	233,735
International funds	403,684	402,395
Communications funds	13,867	13,385
Value funds	29,722,042	33,387,734
Life cycle funds	927,444	969,072
Real Estate funds	150,160	125,305
	<u>203,347,256</u>	<u>171,185,919</u>
Variable Annuity Accounts		
Money market funds	34,324	36,502
Fixed income funds	7,963,477	8,338,906
Growth funds	4,940,162	4,936,987
Allocation funds	261,719	259,674
International funds	15,622	15,479
Value funds	485,187	486,381
Real estate funds	29,567	26,222
	<u>13,730,058</u>	<u>14,100,151</u>
Investment Contract With Insurance Company	<u>41,226,242</u>	<u>48,778,155</u>
	<u>\$ 258,303,556</u>	<u>\$ 234,064,225</u>

Parkview Health System, Inc. 403(b) Plan

Notes to Financial Statements December 31, 2014 and 2013

The Plan's investments (including investments bought, sold and held during the year) appreciated in fair value as follows:

	2014	2013
Mutual and money market funds	\$ 893,693	\$ 23,549,464
Variable annuity accounts	775,568	1,004,226
	<u>\$ 1,669,261</u>	<u>\$ 24,553,690</u>

The fair value of individual investments that represented 5% or more of the Plan's net assets available for benefits were as follows:

	2014	2013
Lincoln Financial Group Stable Value Account	\$ 41,226,242	\$ 48,778,155
* Euro Pacific Growth Fund	12,506,940	16,528,537
Fidelity Contrafund Common	16,130,636	17,534,923
Growth Fund of America Fund	20,161,171	21,293,144
Metropolitan West Total Return Bond I	17,236,713	-
JPMorgan Smart Retirement 2015	14,994,946	-
JPMorgan Smart Retirement 2025	13,462,510	-
* PIMCO Total Return Fund	69	21,758,487
* Sentinel Group Funds	11,063,792	12,086,744
T. Rowe Price Mid Cap Value Fund	13,362,501	12,887,868
* Columbia Contrarian Core Z	10,675,736	12,076,814

* Not greater than 5% of the Plan's net assets available for benefits at December 31, 2014.

Interest and dividends realized on the Plan's investments for the years ended 2014 and 2013 were \$14,558,557 and \$12,125,417, respectively.

Note 5: Party-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association or relatives of such persons.

Certain Plan investments are managed by Wilmington Trust Company, Fidelity Management Trust Company and The Lincoln National Life Insurance Company (Lincoln), which all serve as custodians of the Plan. Lincoln is a third-party service provider of the Plan. The Plan paid \$32,222 and \$11,562 of recordkeeping fees to Lincoln during 2014 and 2013, respectively. The Plan paid \$3,706 and \$3,904 of recordkeeping and management fees to Fidelity Management Trust Company in 2014 and 2013, respectively. The Corporation provides certain administrative services at no cost to the Plan. The Plan also pays plan advisory fees to Rehman Financial Retirement Plan Consulting and audit fees to BKD, LLP from revenue sharing agreements allocations. Revenue sharing proceeds are included with interest and dividends.

Parkview Health System, Inc. 403(b) Plan

Notes to Financial Statements

December 31, 2014 and 2013

Note 6: Reconciliation of Financial Statements to Form 5500

Differences between the Annual Return/Report of Employee Benefit Plan (Form 5500) filed with the Internal Revenue Service and the accompanying financial statements are primarily attributable to adjustments made by the Plan Administrator to conform to the accrual method of accounting, which may include recording of contributions receivable, excess contributions payable and differences in timing of recording securities sales and classification differences.

Note 7: Disclosures About Fair Value of Plan Assets

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

Parkview Health System, Inc. 403(b) Plan

Notes to Financial Statements December 31, 2014 and 2013

Recurring Measurements

The following tables present the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2014 and 2013:

		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
December 31, 2014		Fair Value		
Mutual Funds				
Money market funds	\$ 2,128,979	\$ 2,128,979	\$ -	\$ -
Blended funds	88,672,439	88,672,439	-	-
Fixed income funds	18,408,175	18,408,175	-	-
Growth funds	52,150,123	52,150,123	-	-
Allocation funds	10,584,404	10,584,404	-	-
Intermediate funds	185,939	185,939	-	-
International funds	403,684	403,684	-	-
Communications funds	13,867	13,867	-	-
Value funds	29,722,042	29,722,042	-	-
Life Cycle funds	927,444	927,444	-	-
Real estate funds	150,160	150,160	-	-
Variable Annuity Accounts				
Money market funds	34,324	-	34,324	-
Fixed income funds	7,963,477	-	7,963,477	-
Growth funds	4,940,162	-	4,940,162	-
Allocation funds	261,719	-	261,719	-
International funds	15,622	-	15,622	-
Value funds	485,187	-	485,187	-
Real estate funds	29,567	-	29,567	-
Investment Contract With Insurance Company	41,226,242	-	-	41,226,242
	<u>\$ 258,303,556</u>	<u>\$ 203,347,256</u>	<u>\$ 13,730,058</u>	<u>\$ 41,226,242</u>

Parkview Health System, Inc. 403(b) Plan

Notes to Financial Statements

December 31, 2014 and 2013

		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
December 31, 2013	Fair Value			
Mutual Funds				
Money market funds	\$ 822,421	\$ 822,421	\$ -	\$ -
Blended funds	47,329,439	47,329,439	-	-
Fixed income funds	23,121,227	23,121,227	-	-
Growth funds	54,907,517	54,907,517	-	-
Allocation funds	9,873,689	9,873,689	-	-
Intermediate funds	233,735	233,735	-	-
International funds	402,395	402,395	-	-
Communications funds	13,385	13,385	-	-
Value funds	33,387,734	33,387,734	-	-
Life cycle funds	969,072	969,072	-	-
Real estate funds	125,305	125,305	-	-
Variable Annuity Accounts				
Money market funds	36,502	-	36,502	-
Fixed income funds	8,338,906	-	8,338,906	-
Growth funds	4,936,987	-	4,936,987	-
Allocation funds	259,674	-	259,674	-
International funds	15,479	-	15,479	-
Value funds	486,381	-	486,381	-
Real estate funds	26,222	-	26,222	-
Investment Contract With Insurance Company	48,778,155	-	-	48,778,155
	<u>\$ 234,064,225</u>	<u>\$ 171,185,919</u>	<u>\$ 14,100,151</u>	<u>\$ 48,778,155</u>

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended December 31, 2014. The Plan had no liabilities measured at fair value on a recurring basis. In addition, the Plan had no assets or liabilities measured at fair value on a nonrecurring basis. For assets classified within Level 3 of the fair value hierarchy, the process used to develop the reported fair value is described below.

Parkview Health System, Inc. 403(b) Plan

Notes to Financial Statements

December 31, 2014 and 2013

Investments

Where quoted market prices are available in an active market, investments are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. See the table below for inputs and valuation techniques used for Level 3 securities.

The value of certain investments, classified as investment contracts with an insurance company, is calculated by discounting the related cash flows, based on current yields of similar instruments with comparable durations. Investments for which the Plan expects to have the ability to redeem its investments with the investee within 12 months after the reporting date are categorized as Level 2. Investments for which the Plan does not expect to be able to redeem its investments with the investee within 12 months after the reporting date are categorized as Level 3.

Fair value determinations for Level 3 measurements of securities are the responsibility of the Finance Office. The Finance Office contracts with a pricing specialist to generate fair value estimates on a monthly or quarterly basis. The Finance Office challenges the reasonableness of the assumptions used and reviews the methodology to ensure the estimated fair value complies with accounting standards generally accepted in the United States.

Level 3 Reconciliation

The following is a reconciliation of the beginning and ending balances of recurring fair value measurements recognized in the accompanying statements of net assets available for benefits using significant unobservable (Level 3) inputs:

	Investment Contract With Insurance Company
Balance, January 1, 2013	\$ 44,505,294
Purchases, including reinvested income	8,939,839
Sales	<u>(4,666,978)</u>
Balance, December 31, 2013	48,778,155
Purchases, including reinvested income	6,373,612
Sales	<u>(13,925,525)</u>
Balance, December 31, 2014	<u><u>\$ 41,226,242</u></u>

Parkview Health System, Inc. 403(b) Plan

Notes to Financial Statements

December 31, 2014 and 2013

As the investment contract with insurance company is valued at contract value, which approximates fair value, there are no realized or unrealized gains or losses for this investment included in the net increase in net assets available for benefits.

Unobservable (Level 3) Inputs

The following table presents quantitative information about unobservable inputs used in recurring Level 3 fair value measurements.

	Fair Value at December 31, 2014	Valuation Technique	Unobservable Inputs	Range (Weighted Average)
Investment contract with insurance company	\$ 41,226,242	Discounted cash flow	Contractual interest rate	1.75%
	Fair Value at December 31, 2013	Valuation Technique	Unobservable Inputs	Range (Weighted Average)
Investment contract with insurance company	\$ 48,778,155	Discounted cash flow	Contractual interest rate	1.75%

Supplemental Schedule

Parkview Health System, Inc. 403(b) Plan
EIN 35-1972384 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investments	(e) Current Value
Investment Contract With Insurance Company		
* Lincoln Financial Group Stable Value Account	41,226,242 Units	\$ 41,226,242
Mutual and Money Market Funds		
Ameritrade, Brokerage Self-Directed Accounts	2,051,115 Shares	2,052,115
Aston/Optimum Mid Cap	311,629 shares	12,968,135
Columbia Contrarian Core Z	492,608 shares	10,675,736
Columbia Large Cap Index Fund	97,948 shares	3,895,410
Delaware Small Cap Value fund	141,605 shares	7,805,457
Euro Pacific Growth Fund	265,692 shares	12,506,940
* Fidelity Contrafund Common	221,099 shares	16,130,636
* Fidelity Puritan Trust Balance Fund	419,609 shares	9,551,626
Growth Fund of America Fund	472,413 shares	20,161,171
Metropolitan West Total Return Bond I	1,578,890 shares	17,236,713
JPMorgan SR INC	24,331 shares	427,734
JPMorgan SR 201	347,587 shares	6,153,633
JPMorgan SR 202	840,165 shares	14,994,946
JPMorgan SR 203	732,977 shares	13,462,510
JPMorgan SR 204	433,061 shares	8,171,444
JPMorgan SR 205	225,403 shares	4,599,424
PrimeCap O	14,306 shares	471,102
Oppenheimer Developing Markets Fund	36,627 shares	1,284,135
PIMCO Total Return Fund	6 shares	69
PIMCO All Asset All Authority Fund	63,824 shares	580,801
Sentinel Group Funds	1,932,191 shares	11,063,792
T. Rowe Price Mid Cap Value Fund	463,239 shares	13,362,501
* Fidelity GNMA Fund	5,666 shares	66,063
* Fidelity Magellan Fund	4,466 shares	413,204
* Fidelity Equity Income Fund	965 shares	57,290
* Fidelity Growth Company Fund	48,210 shares	866,049
* Fidelity Investment Grade Bond Fund	8,131 shares	64,400
* Fidelity Growth & Income Fund	11,909 shares	359,761
* Fidelity Intermediate Bond Fund	5,075 shares	55,476
* Fidelity Value Fund	622 shares	70,437
* Fidelity OTC Portfolio Fund	1,479 shares	117,653
* Fidelity Overseas Fund	3,201 shares	122,105
* Fidelity Select Telecommunications Portfolio Fund	230 shares	13,867
* Fidelity New Millennium Fund	1,738 shares	67,350
* Fidelity Europe Fund	3,095 shares	109,163
* Fidelity Pacific Basin Fund	1,158 shares	30,185
* Fidelity Balance Fund	4,305 shares	98,016

Parkview Health System, Inc. 403(b) Plan

EIN 35-1972384 PN 002

Schedule H, Line 4i – Schedule of Assets (Held at End of Year) December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investments	(e) Current Value
* Fidelity Blue Chip Growth Fund	4,411 Shares	\$ 301,776
* Fidelity Asset Manager 50% Fund	7,568 shares	128,963
* Fidelity Disciplined Equity Fund	3,189 shares	107,240
* Fidelity Low-Priced Stock Fund	716 shares	36,000
* Fidelity Asset Manager 70% Fund	7,033 shares	138,901
* Fidelity Asset Manager 20% Fund	1,993 shares	26,388
* Fidelity Mid-Cap Stock Fund	805 shares	30,900
* Fidelity Small Cap Stock Fund	1,096 shares	20,602
* Fidelity Nordic Fund	34 shares	1,454
* Fidelity Asset Manager 85% Fund	142 shares	2,348
* Fidelity Japan Small Co	882 shares	10,852
* Fidelity Freedom Income	95 shares	1,097
* Fidelity Freedom 2010	9,548 shares	146,953
* Fidelity Freedom 2020	25,065 shares	384,998
* Fidelity Freedom 2030	22,030 shares	355,344
* Fidelity Retirement Money Market Fund	53,481 shares	53,481
* Fidelity Retirement Government Money Market Fund	23,383 shares	23,383
* Fidelity Spartan 500 Index, Advantage Class Fund	1,521 shares	110,822
* Fidelity Freedom 2025	1,710 shares	22,475
* Fidelity Freedom 2035	1,333 shares	17,674
AllianceBernstein Global Thematic Growth Fund	10,512 shares	6,612
American Funds Global Growth Fund	4,148 shares	96,831
American Funds Growth Fund	327,670 shares	573,579
American Funds Growth-Income Fund	3,832 shares	75,464
American Funds International Fund	47,957 shares	73,123
Blackrock Global Allocation	3,931 shares	59,709
Delaware VIP Diversified Income Bond Fund	4,710 shares	83,684
Delaware VIP High Yield Bond Fund	956 shares	17,761
Delaware VIP Reit Fund	34,514 shares	150,160
Delaware VIP Small Cap Value Growth Fund	48,299 shares	157,869
Delaware VIP Smid Cap Growth Fund	51,730 shares	246,145
Delaware VIP Value Growth Fund	68,825 shares	262,414
DWS Alternative Asset Allocation PLS VIP	2,384 shares	32,783
MFS Utilities Value Fund	54,258 shares	156,264
PIMCO VIT Total Return Portfolio	2,496 shares	27,214
Thornburg Limited Term Income Fund	79,884 shares	1,068,851
Vanguard Equity Income Fund	126,291 shares	8,270,093
		203,347,256

Parkview Health System, Inc. 403(b) Plan
EIN 35-1972384 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investments	(e) Current Value
Variable Annuity Accounts		
* Lincoln Financial Group Fixed Account	7,664,658 Units	\$ 7,664,658
* LVIP Baron Growth Opportunities Fund	17,511 units	66,608
* LVIP Blackrock Equity Dividend RPM	114,210 units	472,545
* LVIP Blackrock Inflation protected bond	3,156 units	30,001
* LVIP Clarion Global Real Estate Fund	3,039 units	29,567
* LVIP Delaware Foundation Aggressive Allocation Fund	30,263 units	165,317
* LVIP Delaware Foundation Conservative Allocation Fund	11,022 units	96,402
* LVIP Delaware Bond Fund	25,568 units	268,818
* LVIP Delaware Diversified Floating Rate	638 units	6,337
* LVIP Delaware Growth and Income Fund	82,665 units	1,731,757
* LVIP Delaware Social Awareness Fund	92,633 units	1,148,117
* LVIP Delaware Special Opportunities Fund	22,367 units	644,726
* LVIP Global Income Fund	1,288 units	15,622
* LVIP JPMorgan Mid Cap Value RPM	1,202 units	12,642
* LVIP Managed Risk Profile Conservative	121 units	1,992
* LVIP Managed Risk Profile Growth	1,378 units	20,966
* LVIP Managed Risk Profile Moderate	1,525 units	24,397
* LVIP Mondrian International Value Fund	33,730 units	131,607
* LVIP Money Market Fund	11,583 units	34,324
* LVIP SSGA Emerging Markets 100 Fund	936 units	14,600
* LVIP SSGA S&P 500 Index Fund	26,410 units	381,413
* LVIP SSGA Small-Cap Index Fund	572 units	8,216
* LVIP T. Rowe Price Structured Mid-Cap Growth Fund	61,852 units	197,829
* LVIP UBS Large-Cap Growth	152,087 units	561,597
		<u>13,730,058</u>
* Participant Loans		
Interest rates ranging from 4.25% to 9.25%		<u>4,621,933</u>
		<u><u>\$ 262,925,489</u></u>

* Party-in-interest

Parkview Health System, Inc. 403(b) Plan
EIN 35-1972384 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investments	(e) Current Value
Investment Contract With Insurance Company		
* Lincoln Financial Group Stable Value Account	41,226,242 Units	\$ 41,226,242
Mutual and Money Market Funds		
Ameritrade, Brokerage Self-Directed Accounts	2,051,115 Shares	2,052,115
Aston/Optimum Mid Cap	311,629 shares	12,968,135
Columbia Contrarian Core Z	492,608 shares	10,675,736
Columbia Large Cap Index Fund	97,948 shares	3,895,410
Delaware Small Cap Value fund	141,605 shares	7,805,457
Euro Pacific Growth Fund	265,692 shares	12,506,940
* Fidelity Contrafund Common	221,099 shares	16,130,636
* Fidelity Puritan Trust Balance Fund	419,609 shares	9,551,626
Growth Fund of America Fund	472,413 shares	20,161,171
Metropolitan West Total Return Bond I	1,578,890 shares	17,236,713
JPMorgan SR INC	24,331 shares	427,734
JPMorgan SR 201	347,587 shares	6,153,633
JPMorgan SR 202	840,165 shares	14,994,946
JPMorgan SR 203	732,977 shares	13,462,510
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