

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 PARKVIEW HEALTH SYSTEM, INC. EMPLOYEES PENSION PLAN	<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;">001</td> </tr> <tr> <td colspan="2">1c Effective date of plan 07/01/1958</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 07/01/1958	
1b Three-digit plan number (PN) ▶	001				
1c Effective date of plan 07/01/1958					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) PARKVIEW HEALTH SYSTEM, INC. 10501 CORPORATE DRIVE FORT WAYNE, IN 46845	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 35-1972384</td> </tr> <tr> <td>2c Plan Sponsor's telephone number 260-373-4000</td> </tr> <tr> <td>2d Business code (see instructions) 622000</td> </tr> </table>	2b Employer Identification Number (EIN) 35-1972384	2c Plan Sponsor's telephone number 260-373-4000	2d Business code (see instructions) 622000	
2b Employer Identification Number (EIN) 35-1972384					
2c Plan Sponsor's telephone number 260-373-4000					
2d Business code (see instructions) 622000					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.		
	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: a Sponsor's name		4b EIN	
		4c PN	
5 Total number of participants at the beginning of the plan year		5	5813
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)	2730
a(2) Total number of active participants at the end of the plan year		6a(2)	2628
b Retired or separated participants receiving benefits		6b	1485
c Other retired or separated participants entitled to future benefits.....		6c	1565
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	5678
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	103
f Total. Add lines 6d and 6e		6f	5781
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	5
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: 1A			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> 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. EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶	001
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 CO

(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	GA-00147	5781	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** 5252991**5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 5857707**c** Additions: (1) Contributions deposited during the year **7c(1)** 11200000(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)** 250112(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)** 7088(6) Total additions **7c(6)** 11457200**d** Total of balance and additions (add lines **7b** and **7c(6)**). **7d** 17314907**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 11538970(2) Administration charge made by carrier **7e(2)** 36715(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)** 486231(5) Total deductions **7e(5)** 12061916**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 5252991

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)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in 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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</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

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

A Name of plan PARKVIEW HEALTH SYSTEM, INC. EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF PARKVIEW HEALTH SYSTEM, INC.	D Employer Identification Number (EIN) 35-1972384

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B **F** Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2014			
2 Assets:			
a Market value	2a	376885211	
b Actuarial value	2b	376885211	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	1432	108865523	108865523
b For terminated vested participants	1651	43415606	43415606
c For active participants	2730	131459943	133112954
d Total	5813	283741072	285394083
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐		
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.54%	
6 Target normal cost	6	7111454	

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

SIGN HERE		09/18/2015
	Signature of actuary	Date
TIMOTHY J. MAXSON	Type or print name of actuary	14-06697
		Most recent enrollment number
BUCK CONSULTANTS, LLC	Firm name	260-426-7800
		Telephone number (including area code)
110 W. BERRY ST., SUITE 1300 FORT WAYNE, IN 46802-2317	Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	56883209	9800495
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	1745120	
9 Amount remaining (line 7 minus line 8)	55138089	9800495
10 Interest on line 9 using prior year's actual return of 12.64%	6969454	1238783
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		3861260
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 6.37%		220583
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		134798
c Total available at beginning of current plan year to add to prefunding balance		4216641
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections		0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	62107543	11039278

Part III Funding Percentages		
14 Funding target attainment percentage	14	106.42 %
15 Adjusted funding target attainment percentage	15	132.05 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	117.77 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
03/21/2014	8500000				
Totals ►			18(b)	8500000	18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	8384248
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	7111454	
b Excess assets, if applicable, but not greater than line 31a	31b	7111454	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....			
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34		
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			
36 Additional cash requirement (line 34 minus line 35).....	36		
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	8384248	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	8384248	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

<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. EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶	001
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
--

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

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

LINCOLN NATIONAL LIFE INSURANCE CO

35-0472300

(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?
20	NONE	219162	Yes ☐ No ☒	Yes ☐ No ☐	0	Yes ☐ No ☒

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

WELLS FARGO BANK, N.A.

41-0449260

(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?
26	NONE	1277473	Yes ☐ No ☒	Yes ☐ No ☐	0	Yes ☐ No ☒

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

BUCK CONSULTANTS

13-3954297

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	284837	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. EMPLOYEES PENSION PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>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)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common.....	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)		
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities.....	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	371027693	384456719
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	5857707	5252991
	(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	376885400	389709710

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	376885400	389709710
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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)	8500000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		8500000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	6943444	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		6943444
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(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)		

		(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)		10713167
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		26156611

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	11550830	
(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)		11550830
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	1781471	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1781471
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		13332301

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		12824310
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.)			
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.			
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. EMPLOYEES PENSION PLAN				B Three-digit plan number (PN) ▶	001
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	
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): 35-0472300					
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	3
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	0
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	0
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	0

- 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: 96.0% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: 4.0%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Independent Auditor's Report

Plan Administrator and Finance Committee
Parkview Health System, Inc. Employees Pension Plan
Fort Wayne, Indiana

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Parkview Health System, Inc. Employees' Pension Plan (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 Lincoln National Life Insurance Company and Wells Fargo Bank, N.A., 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 execute 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 custodians is complete and accurate.

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 schedules listed in the table of contents are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974* and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

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 schedules, 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
October 1, 2015

Federal Employer Identification Number: 44-0160260



Parkview Health System, Inc. Employees Pension Plan

EIN / PN: 35-1972384 / 001

Schedule SB, Line 26 - Schedule of Active Participant Data

Attained Age	YEARS OF CREDITED SERVICE*																			
	Under 1		0 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up	
	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 to 29	0		0		19		0		0		0		0		0		0		0	
30 to 34	0		2		51	40,619	34	40,105	0		0		0		0		0		0	
35 to 39	1		13		30	39,052	62	47,855	11		0		0		0		0		0	
40 to 44	1		11		27	43,464	39	46,638	33	56,820	7		0		0		0		0	
45 to 49	1		5		25	43,890	47	48,587	48	50,789	39	61,941	15		0		0		0	
50 to 54	1		4		19		46	50,097	57	54,424	43	58,614	101	65,433	15		0		0	
55 to 59	0		3		19		60	59,375	75	70,087	53	62,959	54	60,868	75	64,169	8		0	
60 to 64	0		2		11		54	63,048	47	61,688	33	73,581	21	67,906	22	57,159	31	65,853	0	
65 to 69	1		0		5		8		4		3		0		5		0		0	
70 & up	0		2		2		7		1		0		1		0		0		0	

Attained Age	YEARS OF CREDITED SERVICE**																			
	Under 1		0 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up	
	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 to 29	0		1		0		0		0		0		0		0		0		0	
30 to 34	5		75	768	6		0		0		0		0		0		0		0	
35 to 39	7		123	1,104	82	2,364	0		0		0		0		0		0		0	
40 to 44	7		93	1,272	128	2,784	46	5,148	2		0		0		0		0		0	
45 to 49	4		70	1,092	97	3,036	48	5,844	23	9,360	2		0		0		0		0	
50 to 54	3		68	1,344	68	3,036	46	6,276	32	8,376	16		1		0		0		0	
55 to 59	2		57	1,476	54	3,132	25	6,768	14		16		4		0		0		0	
60 to 64	0		22	1,152	24	3,444	12		9		5		6		0		0		0	
65 to 69	1		5		4		2		0		0		0		0		0		0	
70 & up	0		0		1		0		0		0		0		0		0		0	

*1,414 employees who are currently accruing benefits.

**1,316 employees who are not currently accruing benefits.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 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

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

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

A Name of plan PARKVIEW HEALTH SYSTEM, INC. EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF PARKVIEW HEALTH SYSTEM, INC.	D Employer Identification Number (EIN) 35-1972384
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month 01 Day 01 Year 2014	
2 Assets:	
a Market value	2a 376885211
b Actuarial value	2b 376885211
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants 1432 (2) Vested Funding Target 108865523 (3) Total Funding Target 108865523
b For terminated vested participants	1651 43415606 43415606
c For active participants	2730 131459943 133112954
d Total	5813 283741072 285394083
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 6.54%
6 Target normal cost	6 7111454

Statement by Enrolled Actuary

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

SIGN HERE		09/18/2015
Signature of actuary		Date
TIMOTHY J. MAXSON		1406697
Type or print name of actuary		Most recent enrollment number
BUCK CONSULTANTS, LLC		260-426-7800
Firm name		Telephone number (including area code)
110 W. BERRY ST., SUITE 1300		
FORT WAYNE IN 46802-2317		
Address of the firm		

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

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	56883209	9800495
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	1745120	0
9	Amount remaining (line 7 minus line 8)	55138089	9800495
10	Interest on line 9 using prior year's actual return of <u>12.64</u> %	6969454	1238783
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year).....		3861260
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.37</u> %		134798
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		220583
c	Total available at beginning of current plan year to add to prefunding balance.....		4216641
d	Portion of (c) to be added to prefunding balance.....		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	62107543	11039278

Part III		Funding Percentages	
14	Funding target attainment percentage	14	106.42 %
15	Adjusted funding target attainment percentage	15	132.05 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	117.77 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV		Contributions and Liquidity Shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
03/21/2014	8500000	0			
Totals ▶			18(b)	8500000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 8384248
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:			
a Segment rates:	1st segment: 4.99%	2nd segment: 6.32%	3rd segment: 6.99%
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 0
22 Weighted average retirement age			22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	7111454
b Excess assets, if applicable, but not greater than line 31a		31b	7111454
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	0		0
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	8384248
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	8384248
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....		39	0
40 Unpaid minimum required contributions for all years		40	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected		☐ 2 plus 7 years ☐ 15 years	
b Eligible plan year(s) for which the election in line 41a was made		☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011	
42 Amount of acceleration adjustment		42 0	
43 Excess installment acceleration amount to be carried over to future plan years		43 0	



Parkview Health System, Inc. Employees Pension Plan

EIN / PN: 35-1972384 / 001

Schedule SB, Line 26 - Schedule of Active Participant Data

Attained Age	YEARS OF CREDITED SERVICE*																			
	Under 1		0 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up	
	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.	No.	Average Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 to 29	0		0		19		0		0		0		0		0		0		0	
30 to 34	0		2		51	40,619	34	40,105	0		0		0		0		0		0	
35 to 39	1		13		30	39,052	62	47,855	11		0		0		0		0		0	
40 to 44	1		11		27	43,464	39	46,638	33	56,820	7		0		0		0		0	
45 to 49	1		5		25	43,890	47	48,587	48	50,789	39	61,941	15		0		0		0	
50 to 54	1		4		19		46	50,097	57	54,424	43	58,614	101	65,433	15		0		0	
55 to 59	0		3		19		60	59,375	75	70,087	53	62,959	54	60,868	75	64,169	8		0	
60 to 64	0		2		11		54	63,048	47	61,688	33	73,581	21	67,906	22	57,159	31	65,853	0	
65 to 69	1		0		5		8		4		3		0		5		0		0	
70 & up	0		2		2		7		1		0		1		0		0		0	

Attained Age	YEARS OF CREDITED SERVICE**																			
	Under 1		0 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up	
	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.	No.	An. Acc.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 to 29	0		1		0		0		0		0		0		0		0		0	
30 to 34	5		75	768	6		0		0		0		0		0		0		0	
35 to 39	7		123	1,104	82	2,364	0		0		0		0		0		0		0	
40 to 44	7		93	1,272	128	2,784	46	5,148	2		0		0		0		0		0	
45 to 49	4		70	1,092	97	3,036	48	5,844	23	9,360	2		0		0		0		0	
50 to 54	3		68	1,344	68	3,036	46	6,276	32	8,376	16		1		0		0		0	
55 to 59	2		57	1,476	54	3,132	25	6,768	14		16		4		0		0		0	
60 to 64	0		22	1,152	24	3,444	12		9		5		6		0		0		0	
65 to 69	1		5		4		2		0		0		0		0		0		0	
70 & up	0		0		1		0		0		0		0		0		0		0	

*1,414 employees who are currently accruing benefits.

**1,316 employees who are not currently accruing benefits.

Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, line 22 – Description of Weighted Average Retirement Age

This table calculates the weighted average retirement age for all active persons in the plan

(1) Age	(2) Expected Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2)*(3)	(5) Weighted Age (1)*(4)
55	1,144.4711	0.0103	11.7588	646.7342
56	1,218.8634	0.0198	24.1714	1,353.5959
57	1,302.8141	0.0198	25.7485	1,467.6670
58	1,387.6274	0.0197	27.3988	1,589.1276
59	1,457.2629	0.0198	28.8124	1,699.9333
60	1,524.9486	0.0495	75.4681	4,528.0887
61	1,524.3616	0.0497	75.8283	4,625.5279
62	1,518.9421	0.4589	697.0124	43,214.7707
63	858.8686	0.1355	116.3967	7,332.9911
64	778.7385	0.1346	104.8345	6,709.4066
65	692.2523	0.9971	690.2570	44,866.7030
66	15.9853	1.0000	15.9853	1,055.0274
67	4.0000	1.0000	4.0000	268.0000
68	7.0000	1.0000	7.0000	476.0000
69	2.0000	0.5000	1.0000	69.0000
70	3.9937	0.7512	3.0000	210.0000
71	3.9873	0.5016	2.0000	142.0000
72	4.9730	0.8029	3.9928	287.4828
73	2.9715	0.6731	2.0000	146.0000
74	1.9604	1.0000	1.9604	145.0695
75	3.0000	1.0000	3.0000	225.0000
76	1.0000	1.0000	<u>1.0000</u>	<u>76.0000</u>
Total			1,922.6254	121,134.1257
Weighted Average Retirement Age = 121,134.1257 / 1,922.6254				63.00
Rounded Weighted Average Retirement Age				63

Note to Column 2: The Expected Active Headcount for each age includes persons who are eligible to retire and persons who are not eligible to retire at each age.

Note to Column 3: At each age, these retirement rates are a weighted average of the rates shown in Attachment to Part V for active participants eligible to retire at the age and zero for all other active participants.

General note: The table presents values rounded to fewer significant digits than used in the calculation.



Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, Part V – Summary of Plan Provisions

Eligible Employees

All employees hired prior to January 1, 2005 are eligible to participate in the Pension Plan upon meeting Eligibility Requirements. No employees hired subsequent to January 1, 2005 will be eligible for the Plan.

Eligibility Requirements

Attainment of age 21 and one year of service following date of hire are required. A year of service for eligibility is based upon the completion of 1,000 hours.

Compensation

Regular wages or salary, as reported on Form W-2, including bonuses, commissions, overtime and all other forms of special pay, as well as before-tax contributions to any plans referenced by IRC Section 125, 403(b), 401(k) and 457(b). Before-tax contributions to an IRC Section 457(f) plan and payments made to Highly Compensated Employees for various fringe benefit plans are excluded from compensation.

Average Final Compensation

Based upon Compensation of the 60 consecutive months within the 120 months preceding Normal Retirement which produces the highest average.

Vesting Service

An employee is credited with one year of Vesting Service for each plan year in which he works at least 1,000 hours. All years of service while an employee of Parkview, or an entity acquired by Parkview, are included in the calculation of Vesting Service.

Any former employee rehired by Parkview who has accrued a benefit under the plan prior to termination is eligible to earn a year of Vesting Service toward eligibility requirements for vested and early retirement pensions.

Vesting Service is used in the determination for eligibility for vested and early retirement pensions.

Benefit Service

A participant is credited with one year of Benefit Service for each plan year in which he works at least 1,000 hours as a participant in the plan. Only years of service while an employee of Parkview are included in the calculation of Benefit Service, except where noted for former employees of Huntington Memorial Hospital.

Participants, who made an irrevocable waiver to no longer participate in the plan, will not accrue Benefit Service subsequent to January 1, 2005. In addition, any participant who is rehired subsequent to January 1, 2005, will not accrue Benefit Service under the plan.

Benefit Service is used in the calculation of all pension benefits under the plan.

Normal Retirement Date

First day of the month coincident with or next following the later the attainment of age 65 or the fifth anniversary of the date of participation. Former employees of Huntington Memorial Hospital are eligible for Normal Retirement upon attainment of age 65.

Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, Part V – Summary of Plan Provisions (continued)

Early Retirement Date

Age 55 and 10 years of Vesting Service. Former employees of Huntington Memorial Hospital are eligible for Early Retirement at age 55 and 5 years of Vesting Service.

Eligibility for Vested Pension

100% vesting after five years of Vesting Service.

Eligibility for Surviving Spouse Pension

Death occurring while:

1. Actively employed, with at least 5 years of Vesting Service, or
2. Terminated with a vested deferred pension but before benefit commencement, and
3. Married at time of death.

Eligibility for Disability Pension

Former employees of Huntington Memorial Hospital who retire due to disability after attainment of age 45 and completion of 10 years of Vesting Service.

Accrued Benefit

For those employees who did not irrevocably waive participation in the plan:

Using Average Final Compensation and Social Security covered Compensation as of date of termination:

42.5% of Average Final Compensation reduced by 12.5% of Final Average Compensation not in excess of the Social Security Covered Compensation, reduced for Benefit Service less than 25 at Normal Retirement. The Accrued Benefit is no less than 1.1% of Average Final Compensation multiplied by Benefit Service not to exceed 40 years.

Former employees of Huntington Memorial Hospital will receive the greater of:

1. The Accrued Benefit under the Huntington plan as of December 31, 1997, plus a benefit accrued (as noted above) for Benefit Service earned as a Parkview employee after that date, or
2. A benefit accrued (as noted above) for all years of Benefit Service as a Huntington and Parkview employee.

For those employees who irrevocably waived participation in the Plan:

An Accrued Benefit as calculated above using only Benefit Service and compensation earned through December 31, 2004.

Normal Monthly Retirement Pension

Monthly Accrued Benefit as of Normal Retirement Date. The normal form of payment is the 5 year certain and life annuity. 100% of active participants are assumed to elect the normal form of payment. The other possible form of payment for single participants is a Life only annuity. Other possible forms of payment married participants are: Life only and 100%, 75%, and 50% Joint and Survivor Annuities.

Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, Part V – Summary of Plan Provisions (continued)

Early Monthly Retirement Pension

Monthly Accrued Benefit as of Early Retirement Date, reduced by 1/180 for each month of the first 60 months plus 1/360 for each of the next 60 months by which the Early Retirement Date precedes the Normal Retirement Date.

For a participant who has attained age 62 and has been employed for 20 years, his Accrued Benefit will not be reduced for early retirement.

Postponed Monthly Retirement Pension

The greater of:

1. Monthly Accrued Benefit as of actual retirement date, crediting service and earnings through postponed retirement date, or
2. The actuarial equivalent of the Normal Monthly Retirement Pension.

Deferred Monthly Retirement Benefit for Termination Prior to Retirement

Monthly Accrued Benefit as of date of termination. Pensions that commence prior to age 65 are payable as an Early Monthly Retirement Pension.

Surviving Spouse Monthly Pension

For all married vested participants not yet receiving a pension: 50% of the monthly Accrued Benefit, actuarially adjusted for the joint and 50% survivor payment form and early commencement, if applicable, payable commencing on the earliest date the participant could have retired, to the surviving spouse and continuing for the remaining lifetime of the surviving spouse.

Postretirement Death Benefit

Based upon the form of annuity chosen by the retiree at date of retirement.

Retirement Pension Disability

For former employees of Huntington Memorial Hospital eligible for disability: Accrued Benefit as calculated above payable immediately.

Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Prescribed Funding Assumptions and Methods

Funding interest rates

For 2014 Plan Year: Segment Rates with no lookback, constrained in accordance with MAP-21 and HATFA as follows:

	Unconstrained Rates*	Rates Reflecting MAP-21 Corridor	Rates Reflecting HATFA Corridor**
First Segment Rate	1.25%	4.43%	4.99%
Second Segment Rate	4.06%	5.62%	6.32%
Third Segment Rate	5.08%	6.22%	6.99%

Effective Interest Rate
Based on HATFA rates 6.54%

For 2013 Plan Year: Segment Rates with no lookback, constrained in accordance with MAP-21 as follows:

	Unconstrained Rates*	Rates Reflecting MAP-21 Corridor**
First Segment Rate	1.62%	4.94%
Second Segment Rate	4.40%	6.15%
Third Segment Rate	5.45%	6.76%

Effective Interest Rate
Based on MAP-21 rates 6.37%

* Used for maximum allowable purposes

** Used for minimum funding and benefit restriction purposes

Mortality

Mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, projected 7 years from the valuation date for annuitants and 15 years for non-annuitants.

Actuarial cost method

The Funding Target is the present value of accrued benefits and based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, reflecting the effect of expected compensation increases during the year and including expected plan administrative expenses to be paid from plan assets during the year.

Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-Prescribed Funding Assumptions and Methods

Salary increase assumption

Current Year:	3.00%
Prior Year:	3.50%

Social Security

Current Year:	2.50%
Prior Year:	2.50%

Expenses

Expected plan administrative expenses of \$651,837 were added to the Target Normal Cost.

Frequency of optional payment forms

Optional Forms	Assumption
Single Life Annuity	35.00%
5 year Certain and Life Annuity	10.00%
10 year Certain and Life Annuity	15.00%
50% Joint and Survivor Annuity	10.00%
66.7% Joint and Survivor Annuity	5.00%
100% Joint and Survivor Annuity	25.00%

Marital percentage

75% of participants are assumed to be married at death. Husbands are assumed to be 3 years older than their wives.

Mortality table

The mortality table is applied on a static basis. Separate annuitant and non-annuitant tables were used.

Withdrawal rates

Table T-8 of the Actuary's Pension Handbook. Sample rates as follows:

Age	Rate of Withdrawal
20	11.9%
30	11.2%
40	9.4%
50	4.8%
60	0.2%

Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-Prescribed Funding Assumptions and Methods (continued)

Retirement rates

Current Rates are based on age and service as follows:

Rates of Retirement		
Age	Less than 20 years of Service	20 or More Years of Service
55	2.0%	2.0%
56	2.0%	2.0%
57	2.0%	2.0%
58	2.0%	2.0%
59	5.0%	5.0%
60	5.0%	5.0%
61	5.0%	5.0%
62	10.0%	50.0%
63	5.0%	15.0%
64	5.0%	15.0%
65	100.0%	100.0%

Vested terminated participants are assumed to commence benefits at age 65 if employed less than 20 years at termination, or age 62, if employed 20 years or more at termination.

Disability rates

Included in withdrawal rates.

Asset valuation method

Market Value, including the discounted value of accrued contributions.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. Because of limited scope, Buck performed no analysis of the potential range of such future differences.

Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, line 24 – Change in Actuarial Assumptions

- The salary increase assumption was changed from 3.50% to 3.00% to reflect sponsor's expectations of lower salary increases for 2014 due to lower inflation levels.
- The expected amount of plan administrative expenses changed from \$641,134 to \$651,837 to reflect recent trends in the level of these expenses such as increases in PBGC premiums.

SCHEDULE SB (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>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 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

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

A Name of plan PARKVIEW HEALTH SYSTEM, INC. EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF PARKVIEW HEALTH SYSTEM, INC.	D Employer Identification Number (EIN) 35-1972384	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other		
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2014</u>			
2 Assets:			
a Market value	2a	376885211	
b Actuarial value	2b	376885211	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	1432	108865523	108865523
b For terminated vested participants.....	1651	43415606	43415606
c For active participants.....	2730	131459943	133112954
d Total.....	5813	283741072	285394083
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate.....	5	6.54%	
6 Target normal cost.....	6	7111454	

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

SIGN HERE	 Signature of actuary	<u>9/18/2015</u> Date 1406697 Most recent enrollment number 260-426-7800 Telephone number (including area code)
TIMOTHY J. MAXSON Type or print name of actuary		
BUCK CONSULTANTS, LLC Firm name		
110 W. BERRY ST., SUITE 1300 FORT WAYNE IN 46802-2317 Address of the firm		

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

Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, line 24 – Change in Actuarial Assumptions

- The salary increase assumption was changed from 3.50% to 3.00% to reflect sponsor's expectations of lower salary increases for 2014 due to lower inflation levels.
- The expected amount of plan administrative expenses changed from \$641,134 to \$651,837 to reflect recent trends in the level of these expenses such as increases in PBGC premiums.

**Parkview Health System, Inc.
Employees Pension Plan**

EIN 35-1972384 PN 001

Auditor's Report and Financial Statements

December 31, 2014 and 2013



Parkview Health System, Inc. Employees Pension Plan

December 31, 2014 and 2013

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Independent Auditor's Report

Plan Administrator and Finance Committee
Parkview Health System, Inc. Employees Pension Plan
Fort Wayne, Indiana

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Parkview Health System, Inc. Employees' Pension Plan (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 Lincoln National Life Insurance Company and Wells Fargo Bank, N.A., 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 execute 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 custodians is complete and accurate.

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 schedules listed in the table of contents are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974* and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

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 schedules, 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
October 1, 2015

Federal Employer Identification Number: 44-0160260

Parkview Health System, Inc. Employees Pension Plan

Statements of Net Assets Available for Benefits

December 31, 2014 and 2013

Assets

Investments, At Fair Value

\$ 389,709,710

\$ 376,885,400

Net Assets Available for Benefits

\$ 389,709,710

\$ 376,885,400

Parkview Health System, Inc. Employees Pension Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2014 and 2013

Investment Income		
Net appreciation in fair value of investments	\$ 10,713,167	\$ 37,524,723
Interest and dividend income	6,943,444	6,098,625
Net investment income	<u>17,656,611</u>	<u>43,623,348</u>
Contributions		
Employer	8,500,000	9,700,000
Total additions	<u>26,156,611</u>	<u>53,323,348</u>
Deductions		
Benefits paid to participants	11,550,830	10,262,828
Administrative expenses	1,781,471	1,728,880
Total deductions	<u>13,332,301</u>	<u>11,991,708</u>
Net Increase	12,824,310	41,331,640
Net Assets Available for Benefits, Beginning of Year	<u>376,885,400</u>	<u>335,553,760</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 389,709,710</u></u>	<u><u>\$ 376,885,400</u></u>

Parkview Health System, Inc. Employees Pension Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 1: Description of the Plan

The following description of Parkview Health System, Inc. Employees Pension Plan (Plan) provides only general information. Participants should refer to the Plan Document and *Summary Plan Description* for more complete information.

General

The Plan is a noncontributory defined benefit plan that covers substantially all employees of Parkview Health System, Inc. and subsidiaries (Corporation) and provides for retirement, death, disability and termination benefits. Participants' benefits vest after five years of credited service. The Plan is subject to provisions of the *Employee Retirement Income Security Act of 1974* (ERISA). Wells Fargo Bank, N.A. is the trustee of the Plan.

Effective January 1, 2005, the Plan was frozen to new participants. The Plan continues to accrue and pay benefits to existing participants.

Contributions

The Corporation has agreed to voluntarily contribute such additional amounts that are necessary to provide assets sufficient to meet the benefits to be paid to Plan participants. The Corporation's present intention is to make contributions in amounts sufficient to annually fund the Plan's current service cost and the initial past-service costs plus interest on them over a period of 30 years. The Plan has met the minimum funding requirements established by the federal government.

Pension Benefits

Pension benefits are paid to participants in either monthly installments or in a lump sum based on defined thresholds upon normal retirement which is defined as 65 years of age. The amounts paid are dependent upon the participant's years of vesting service and salary. The Plan also provides for early retirement (starting at age 55), late retirement, death and disability benefits and joint and survivor benefits and payment options, all of which may affect the amount of participants' benefits.

Vesting

Upon completion of five years of vesting service but prior to becoming eligible for a normal retirement benefit, a participant is entitled to a deferred vested termination benefit equal to a percentage of their accrued retirement benefit. Eligible employees are fully vested upon completion of five years of vesting service.

Plan Termination

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a. Benefits attributable to employee contributions, taking into account those paid out before termination.

Parkview Health System, Inc. Employees Pension Plan

Notes to Financial Statements December 31, 2014 and 2013

- b. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan.
- c. Other vested benefits insured by the Pension Benefit Guarantee Corporation (PBGC) up to the applicable limitations discussed below.
- d. Vested benefits not insured by the PBGC.
- e. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Corporation and the level of benefits guaranteed by the PBGC.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

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

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, disclosure of contingent assets and liabilities and the actuarial present value of accumulated plan benefits 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. Common stocks and U.S. government securities are valued at the closing price reported on the active market on which the individual securities are traded. Corporate bonds are valued on the basis of yields currently available on comparable securities of issuers with similar credit ratings. Mutual funds and commingled funds are valued at the net asset value (NAV) of shares held by the Plan at year-end.

Parkview Health System, Inc. Employees Pension Plan

Notes to Financial Statements December 31, 2014 and 2013

The Plan's Finance Committee determines the Plan's valuation policies utilizing information provided by its investment advisers, custodians and insurance companies. See Note 7 for a discussion of fair value measurements.

The guaranteed interest contract is valued at fair value, which approximates contract value, as estimated by Lincoln National Life Insurance Company (Lincoln). Contract value represents contributions made under the contract, plus interest at contract rate, less funds used to pay retirement benefits.

Real estate investment fund and real estate investment trust fund are valued using the NAV provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by each investee fund rather than actual market transactions and other observable market data.

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

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

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

Accumulated Plan Benefits

Accumulated plan benefits (see Note 6) are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to:

- a. Retired or terminated employees or their beneficiaries
- b. Present employees or their beneficiaries

Benefits under the Plan are based on employees' five highest consecutive years of compensation in the last ten years of vested service. Benefits payable under all circumstances — retirement, death, disability and termination of employment — are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from plan assets are excluded from accumulated plan benefits.

Parkview Health System, Inc. Employees Pension Plan

Notes to Financial Statements December 31, 2014 and 2013

Plan Tax Status

The Plan obtained its latest determination letter on April 4, 2011, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code and, therefore, not subject to tax. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. 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.

Note 3: Certification by Plan Trustee

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 trustee has certified the following information included in the accompanying financial statements and supplemental schedules is complete and accurate.

- Investments as shown in the statements of net assets available for benefits and related disclosures as of December 31, 2014 and 2013
- Investment income 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) and schedule of reportable transactions as of and for the year ended 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 schedules.

Parkview Health System, Inc. Employees Pension Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 4: Investments

The Plan's investments are held by a bank-administered trust fund and an insurance company. The fair value of the Plan's investments at the end of the year is as follows:

Mutual funds		
Foreign large blend fund	\$ 33,474,025	\$ 31,298,751
Intermediate-term bond fund	154,123,997	137,733,454
Large value fund	18,169,526	18,677,718
Balanced fund	13,104,599	13,000,329
Money market funds	1,633,362	17,684,011
Common stocks		
Consumer discretionary	10,411,325	9,945,087
Consumer staples	2,375,564	2,484,393
Energy	1,885,738	1,995,464
Financials	5,253,945	3,497,894
Health care	6,384,538	5,401,907
Industrials	4,962,692	4,044,198
Information technology	17,406,450	14,068,542
International	24,220,383	24,548,271
Materials	1,931,154	2,349,526
Telecommunication service	529,524	606,245
Utilities	576,484	403,906
Fixed income		
U.S. Government and agency obligations	8,309,850	-
Corporate bonds	3,918,717	-
Mortgage and asset backed securities	2,778,088	-
Commingled funds	42,948,091	69,281,481
Insurance company contract	5,252,991	5,857,707
Real estate investment fund	14,378,552	-
Real estate investment trust fund	15,680,115	14,006,516
	<u>\$ 389,709,710</u>	<u>\$ 376,885,400</u>

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

Common stocks	\$ 6,061,205	\$ 17,663,772
Mutual funds	4,020,713	18,823,248
Commingled funds	(1,436,892)	354,924
Real estate investment trust fund	1,077,266	682,779
Real estate investment fund	1,044,110	-
Fixed income	(53,235)	-
	<u>\$ 10,713,167</u>	<u>\$ 37,524,723</u>

Parkview Health System, Inc. Employees Pension Plan

Notes to Financial Statements December 31, 2014 and 2013

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

PIMCO Total Return Fund	\$ -	\$ 137,733,454
Vanguard Total Bond Market Index	154,123,997	-
Aberdeen Global Equity Fund, LLC	31,679,575	56,358,604
Dodge & Cox International Stock Fund	33,474,025	31,298,751

Interest and dividends realized on the Plan's investments for the years ended 2014 and 2013, were \$6,943,444 and \$6,098,625, respectively.

Alternative Investments

Except as described below, the fair value of alternative investments has been estimated using the net asset value per share of the investments. Alternative investments held at December 31 consist of the following:

December 31, 2014					
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period	
Real Estate Investment Trust (A)	\$ 15,680,115	\$ -	None	N/A	
Real Estate Investment Fund (B)	14,378,552	-	None	N/A	
Commingled Funds (C)	42,948,091	-	None	N/A	
December 31, 2013					
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period	
Real Estate Investment Trust (A)	\$ 14,006,516	\$ -	None	N/A	
Commingled Funds (C)	69,281,481	-	None	N/A	

- (A) This real estate investment trust fund invests in land and buildings and seeks to improve property level operation by increasing lease rates, recapitalizing properties, rehabilitating aged/distressed properties and repositioning properties to attract higher-quality tenants.
- (B) This real estate investment fund is a limited partnership which invests in real estate in the United States by offering primary and secondary mortgages for apartments, hotels, industrial sites, office buildings and retail locations.
- (C) These funds are valued at the NAV provided by the administrator of the fund. These funds invest in equity related securities, commodity derivatives, debt obligations, and derivatives related to equity, fixed income and commodities.

Parkview Health System, Inc. Employees Pension Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 5: Insurance Company Contract

In 1958, the Corporation entered into an unallocated deposit administration insurance contract GA147 with Lincoln National Life Insurance Company (Insurer). The Insurer credits the Plan's deposits, as directed by the Plan's trustee, that are intended to provide future benefits to present employees, to an account that is commingled with other pension plan assets for other clients. The account is credited with interest at a rate declared by the Insurer on a calendar year basis. The rate was 3.00% for 2014 and 2013. These rates are credited on the average assets of all Plan funds held in this guaranteed investment account, within GA147. Contract value, which approximates fair value, was \$5,252,991 and \$5,857,707 at December 31, 2014 and 2013, respectively.

Note 6: Accumulated Plan Benefits

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

The accumulated plan benefit information as of January 1, 2014 and 2013, was as follows:

	January 1, 2014	January 1, 2013
Actuarial present value of accumulated plan benefits		
Vested benefits		
Participants currently receiving payments	\$ 99,570,105	\$ 87,165,035
Other participants	154,236,105	139,708,420
	<u>253,806,210</u>	<u>226,873,455</u>
Nonvested benefits	1,521,096	1,246,865
	<u>1,521,096</u>	<u>1,246,865</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 255,327,306</u>	<u>\$ 228,120,320</u>

Changes in the actuarial present value of accumulated plan benefits were as follows:

	January 1, 2014	January 1, 2013
Actuarial present value of accumulated plan benefits, beginning of year	\$ 228,120,320	\$ 213,633,753
Increase during the year attributable to:		
Benefits accumulated	5,642,910	6,520,495
Increase for interest due to the decrease in the discounted period	17,847,821	16,735,912
Assumption changes	13,958,409	276,936
Benefits paid	(10,242,154)	(9,046,776)
Net increase	<u>27,206,986</u>	<u>14,486,567</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 255,327,306</u>	<u>\$ 228,120,320</u>

Parkview Health System, Inc. Employees Pension Plan

Notes to Financial Statements December 31, 2014 and 2013

Significant assumptions underlying the actuarial computations are:

- Assumed rate of return on investments: 8.00% for both 2014 and 2013
- Mortality basis: RP-2014 Mortality Tables with Projections specified by IRS Proposed Reg. Section 1.430(h)(3)-1 with separate annuitant and nonannuitant static mortality tables
- Employee turnover: Sarason T-8 Table
- Retirement: At normal retirement age (65), or attained age if later
- Asset valuation: Market

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

Note 7: Party-in-Interest Transactions

Parties-in-interest are defined under DOL regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer and certain others. Plan investments are held by Lincoln National Life Insurance Company (Lincoln) and Wells Fargo Bank, N.A. (Wells Fargo). Lincoln and Wells Fargo are the custodians of the Plan and, therefore, these transactions qualify as party-in-interest transactions. In addition, the Plan receives management services from an investment advisor. The Plan paid \$1,496,635 and \$1,481,120 of administrative and management fees to the custodians, the investment fund managers and the investment advisor during 2014 and 2013, respectively. The Corporation provides certain administrative services at no cost to the Plan.

Note 8: 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. Employees Pension Plan

Notes to Financial Statements December 31, 2014 and 2013

Recurring Measurements

The following table presents 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 Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
December 31, 2014	Fair Value			
Mutual funds				
Foreign large blend fund	\$ 33,474,025	\$ 33,474,025	\$ -	\$ -
Intermediate-term bond fund	154,123,997	154,123,997	-	-
Large value fund	18,169,526	18,169,526	-	-
Balanced fund	13,104,599	13,104,599	-	-
Money market funds	1,633,362	1,633,362	-	-
Common stocks				
Consumer discretionary	10,411,325	10,411,325	-	-
Consumer staples	2,375,564	2,375,564	-	-
Energy	1,885,738	1,885,738	-	-
Financials	5,253,945	5,253,945	-	-
Health care	6,384,538	6,384,538	-	-
Industrials	4,962,692	4,962,692	-	-
Information technology	17,406,450	17,406,450	-	-
International	24,220,383	17,655,725	6,564,658	-
Materials	1,931,154	1,931,154	-	-
Telecommunication service	529,524	529,524	-	-
Utilities	576,484	576,484	-	-
Fixed income				
U.S. Government and agency obligations	8,309,850	-	8,309,850	-
Corporate bonds	3,918,717	-	3,918,717	-
Mortgage and asset backed securities	2,778,088	-	2,778,088	-
Commingled funds	42,948,091	-	42,948,091	-
Insurance company contract	5,252,991	-	-	5,252,991
Real estate investment trust fund	14,378,552	-	-	14,378,552
Real estate investment fund	15,680,115	-	-	15,680,115
	\$ 389,709,710	\$ 289,878,648	\$ 64,519,404	\$ 35,311,658

Parkview Health System, Inc. Employees Pension Plan

Notes to Financial Statements December 31, 2014 and 2013

		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
December 31, 2013		Fair Value		
Foreign large blend fund	\$ 31,298,751	\$ 31,298,751	\$ -	\$ -
Intermediate-term bond fund	137,733,454	137,733,454	-	-
Large value fund	18,677,718	18,677,718	-	-
Balanced fund	13,000,329	13,000,329	-	-
Money market funds	17,684,011	17,684,011	-	-
Common stocks				
Consumer discretionary	9,945,087	9,945,087	-	-
Consumer staples	2,484,393	2,484,393	-	-
Energy	1,995,464	1,995,464	-	-
Financials	3,497,894	3,497,894	-	-
Health care	5,401,907	5,401,907	-	-
Industrials	4,044,198	4,044,198	-	-
Information technology	14,068,542	14,068,542	-	-
International	24,548,271	17,737,587	6,810,684	-
Materials	2,349,526	2,349,526	-	-
Telecommunication service	606,245	606,245	-	-
Utilities	403,906	403,906	-	-
Commingled funds	69,281,481	-	69,281,481	-
Insurance company contract	5,857,707	-	-	5,857,707
Real estate investment trust fund	14,006,516	-	-	14,006,516
	<u>\$ 376,885,400</u>	<u>\$ 280,929,012</u>	<u>\$ 76,092,165</u>	<u>\$ 19,864,223</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. Additionally, 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. Employees Pension Plan

Notes to Financial Statements December 31, 2014 and 2013

Investments

Where quoted market prices are available in an active market, securities 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 on similar instruments with comparable durations.

Fair value determinations for Level 3 measurements of securities are the responsibility of the Corporate Office. The Corporate Office contracts with a pricing specialist to generate fair value estimates on a monthly or quarterly basis. The Corporate 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:

	Real Estate Investment Fund	Real Estate Investment Trust Fund	Investment Contract with Insurance Company
Balance, January 1, 2013	\$ -	\$ -	\$ 6,624,988
Purchases, issuances and settlements	-	13,323,737	9,700,261
Sales	-	-	(10,673,718)
Investment income	-	-	206,176
Total realized and unrealized gains and losses included in net decrease in net assets available for benefits	-	682,779	-
Balance, December 31, 2013	-	14,006,516	5,857,707
Purchases, issuances and settlements	13,334,442	596,333	11,207,088
Sales	-	-	(12,061,917)
Investment income	-	-	250,113
Total realized and unrealized gains and losses included in net decrease in net assets available for benefits	1,044,110	1,077,266	-
Balance, December 31, 2014	<u>\$ 14,378,552</u>	<u>\$ 15,680,115</u>	<u>\$ 5,252,991</u>

Parkview Health System, Inc. Employees Pension Plan

Notes to Financial Statements December 31, 2014 and 2013

As the insurance company contract is valued at fair value, which approximates contract 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	\$ 5,252,991	Discounted cash flow	Contractual interest rate	3%
Real estate investment trust fund	\$ 15,680,115	Net asset value	Redeemability	0%
Real estate investment fund	\$ 14,378,552	Net asset value	Redeemability	0%
	Fair Value at December 31, 2013	Valuation Technique	Unobservable Inputs	Range (Weighted Average)
Investment contract with insurance company	\$ 5,857,707	Discounted cash flow	Contractual interest rate	3%
Real estate investment trust fund	\$ 14,006,516	Net asset value	Redeemability	0%

Note 9: 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 amounts reported in the statements of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Note 10: Subsequent Events

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

Supplemental Schedules

Parkview Health System, Inc. Employees Pension Plan

EIN 35-1972384 PN 001

Schedule H, Line 4i – Schedule of Net Assets (Held at End of Year)

December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Mutual Funds			
Dodge & Cox International Stock Fund	2,829,588 Shares	\$ 24,892,476	\$ 33,474,025
Vanguard Total Bond Market Index	14,178,841 Shares	154,406,877	154,123,997
Fairholme Fund	517,645 Shares	16,241,821	18,169,526
PIMCO All Asset Fund Institutional	1,129,707 Shares	13,559,659	13,104,599
Money Market Funds			
* Wells Fargo Short-Term Investment Fund	1,633,362 Shares	1,633,362	1,633,362
Common Stocks			
Abbott Labs	8,060 Shares	260,847	362,861
Abbvie Inc	5,975 Shares	203,666	391,004
Adobe Sys Inc	9,000 Shares	294,176	654,300
Agco Corp Com	3,430 Shares	183,175	155,036
Agilent Technologies Inc	7,540 Shares	221,268	308,688
Aia Group Ltd Usd 1.0	125,600 Shares	537,116	698,871
Akamai Technologies	11,100 Shares	410,586	698,856
Align Technology Inc	5,500 Shares	146,840	307,505
American International Group, Inc	7,890 Shares	338,613	441,919
Ameriprise Finl Inc	2,625 Shares	144,356	347,156
Amerisourcebergen Corp	2,445 Shares	166,257	220,441
Amphenol Corp Cl A	6,600 Shares	313,439	355,146
Ansys Inc	2,535 Shares	194,995	207,870
Apple Inc	8,529 Shares	762,366	941,431
Applied Materials Inc	15,100 Shares	299,117	376,292
Arm Holdings Plc - Adr	6,500 Shares	197,467	300,950
Aruba Networks Inc	9,500 Shares	200,104	172,710
Autodesk Inc	12,100 Shares	388,106	726,726
Automatic Data Processing Inc	8,800 Shares	455,877	733,656
Bankunited Inc	9,150 Shares	272,777	265,076
Bg Group Ord Gbp 0.10	30,600 Shares	602,557	412,720
Blackrock Inc	1,075 Shares	191,050	384,377
Boeing Co	4,390 Shares	311,033	570,612
Brady Corporation	4,300 Shares	127,737	117,562
Cabelas Inc	12,800 Shares	626,429	674,688
California Resources Corp	1,712 Shares	13,025	9,433
Centurylink, Inc	9,015 Shares	362,931	356,814
Check Point Software Tech Com	4,565 Shares	278,093	358,672
Cheesecake Factory Inc Com	3,800 Shares	129,133	191,178
China Mobile Ltd Hkd 0.1	59,500 Shares	626,922	694,372
China Shenhua Energy Co Ltd Cny 1.0	106,500 Shares	381,481	315,180

Parkview Health System, Inc. Employees Pension Plan

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Schedule H, Line 4i – Schedule of Net Assets (Held at End of Year)

December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Cisco Systems Inc	25,100 Shares	\$ 480,293	\$ 698,157
Cit Group Inc.	8,695 Shares	358,496	415,882
Citigroup Inc.	7,780 Shares	380,018	420,976
Citrix Sys Inc Com	4,930 Shares	282,846	314,534
Cme Group Ince	5,680 Shares	331,320	503,532
Cnooc Ltd Hkd 0.02	396,000 Shares	711,475	533,117
Colgate Palmolive Co	9,500 Shares	506,430	657,305
Corporate Executive Board Co	5,400 Shares	252,142	391,662
Csl Ltd Npv	10,600 Shares	481,274	751,907
Cvs Health Corporation	4,840 Shares	250,567	466,140
Dana Holding Corp	9,110 Shares	124,479	198,051
Dbs Group Hldgs	48,283 Shares	570,180	750,607
Denso Corpnvp Ord	9,700 Shares	328,541	457,270
Devon Energy Corporation	3,855 Shares	221,967	235,965
Dolby Laboratories Inc	4,900 Shares	158,459	211,288
Dreamworks Animation Inc	8,300 Shares	155,841	185,339
Du Pont E I De Nemours & Co	4,660 Shares	224,354	344,560
E*trade Group	9,800 Shares	86,000	237,699
Eaton Corp Plc	7,200 Shares	288,157	489,312
Ecolab Inc	2,485 Shares	158,799	259,732
Edwards Lifesciences Corp	9,100 Shares	849,034	1,159,158
Eog Resources, Inc	7,600 Shares	427,635	699,732
Essilor Intl Eur .35 Rfd	4,500 Shares	421,348	504,665
Ethan Allen Interiors Inc Com	14,000 Shares	343,200	433,580
Exxon Mobil Corporation	2,955 Shares	257,886	273,190
Factset Resh Sys Inc Com	4,600 Shares	426,666	647,450
Fanuc Co Jpy Ords	3,700 Shares	615,285	615,509
Fidelity Natl Information Svcs Inc	4,160 Shares	131,770	258,752
Garmin Ltd	7,900 Shares	317,394	417,357
Gentex Corp	13,800 Shares	245,067	498,594
Genuine Parts Co	2,990 Shares	185,624	318,644
Gilead Sciences Inc	2,000 Shares	223,370	188,520
Google Inc	560 Shares	198,531	297,170
Google Inc Class C	560 Shares	197,897	294,784
Graco Inc	3,400 Shares	166,211	272,612
Grainger W W Inc	1,300 Shares	316,310	331,357
Hennes + Mauritz Sek 0.25	14,500 Shares	520,658	603,098
Hermes International Npv	82 Shares	29,291	29,251
Hexcel Corp New Com	5,350 Shares	210,535	221,972
Home Depot Inc	3,795 Shares	303,628	398,361
Honda Motor Co Jpy Ords	16,400 Shares	540,665	482,309
Hong Kg & China Gas Co Ltd Hkd.25 Ord	278,630 Shares	548,373	638,113
Hsbc Holdings Plc 50p	57,785 Shares	523,170	548,360
Huntington Bancshares Inc	20,400 Shares	182,533	214,608

Parkview Health System, Inc. Employees Pension Plan

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Schedule H, Line 4i – Schedule of Net Assets (Held at End of Year)

December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Ihs Inc	1,500 Shares	\$ 153,874	\$ 170,820
Indivor PLC Ord Npv	8,000 Shares	11,623	18,636
Industria De Diseno Textil Eur	20,000 Shares	461,710	573,686
Ingersoll-rand Plc	4,550 Shares	162,134	288,425
Intuit Com	10,375 Shares	610,793	956,471
Intuitive Surgical Inc	2,000 Shares	834,080	1,057,880
Investors Bancorp Inc New	18,605 Shares	199,914	208,841
Jacobs Engr Group Inc	4,095 Shares	211,546	183,006
Janus Cap Group Inc	13,700 Shares	118,287	220,981
Jetblue Awys Corp	29,500 Shares	158,923	467,870
Jm Smucker Co	1,965 Shares	172,860	198,426
Johnson & Johnson	7,000 Shares	474,362	731,990
Keyence Co Jpy Ords	1,500 Shares	389,607	673,214
Kohls Corp	5,495 Shares	286,790	335,415
Komatsu Jpy 50.0	26,800 Shares	559,991	599,952
L Brands Inc	3,900 Shares	607,942	1,081,875
L'oreal Sa Eur 0.2	12,500 Shares	492,610	657,386
Landstar Sys Inc Com	6,900 Shares	331,499	500,457
Lvmh Moet Hennessy Loui Eur 0.3 Rfd	1,700 Shares	334,095	272,050
Marsh & McLennan Cos Inc	6,000 Shares	204,775	343,440
Masco Corp	13,870 Shares	196,552	349,524
Mastercard Inc	8,000 Shares	348,133	689,280
Mcdonalds Corp	3,505 Shares	323,549	328,419
Metlife Inc	5,530 Shares	291,647	299,118
Microchip Technology Inc Com	6,900 Shares	227,806	311,259
Microsoft Corp	33,170 Shares	1,014,332	1,540,747
Middleby Corp	3,300 Shares	131,156	327,030
Morgan Stanley	11,170 Shares	353,248	433,396
Myriad Genetics Inc Com	5,300 Shares	190,655	180,518
National Oilwell Varco Inc Com	4,920 Shares	336,653	322,408
Nestle Sa Chf 0.1	8,400 Shares	525,865	616,696
Nike Inc Cl B	8,000 Shares	397,406	769,200
Noble Corp Plc	12,100 Shares	360,054	200,497
Northern Trust Corp	4,770 Shares	305,461	321,498
Novartis Ag Chf 0.5	7,100 Shares	659,888	659,875
Novo Nordisk A/s Dkk 0.2	17,250 Shares	551,848	729,665
Occidental Pete Corp	4,280 Shares	360,706	345,011
Open Text Corp Com	14,550 Shares	388,858	847,683
Oracle Corporation	32,105 Shares	10,304,851	1,443,762
Paragon Offshore PLC	4,033 Shares	50,564	11,171
Paychex Inc	4,400 Shares	145,875	203,148
Pepsico Inc	3,605 Shares	261,059	340,889
Plantronics Inc Com	9,100 Shares	317,088	482,482
Plexus Corp Com	16,600 Shares	493,444	684,086

Parkview Health System, Inc. Employees Pension Plan

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Schedule H, Line 4i – Schedule of Net Assets (Held at End of Year)

December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Power Intergrations Inc Com	4,100 Shares	\$ 204,904	\$ 212,134
Praxair Inc Com	7,895 Shares	8,371,531	1,022,876
Precision Castparts Corp	2,400 Shares	391,468	578,112
Qlik Technologies Inc	8,800 Shares	197,106	271,832
Qualcomm Inc	8,300 Shares	518,146	616,939
Ralph Lauren Corporation	2,800 Shares	435,058	518,448
Realpage Inc	10,900 Shares	191,724	239,364
Reckitt Benckiser Plc Gbp	8,000 Shares	455,918	649,899
Roche Hldgs Ag Genussscheine	2,300 Shares	431,909	624,737
Rock-tenn Co Cl A	4,895 Shares	165,335	303,985
Rockwell Collins	4,475 Shares	264,548	378,048
Royal Carribean Cruise	8,200 Shares	262,213	675,926
Schlumberger Ltd	7,700 Shares	564,685	657,657
Seagate Technology	20,320 Shares	680,881	1,351,280
Select Comfort Corporation	17,100 Shares	505,298	462,213
Sgs Sa Chf 1.0	220 Shares	461,116	452,775
Shin-etsu Chemical Co Ltd Npv	9,200 Shares	508,842	603,588
Standard Chartered Plc Usd 0.50	32,793 Shares	739,395	492,409
Stryker Corp	9,100 Shares	491,646	858,403
Suncor Energy Inc New NPV	15,100 Shares	499,076	481,062
Swatch Group Chf 2.25	560 Shares	308,245	250,342
Synaptics Inc	3,600 Shares	232,499	247,824
Syngenta Ag	1,850 Shares	652,912	595,783
Taiwan Semiconductor Manufactu - Adr	38,800 Shares	564,114	868,344
Tcf Financial	12,300 Shares	137,633	195,447
Teradata Corp	4,300 Shares	200,478	187,824
Texas Instruments Inc	8,495 Shares	245,281	454,185
Time Warner Inc	5,480 Shares	218,253	468,102
Tjx Cos Inc New	33,930 Shares	1,534,106	2,326,919
Trimble Nav Ltd	18,600 Shares	444,432	493,644
Tumi Holdings Inc	8,900 Shares	190,928	211,197
Ultra Petroleum Corp	7,400 Shares	153,913	97,384
United Technologies Corp	2,945 Shares	270,870	338,675
Unitedhealth Group Inc	5,055 Shares	276,303	511,010
Urban Outfitters Incorporated	5,800 Shares	207,446	203,754
Varian Med Sys Inc	4,800 Shares	285,976	415,248
Vectren Corp	6,030 Shares	186,980	278,767
Viasat Inc	2,000 Shares	75,370	126,060
Visa Inc-class A Shrs	1,780 Shares	229,420	466,716
Visteon Corp/new	3,890 Shares	196,030	415,685
Wal Mart Stores Inc	8,300 Shares	613,973	712,804
Wisconsin Energy Corp Com	5,645 Shares	216,589	297,717
Woodside Petroleum Ltd Aud.50 Ords	13,800 Shares	500,341	429,256
Yahoo Inc Com	5,800 Shares	87,696	292,957

Parkview Health System, Inc. Employees Pension Plan

EIN 35-1972384 PN 001

Schedule H, Line 4i – Schedule of Net Assets (Held at End of Year)

December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
U.S. Government and agency obligations			
Federal Home LN MTG Corp SER 3564	152,802 Shares	\$ 159,153	\$ 158,215
Federal Home LN MTG Corp SER 3826	194,522 Shares	197,166	196,193
Federal Home LN MTG Corp SER 2677	168,719 Shares	178,183	177,259
Federal National MTG Association SER 2011-69	145,126 Shares	146,328	145,761
Federal National MTG Association SER 2011-25	156,089 Shares	160,187	159,442
Government National MTG Association SER 2009-94	56,738 Shares	61,455	61,467
U.S Treasury Note	7,410,000 Shares	7,417,261	7,411,513
Mortgage and asset backed securities			
American express credit account	225,000 Shares	225,554	225,173
Bank of America Auto Trust	200,000 Shares	200,813	200,464
BMW Vehicle Owner Trust	190,000 Shares	190,000	189,987
Capital One Multi-asset Execut	180,000 Shares	180,120	179,858
Chase Issuance Trust	210,000 Shares	210,427	209,996
Citibank Credit Card Issuance Trust	190,000 Shares	201,808	200,260
Ford Credit Auto Lease Trust	90,545 Shares	90,595	90,571
Ford Credit Auto Owner Trust	115,000 Shares	115,180	114,911
Honda Auto Receivables Owner T	245,000 Shares	245,048	244,995
Hyundai Auto Receivables Trust	225,000 Shares	225,457	225,146
John Deere Owner Trust	211,803 Shares	211,936	212,060
Nissan Auto Lease Trust	195,000 Shares	194,985	194,965
Toyota Auto Receivables Owner	150,000 Shares	150,422	150,281
USAA Auto Owner Trust	150,000 Shares	150,100	149,987
Volkswagen Auto Loan Enhanced	190,000 Shares	189,592	189,434
Corporate bonds			
American express credit	75000 Shares	75,632	75,321
Anheuser-Busch	75,000 Shares	76,200	75,070
Aon Corp	60,000 Shares	62,397	61,568
AT&T Inc	90,000 Shares	92,824	91,821
Bank of America Corp	150,000 Shares	156,887	155,364
Bank of Nova Scotia	150,000 Shares	151,439	151,004
Barclays Plc	115,000 Shares	116,176	115,316
BB&T Corporation	70,000 Shares	74,113	72,792
Capital One Financial Co	115,000 Shares	116,049	115,343
Carnival Corp	75,000 Shares	75,467	74,957
* Citigroup Inc	140,000 Shares	146,301	145,330
Credit Suisse Fb Usa Inc	150,000 Shares	156,638	153,977
Directv Hldg/fin Inc	75,000 Shares	78,140	76,956
Discovery Communications	75,000 Shares	76,961	75,854
Enterprise Products Oper	40,000 Shares	40,960	40,454
General Elec Cap Corp	150,000 Shares	151,767	150,942
Goldman Sachs Group Inc	115,000 Shares	119,684	117,997
Hewlett-packard Co	75,000 Shares	75,869	75,233
HSBC USA Inc	150,000 Shares	151,569	150,302

Parkview Health System, Inc. Employees Pension Plan

EIN 35-1972384 PN 001

Schedule H, Line 4i – Schedule of Net Assets (Held at End of Year)

December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
* JP Morgan Chase & Co Kinder Morgan Ener Part Kroger Co/the Marathon Oil Corp Morgan Stanley Nabisco Inc Deb Dtd 06/15/95 Nextera Energy Capital Prudential Financial Inc Rabobank Nederland	150,000 Shares 75,000 Shares 75,000 Shares 75,000 Shares 115,000 Shares 75,000 Shares 75,000 Shares 95,000 Shares 150,000 Shares	\$ 157,421 76,972 77,048 75,093 116,535 79,481 75,229 96,097 152,693	\$ 154,172 75,385 76,611 74,781 115,623 76,806 75,141 95,110 151,800
* Rio Tinto Fin Usa Plc Royal Bank Of Canada Teva Pharma Fin Ii/iii Toronto-dominion Bank Verizon Communications Viacom Inc Walgreen Co Wells Fargo & Company Westpac Banking Corp	75,000 Shares 150,000 Shares 75,000 Shares 150,000 Shares 115,000 Shares 95,000 Shares 75,000 Shares 150,000 Shares 150,000 Shares	75,794 151,119 76,589 154,865 115,273 103,669 75,245 151,052 150,618	75,331 150,650 75,713 153,662 114,948 101,489 75,070 150,498 150,326
Commingled funds			
Aberdeen Global Equity Fund, LLC	210,972 Shares	25,983,095	31,679,575
Wellington CTF DIH	895,748 Shares	12,675,952	11,268,516
Investment Contract With Insurance Company			
Lincoln National Life			
Immediate participation contract		5,252,991	5,252,991
Real Estate Investment fund			
UBS Trumbull Property Income Fund LP	1,326 Shares	13,334,442	14,378,552
Real Estate Investment Trust fund			
RREEF America REIT II, INC LLC	158,357 Shares	13,920,070	15,680,115
		<u>\$ 370,818,339</u>	<u>\$ 389,709,710</u>

*Party-in-interest

Parkview Health System, Inc. Employees Pension Plan

EIN 35-1972384 PN 001

Schedule H, Line 4j – Schedule of Reportable Transactions Year Ended December 31, 2014

Description of Asset	Purchase Price	Selling Price	Expense Incurred With Transaction	Cost of Asset	Value	Net Gain (Loss)
Aberdeen Global Equity Fund, LLC	\$ -	\$ 25,000,000	\$ -	\$ 20,714,485	\$ 25,000,000	\$ 4,285,515
PIMCO All Asset Fund Institutional	-	153,662,857	-	148,831,407	153,662,857	4,831,450
Vanguard Total Bond Market Index	153,662,857	-	-	153,662,857	153,662,857	-
Wells Fargo Short-Term	178,662,857	-	-	178,662,857	178,662,857	-
Wells Fargo Short-Term	-	153,662,857	-	153,662,857	153,662,857	-

Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-Prescribed Funding Assumptions and Methods

Salary increase assumption

Current Year:	3.00%
Prior Year:	3.50%

Social Security

Current Year:	2.50%
Prior Year:	2.50%

Expenses

Expected plan administrative expenses of \$651,837 were added to the Target Normal Cost.

Frequency of optional payment forms

Optional Forms	Assumption
Single Life Annuity	35.00%
5 year Certain and Life Annuity	10.00%
10 year Certain and Life Annuity	15.00%
50% Joint and Survivor Annuity	10.00%
66.7% Joint and Survivor Annuity	5.00%
100% Joint and Survivor Annuity	25.00%

Marital percentage

75% of participants are assumed to be married at death. Husbands are assumed to be 3 years older than their wives.

Mortality table

The mortality table is applied on a static basis. Separate annuitant and non-annuitant tables were used.

Withdrawal rates

Table T-8 of the Actuary's Pension Handbook. Sample rates as follows:

Age	Rate of Withdrawal
20	11.9%
30	11.2%
40	9.4%
50	4.8%
60	0.2%

Parkview Health System, Inc. Employees Pension Plan

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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-Prescribed Funding Assumptions and Methods (continued)

Retirement rates

Current Rates are based on age and service as follows:

Rates of Retirement		
Age	Less than 20 years of Service	20 or More Years of Service
55	2.0%	2.0%
56	2.0%	2.0%
57	2.0%	2.0%
58	2.0%	2.0%
59	5.0%	5.0%
60	5.0%	5.0%
61	5.0%	5.0%
62	10.0%	50.0%
63	5.0%	15.0%
64	5.0%	15.0%
65	100.0%	100.0%

Vested terminated participants are assumed to commence benefits at age 65 if employed less than 20 years at termination, or age 62, if employed 20 years or more at termination.

Disability rates

Included in withdrawal rates.

Asset valuation method

Market Value, including the discounted value of accrued contributions.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. Because of limited scope, Buck performed no analysis of the potential range of such future differences.



Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, Part V – Summary of Plan Provisions

Eligible Employees

All employees hired prior to January 1, 2005 are eligible to participate in the Pension Plan upon meeting Eligibility Requirements. No employees hired subsequent to January 1, 2005 will be eligible for the Plan.

Eligibility Requirements

Attainment of age 21 and one year of service following date of hire are required. A year of service for eligibility is based upon the completion of 1,000 hours.

Compensation

Regular wages or salary, as reported on Form W-2, including bonuses, commissions, overtime and all other forms of special pay, as well as before-tax contributions to any plans referenced by IRC Section 125, 403(b), 401(k) and 457(b). Before-tax contributions to an IRC Section 457(f) plan and payments made to Highly Compensated Employees for various fringe benefit plans are excluded from compensation.

Average Final Compensation

Based upon Compensation of the 60 consecutive months within the 120 months preceding Normal Retirement which produces the highest average.

Vesting Service

An employee is credited with one year of Vesting Service for each plan year in which he works at least 1,000 hours. All years of service while an employee of Parkview, or an entity acquired by Parkview, are included in the calculation of Vesting Service.

Any former employee rehired by Parkview who has accrued a benefit under the plan prior to termination is eligible to earn a year of Vesting Service toward eligibility requirements for vested and early retirement pensions.

Vesting Service is used in the determination for eligibility for vested and early retirement pensions.

Benefit Service

A participant is credited with one year of Benefit Service for each plan year in which he works at least 1,000 hours as a participant in the plan. Only years of service while an employee of Parkview are included in the calculation of Benefit Service, except where noted for former employees of Huntington Memorial Hospital.

Participants, who made an irrevocable waiver to no longer participate in the plan, will not accrue Benefit Service subsequent to January 1, 2005. In addition, any participant who is rehired subsequent to January 1, 2005, will not accrue Benefit Service under the plan.

Benefit Service is used in the calculation of all pension benefits under the plan.

Normal Retirement Date

First day of the month coincident with or next following the later the attainment of age 65 or the fifth anniversary of the date of participation. Former employees of Huntington Memorial Hospital are eligible for Normal Retirement upon attainment of age 65.

Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, Part V – Summary of Plan Provisions (continued)

Early Retirement Date

Age 55 and 10 years of Vesting Service. Former employees of Huntington Memorial Hospital are eligible for Early Retirement at age 55 and 5 years of Vesting Service.

Eligibility for Vested Pension

100% vesting after five years of Vesting Service.

Eligibility for Surviving Spouse Pension

Death occurring while:

1. Actively employed, with at least 5 years of Vesting Service, or
2. Terminated with a vested deferred pension but before benefit commencement, and
3. Married at time of death.

Eligibility for Disability Pension

Former employees of Huntington Memorial Hospital who retire due to disability after attainment of age 45 and completion of 10 years of Vesting Service.

Accrued Benefit

For those employees who did not irrevocably waive participation in the plan:

Using Average Final Compensation and Social Security covered Compensation as of date of termination:

42.5% of Average Final Compensation reduced by 12.5% of Final Average Compensation not in excess of the Social Security Covered Compensation, reduced for Benefit Service less than 25 at Normal Retirement. The Accrued Benefit is no less than 1.1% of Average Final Compensation multiplied by Benefit Service not to exceed 40 years.

Former employees of Huntington Memorial Hospital will receive the greater of:

1. The Accrued Benefit under the Huntington plan as of December 31, 1997, plus a benefit accrued (as noted above) for Benefit Service earned as a Parkview employee after that date, or
2. A benefit accrued (as noted above) for all years of Benefit Service as a Huntington and Parkview employee.

For those employees who irrevocably waived participation in the Plan:

An Accrued Benefit as calculated above using only Benefit Service and compensation earned through December 31, 2004.

Normal Monthly Retirement Pension

Monthly Accrued Benefit as of Normal Retirement Date. The normal form of payment is the 5 year certain and life annuity. 100% of active participants are assumed to elect the normal form of payment. The other possible form of payment for single participants is a Life only annuity. Other possible forms of payment married participants are: Life only and 100%, 75%, and 50% Joint and Survivor Annuities.

Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, Part V – Summary of Plan Provisions (continued)

Early Monthly Retirement Pension

Monthly Accrued Benefit as of Early Retirement Date, reduced by 1/180 for each month of the first 60 months plus 1/360 for each of the next 60 months by which the Early Retirement Date precedes the Normal Retirement Date.

For a participant who has attained age 62 and has been employed for 20 years, his Accrued Benefit will not be reduced for early retirement.

Postponed Monthly Retirement Pension

The greater of:

1. Monthly Accrued Benefit as of actual retirement date, crediting service and earnings through postponed retirement date, or
2. The actuarial equivalent of the Normal Monthly Retirement Pension.

Deferred Monthly Retirement Benefit for Termination Prior to Retirement

Monthly Accrued Benefit as of date of termination. Pensions that commence prior to age 65 are payable as an Early Monthly Retirement Pension.

Surviving Spouse Monthly Pension

For all married vested participants not yet receiving a pension: 50% of the monthly Accrued Benefit, actuarially adjusted for the joint and 50% survivor payment form and early commencement, if applicable, payable commencing on the earliest date the participant could have retired, to the surviving spouse and continuing for the remaining lifetime of the surviving spouse.

Postretirement Death Benefit

Based upon the form of annuity chosen by the retiree at date of retirement.

Retirement Pension Disability

For former employees of Huntington Memorial Hospital eligible for disability: Accrued Benefit as calculated above payable immediately.

Parkview Health System, Inc. Employees Pension Plan

EIN 35-1972384 PN 001

Schedule H, Line 4i – Schedule of Net Assets (Held at End of Year)

December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Mutual Funds			
Dodge & Cox International Stock Fund	2,829,588 Shares	\$ 24,892,476	\$ 33,474,025
Vanguard Total Bond Market Index	14,178,841 Shares	154,406,877	154,123,997
Fairholme Fund	517,645 Shares	16,241,821	18,169,526
PIMCO All Asset Fund Institutional	1,129,707 Shares	13,559,659	13,104,599
Money Market Funds			
* Wells Fargo Short-Term Investment Fund	1,633,362 Shares	1,633,362	1,633,362
Common Stocks			
Abbott Labs	8,060 Shares	260,847	362,861
Abbvie Inc	5,975 Shares	203,666	391,004
Adobe Sys Inc	9,000 Shares	294,176	654,300
Agco Corp Com	3,430 Shares	183,175	155,036
Agilent Technologies Inc	7,540 Shares	221,268	308,688
Aia Group Ltd Usd 1.0	125,600 Shares	537,116	698,871
Akamai Technologies	11,100 Shares	410,586	698,856
Align Technology Inc	5,500 Shares	146,840	307,505
American International Group, Inc	7,890 Shares	338,613	441,919
Ameriprise Finl Inc	2,625 Shares	144,356	347,156
Amerisourcebergen Corp	2,445 Shares	166,257	220,441
Amphenol Corp Cl A	6,600 Shares	313,439	355,146
Ansys Inc	2,535 Shares	194,995	207,870
Apple Inc	8,529 Shares	762,366	941,431
Applied Materials Inc	15,100 Shares	299,117	376,292
Arm Holdings Plc - Adr	6,500 Shares	197,467	300,950
Aruba Networks Inc	9,500 Shares	200,104	172,710
Autodesk Inc	12,100 Shares	388,106	726,726
Automatic Data Processing Inc	8,800 Shares	455,877	733,656
Bankunited Inc	9,150 Shares	272,777	265,076
Bg Group Ord Gbp 0.10	30,600 Shares	602,557	412,720
Blackrock Inc	1,075 Shares	191,050	384,377
Boeing Co	4,390 Shares	311,033	570,612
Brady Corporation	4,300 Shares	127,737	117,562
Cabelas Inc	12,800 Shares	626,429	674,688
California Resources Corp	1,712 Shares	13,025	9,433
Centurylink, Inc	9,015 Shares	362,931	356,814
Check Point Software Tech Com	4,565 Shares	278,093	358,672
Cheesecake Factory Inc Com	3,800 Shares	129,133	191,178
China Mobile Ltd Hkd 0.1	59,500 Shares	626,922	694,372
China Shenhua Energy Co Ltd Cny 1.0	106,500 Shares	381,481	315,180

Parkview Health System, Inc. Employees Pension Plan

EIN 35-1972384 PN 001

Schedule H, Line 4i – Schedule of Net Assets (Held at End of Year)

December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Cisco Systems Inc	25,100 Shares	\$ 480,293	\$ 698,157
Cit Group Inc.	8,695 Shares	358,496	415,882
Citigroup Inc.	7,780 Shares	380,018	420,976
Citrix Sys Inc Com	4,930 Shares	282,846	314,534
Cme Group Ince	5,680 Shares	331,320	503,532
Cnooc Ltd Hkd 0.02	396,000 Shares	711,475	533,117
Colgate Palmolive Co	9,500 Shares	506,430	657,305
Corporate Executive Board Co	5,400 Shares	252,142	391,662
Csl Ltd Npv	10,600 Shares	481,274	751,907
Cvs Health Corporation	4,840 Shares	250,567	466,140
Dana Holding Corp	9,110 Shares	124,479	198,051
Dbs Group Hldgs	48,283 Shares	570,180	750,607
Denso Corpnvp Ord	9,700 Shares	328,541	457,270
Devon Energy Corporation	3,855 Shares	221,967	235,965
Dolby Laboratories Inc	4,900 Shares	158,459	211,288
Dreamworks Animation Inc	8,300 Shares	155,841	185,339
Du Pont E I De Nemours & Co	4,660 Shares	224,354	344,560
E*trade Group	9,800 Shares	86,000	237,699
Eaton Corp Plc	7,200 Shares	288,157	489,312
Ecolab Inc	2,485 Shares	158,799	259,732
Edwards Lifesciences Corp	9,100 Shares	849,034	1,159,158
Eog Resources, Inc	7,600 Shares	427,635	699,732
Essilor Intl Eur .35 Rfd	4,500 Shares	421,348	504,665
Ethan Allen Interiors Inc Com	14,000 Shares	343,200	433,580
Exxon Mobil Corporation	2,955 Shares	257,886	273,190
Factset Resh Sys Inc Com	4,600 Shares	426,666	647,450
Fanuc Co Jpy Ords	3,700 Shares	615,285	615,509
Fidelity Natl Information Svcs Inc	4,160 Shares	131,770	258,752
Garmin Ltd	7,900 Shares	317,394	417,357
Gentex Corp	13,800 Shares	245,067	498,594
Genuine Parts Co	2,990 Shares	185,624	318,644
Gilead Sciences Inc	2,000 Shares	223,370	188,520
Google Inc	560 Shares	198,531	297,170
Google Inc Class C	560 Shares	197,897	294,784
Graco Inc	3,400 Shares	166,211	272,612
Grainger W W Inc	1,300 Shares	316,310	331,357
Hennes + Mauritz Sek 0.25	14,500 Shares	520,658	603,098
Hermes International Npv	82 Shares	29,291	29,251
Hexcel Corp New Com	5,350 Shares	210,535	221,972
Home Depot Inc	3,795 Shares	303,628	398,361
Honda Motor Co Jpy Ords	16,400 Shares	540,665	482,309
Hong Kg & China Gas Co Ltd Hkd.25 Ord	278,630 Shares	548,373	638,113
Hsbc Holdings Plc 50p	57,785 Shares	523,170	548,360
Huntington Bancshares Inc	20,400 Shares	182,533	214,608

Parkview Health System, Inc. Employees Pension Plan

EIN 35-1972384 PN 001

Schedule H, Line 4i – Schedule of Net Assets (Held at End of Year)

December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Ihs Inc	1,500 Shares	\$ 153,874	\$ 170,820
Indivor PLC Ord Npv	8,000 Shares	11,623	18,636
Industria De Diseno Textil Eur	20,000 Shares	461,710	573,686
Ingersoll-rand Plc	4,550 Shares	162,134	288,425
Intuit Com	10,375 Shares	610,793	956,471
Intuitive Surgical Inc	2,000 Shares	834,080	1,057,880
Investors Bancorp Inc New	18,605 Shares	199,914	208,841
Jacobs Engr Group Inc	4,095 Shares	211,546	183,006
Janus Cap Group Inc	13,700 Shares	118,287	220,981
Jetblue Awys Corp	29,500 Shares	158,923	467,870
Jm Smucker Co	1,965 Shares	172,860	198,426
Johnson & Johnson	7,000 Shares	474,362	731,990
Keyence Co Jpy Ords	1,500 Shares	389,607	673,214
Kohls Corp	5,495 Shares	286,790	335,415
Komatsu Jpy 50.0	26,800 Shares	559,991	599,952
L Brands Inc	3,900 Shares	607,942	1,081,875
L'oreal Sa Eur 0.2	12,500 Shares	492,610	657,386
Landstar Sys Inc Com	6,900 Shares	331,499	500,457
Lvmh Moet Hennessy Loui Eur 0.3 Rfd	1,700 Shares	334,095	272,050
Marsh & McLennan Cos Inc	6,000 Shares	204,775	343,440
Masco Corp	13,870 Shares	196,552	349,524
Mastercard Inc	8,000 Shares	348,133	689,280
Mcdonalds Corp	3,505 Shares	323,549	328,419
Metlife Inc	5,530 Shares	291,647	299,118
Microchip Technology Inc Com	6,900 Shares	227,806	311,259
Microsoft Corp	33,170 Shares	1,014,332	1,540,747
Middleby Corp	3,300 Shares	131,156	327,030
Morgan Stanley	11,170 Shares	353,248	433,396
Myriad Genetics Inc Com	5,300 Shares	190,655	180,518
National Oilwell Varco Inc Com	4,920 Shares	336,653	322,408
Nestle Sa Chf 0.1	8,400 Shares	525,865	616,696
Nike Inc Cl B	8,000 Shares	397,406	769,200
Noble Corp Plc	12,100 Shares	360,054	200,497
Northern Trust Corp	4,770 Shares	305,461	321,498
Novartis Ag Chf 0.5	7,100 Shares	659,888	659,875
Novo Nordisk A/s Dkk 0.2	17,250 Shares	551,848	729,665
Occidental Pete Corp	4,280 Shares	360,706	345,011
Open Text Corp Com	14,550 Shares	388,858	847,683
Oracle Corporation	32,105 Shares	10,304,851	1,443,762
Paragon Offshore PLC	4,033 Shares	50,564	11,171
Paychex Inc	4,400 Shares	145,875	203,148
Pepsico Inc	3,605 Shares	261,059	340,889
Plantronics Inc Com	9,100 Shares	317,088	482,482
Plexus Corp Com	16,600 Shares	493,444	684,086

Parkview Health System, Inc. Employees Pension Plan

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Schedule H, Line 4i – Schedule of Net Assets (Held at End of Year)

December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Power Intergrations Inc Com	4,100 Shares	\$ 204,904	\$ 212,134
Praxair Inc Com	7,895 Shares	8,371,531	1,022,876
Precision Castparts Corp	2,400 Shares	391,468	578,112
Qlik Technologies Inc	8,800 Shares	197,106	271,832
Qualcomm Inc	8,300 Shares	518,146	616,939
Ralph Lauren Corporation	2,800 Shares	435,058	518,448
Realpage Inc	10,900 Shares	191,724	239,364
Reckitt Benckiser Plc Gbp	8,000 Shares	455,918	649,899
Roche Hldgs Ag Genussscheine	2,300 Shares	431,909	624,737
Rock-tenn Co Cl A	4,895 Shares	165,335	303,985
Rockwell Collins	4,475 Shares	264,548	378,048
Royal Carribean Cruise	8,200 Shares	262,213	675,926
Schlumberger Ltd	7,700 Shares	564,685	657,657
Seagate Technology	20,320 Shares	680,881	1,351,280
Select Comfort Corporation	17,100 Shares	505,298	462,213
Sgs Sa Chf 1.0	220 Shares	461,116	452,775
Shin-etsu Chemical Co Ltd Npv	9,200 Shares	508,842	603,588
Standard Chartered Plc Usd 0.50	32,793 Shares	739,395	492,409
Stryker Corp	9,100 Shares	491,646	858,403
Suncor Energy Inc New NPV	15,100 Shares	499,076	481,062
Swatch Group Chf 2.25	560 Shares	308,245	250,342
Synaptics Inc	3,600 Shares	232,499	247,824
Syngenta Ag	1,850 Shares	652,912	595,783
Taiwan Semiconductor Manufactu - Adr	38,800 Shares	564,114	868,344
Tcf Financial	12,300 Shares	137,633	195,447
Teradata Corp	4,300 Shares	200,478	187,824
Texas Instruments Inc	8,495 Shares	245,281	454,185
Time Warner Inc	5,480 Shares	218,253	468,102
Tjx Cos Inc New	33,930 Shares	1,534,106	2,326,919
Trimble Nav Ltd	18,600 Shares	444,432	493,644
Tumi Holdings Inc	8,900 Shares	190,928	211,197
Ultra Petroleum Corp	7,400 Shares	153,913	97,384
United Technologies Corp	2,945 Shares	270,870	338,675
Unitedhealth Group Inc	5,055 Shares	276,303	511,010
Urban Outfitters Incorporated	5,800 Shares	207,446	203,754
Varian Med Sys Inc	4,800 Shares	285,976	415,248
Vectren Corp	6,030 Shares	186,980	278,767
Viasat Inc	2,000 Shares	75,370	126,060
Visa Inc-class A Shrs	1,780 Shares	229,420	466,716
Visteon Corp/new	3,890 Shares	196,030	415,685
Wal Mart Stores Inc	8,300 Shares	613,973	712,804
Wisconsin Energy Corp Com	5,645 Shares	216,589	297,717
Woodside Petroleum Ltd Aud.50 Ords	13,800 Shares	500,341	429,256
Yahoo Inc Com	5,800 Shares	87,696	292,957

Parkview Health System, Inc. Employees Pension Plan

EIN 35-1972384 PN 001

Schedule H, Line 4i – Schedule of Net Assets (Held at End of Year)

December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
U.S. Government and agency obligations			
Federal Home LN MTG Corp SER 3564	152,802 Shares	\$ 159,153	\$ 158,215
Federal Home LN MTG Corp SER 3826	194,522 Shares	197,166	196,193
Federal Home LN MTG Corp SER 2677	168,719 Shares	178,183	177,259
Federal National MTG Association SER 2011-69	145,126 Shares	146,328	145,761
Federal National MTG Association SER 2011-25	156,089 Shares	160,187	159,442
Government National MTG Association SER 2009-94	56,738 Shares	61,455	61,467
U.S Treasury Note	7,410,000 Shares	7,417,261	7,411,513
Mortgage and asset backed securities			
American express credit account	225,000 Shares	225,554	225,173
Bank of America Auto Trust	200,000 Shares	200,813	200,464
BMW Vehicle Owner Trust	190,000 Shares	190,000	189,987
Capital One Multi-asset Execut	180,000 Shares	180,120	179,858
Chase Issuance Trust	210,000 Shares	210,427	209,996
Citibank Credit Card Issuance Trust	190,000 Shares	201,808	200,260
Ford Credit Auto Lease Trust	90,545 Shares	90,595	90,571
Ford Credit Auto Owner Trust	115,000 Shares	115,180	114,911
Honda Auto Receivables Owner T	245,000 Shares	245,048	244,995
Hyundai Auto Receivables Trust	225,000 Shares	225,457	225,146
John Deere Owner Trust	211,803 Shares	211,936	212,060
Nissan Auto Lease Trust	195,000 Shares	194,985	194,965
Toyota Auto Receivables Owner	150,000 Shares	150,422	150,281
USAA Auto Owner Trust	150,000 Shares	150,100	149,987
Volkswagen Auto Loan Enhanced	190,000 Shares	189,592	189,434
Corporate bonds			
American express credit	75000 Shares	75,632	75,321
Anheuser-Busch	75,000 Shares	76,200	75,070
Aon Corp	60,000 Shares	62,397	61,568
AT&T Inc	90,000 Shares	92,824	91,821
Bank of America Corp	150,000 Shares	156,887	155,364
Bank of Nova Scotia	150,000 Shares	151,439	151,004
Barclays Plc	115,000 Shares	116,176	115,316
BB&T Corporation	70,000 Shares	74,113	72,792
Capital One Financial Co	115,000 Shares	116,049	115,343
Carnival Corp	75,000 Shares	75,467	74,957
* Citigroup Inc	140,000 Shares	146,301	145,330
Credit Suisse Fb Usa Inc	150,000 Shares	156,638	153,977
Directv Hldg/fin Inc	75,000 Shares	78,140	76,956
Discovery Communications	75,000 Shares	76,961	75,854
Enterprise Products Oper	40,000 Shares	40,960	40,454
General Elec Cap Corp	150,000 Shares	151,767	150,942
Goldman Sachs Group Inc	115,000 Shares	119,684	117,997
Hewlett-packard Co	75,000 Shares	75,869	75,233
HSBC USA Inc	150,000 Shares	151,569	150,302

Parkview Health System, Inc. Employees Pension Plan

EIN 35-1972384 PN 001

Schedule H, Line 4i – Schedule of Net Assets (Held at End of Year)

December 31, 2014

	(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
*	JP Morgan Chase & Co	150,000 Shares	\$ 157,421	\$ 154,172
	Kinder Morgan Ener Part	75,000 Shares	76,972	75,385
	Kroger Co/the	75,000 Shares	77,048	76,611
	Marathon Oil Corp	75,000 Shares	75,093	74,781
	Morgan Stanley	115,000 Shares	116,535	115,623
	Nabisco Inc Deb Dtd 06/15/95	75,000 Shares	79,481	76,806
	Nextera Energy Capital	75,000 Shares	75,229	75,141
	Prudential Financial Inc	95,000 Shares	96,097	95,110
	Rabobank Nederland	150,000 Shares	152,693	151,800
*	Rio Tinto Fin Usa Plc	75,000 Shares	75,794	75,331
	Royal Bank Of Canada	150,000 Shares	151,119	150,650
	Teva Pharma Fin Ii/iii	75,000 Shares	76,589	75,713
	Toronto-dominion Bank	150,000 Shares	154,865	153,662
	Verizon Communications	115,000 Shares	115,273	114,948
	Viacom Inc	95,000 Shares	103,669	101,489
	Walgreen Co	75,000 Shares	75,245	75,070
	Wells Fargo & Company	150,000 Shares	151,052	150,498
	Westpac Banking Corp	150,000 Shares	150,618	150,326
Commingled funds				
	Aberdeen Global Equity Fund, LLC	210,972 Shares	25,983,095	31,679,575
	Wellington CTF DIH	895,748 Shares	12,675,952	11,268,516
Investment Contract				
With Insurance Company				
	Lincoln National Life			
	Immediate participation contract		5,252,991	5,252,991
Real Estate Investment fund				
	UBS Trumbull Property Income Fund LP	1,326 Shares	13,334,442	14,378,552
Real Estate Investment Trust fund				
	RREEF America REIT II, INC LLC	158,357 Shares	<u>13,920,070</u>	<u>15,680,115</u>
			<u>\$ 370,818,339</u>	<u>\$ 389,709,710</u>

*Party-in-interest

Parkview Health System, Inc. Employees Pension Plan

EIN 35-1972384 PN 001

Schedule H, Line 4j – Schedule of Reportable Transactions Year Ended December 31, 2014

Description of Asset	Purchase Price	Selling Price	Expense Incurred With Transaction	Cost of Asset	Value	Net Gain (Loss)
Aberdeen Global Equity Fund, LLC	\$ -	\$ 25,000,000	\$ -	\$ 20,714,485	\$ 25,000,000	\$ 4,285,515
PIMCO All Asset Fund Institutional	-	153,662,857	-	148,831,407	153,662,857	4,831,450
Vanguard Total Bond Market Index	153,662,857	-	-	153,662,857	153,662,857	-
Wells Fargo Short-Term	178,662,857	-	-	178,662,857	178,662,857	-
Wells Fargo Short-Term	-	153,662,857	-	153,662,857	153,662,857	-

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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).

▶ Complete all entries in accordance with
the instructions to the Form 5500.OMB Nos. 1210-0110
1210-0089**2014****This Form is Open to Public
Inspection****Part I Annual Report Identification Information**

For calendar plan year 2014 or fiscal plan year beginning

and ending

A This return/report is for:☐ a multiemployer plan;☒ a single-employer 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 DFE (specify) _____☐ the final return/report;☐ a short plan year return/report (less than 12 months).**B** This return/report is:☐ the first return/report;☐ an amended return/report;**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 planPARKVIEW HEALTH SYSTEM, INC. EMPLOYEES
PENSION PLAN**1b** Three-digit plan
number (PN) ▶

001

1c Effective date of plan

07/01/1958

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)PARKVIEW HEALTH SYSTEM, INC.
10501 CORPORATE DRIVE
FORT WAYNE IN 46845**2b** Employer Identification

Number (EIN)

35-1972384

2c Plan Sponsor's telephone
number

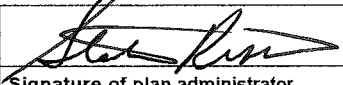
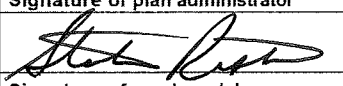
260-373-4000

2d Business code (see
instructions)

622000

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

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

SIGN HERE		10/5/2015	Stanton E. Risser
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10/5/2015	Stanton E. Risser
	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)

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

Form 5500 (2014)
v. 140124

Authorization for BKD, LLP to Electronically Sign Form 5500

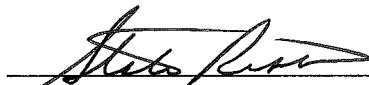
Please note the following terms and conditions if you choose to authorize **BKD, LLP** to electronically sign Form 5500 on your behalf:

1. The plan administrator and/or plan sponsor must provide **BKD, LLP** with a signed copy of pages one and two of Form 5500, with the manual signature of the plan administrator and/or plan sponsor on page one.
2. In addition to any other required schedules and attachments, the electronic filing includes a copy of pages one and two of Form 5500 bearing the manual signature of the plan administrator and/or plan sponsor under penalties of perjury.
3. An image of the plan administrator's and/or plan sponsor's manual signature will be included with the rest of the Form 5500. The complete Form 5500, including an image of the signature, will be posted on the Internet for public disclosure by the DOL.
4. **BKD, LLP** will communicate to the plan administrator and/or plan sponsor any inquiries and information received from EFAST2, DOL, IRS or PBGC regarding the return.

Please mark one selection:

- ☒ I authorize **BKD, LLP** to electronically sign Form 5500 on behalf of the plan named below.
- ☐ I do not authorize **BKD, LLP** to electronically sign Form 5500 on behalf of the plan named below.

PARKVIEW HEALTH SYSTEMS EMPLOYEE PENSION PLAN


Signature of Plan Administrator

10/5/2015

Date

Stanton E. Risser

Name of Plan Administrator

Please return the signed authorization form to **BKD, LLP**.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 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

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

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

A Name of plan PARKVIEW HEALTH SYSTEM, INC. EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF PARKVIEW HEALTH SYSTEM, INC.	D Employer Identification Number (EIN) 35-1972384
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month 01 Day 01 Year 2014	
2 Assets:	
a Market value	2a 376885211
b Actuarial value	2b 376885211
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants 1432 (2) Vested Funding Target 108865523 (3) Total Funding Target 108865523
b For terminated vested participants	1651 43415606 43415606
c For active participants	2730 131459943 133112954
d Total	5813 283741072 285394083
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 6.54%
6 Target normal cost	6 7111454

Statement by Enrolled Actuary

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

SIGN HERE		09/18/2015
Signature of actuary		Date
TIMOTHY J. MAXSON		1406697
Type or print name of actuary		Most recent enrollment number
BUCK CONSULTANTS, LLC		260-426-7800
Firm name		Telephone number (including area code)
110 W. BERRY ST., SUITE 1300		
FORT WAYNE IN 46802-2317		
Address of the firm		

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	56883209	9800495
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	1745120	0
9	Amount remaining (line 7 minus line 8)	55138089	9800495
10	Interest on line 9 using prior year's actual return of <u>12.64</u> %	6969454	1238783
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year).....		3861260
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.37</u> %		134798
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		220583
c	Total available at beginning of current plan year to add to prefunding balance.....		4216641
d	Portion of (c) to be added to prefunding balance.....		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	62107543	11039278

Part III Funding Percentages			
14	Funding target attainment percentage	14	106.42 %
15	Adjusted funding target attainment percentage	15	132.05 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	117.77 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
03/21/2014	8500000	0			
Totals ►			18(b)	8500000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 8384248
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
0	0
(3) 3rd	(4) 4th
0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.99%	2nd segment: 6.32%	3rd segment: 6.99%	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	7111454	
b Excess assets, if applicable, but not greater than line 31a	31b	7111454	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	8384248	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	8384248	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42	0	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	

Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Prescribed Funding Assumptions and Methods

Funding interest rates

For 2014 Plan Year: Segment Rates with no lookback, constrained in accordance with MAP-21 and HATFA as follows:

	Unconstrained Rates*	Rates Reflecting MAP-21 Corridor	Rates Reflecting HATFA Corridor**
First Segment Rate	1.25%	4.43%	4.99%
Second Segment Rate	4.06%	5.62%	6.32%
Third Segment Rate	5.08%	6.22%	6.99%

Effective Interest Rate
Based on HATFA rates 6.54%

For 2013 Plan Year: Segment Rates with no lookback, constrained in accordance with MAP-21 as follows:

	Unconstrained Rates*	Rates Reflecting MAP-21 Corridor**
First Segment Rate	1.62%	4.94%
Second Segment Rate	4.40%	6.15%
Third Segment Rate	5.45%	6.76%

Effective Interest Rate
Based on MAP-21 rates 6.37%

* Used for maximum allowable purposes

** Used for minimum funding and benefit restriction purposes

Mortality

Mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, projected 7 years from the valuation date for annuitants and 15 years for non-annuitants.

Actuarial cost method

The Funding Target is the present value of accrued benefits and based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, reflecting the effect of expected compensation increases during the year and including expected plan administrative expenses to be paid from plan assets during the year.

Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-Prescribed Funding Assumptions and Methods

Salary increase assumption

Current Year:	3.00%
Prior Year:	3.50%

Social Security

Current Year:	2.50%
Prior Year:	2.50%

Expenses

Expected plan administrative expenses of \$651,837 were added to the Target Normal Cost.

Frequency of optional payment forms

Optional Forms	Assumption
Single Life Annuity	35.00%
5 year Certain and Life Annuity	10.00%
10 year Certain and Life Annuity	15.00%
50% Joint and Survivor Annuity	10.00%
66.7% Joint and Survivor Annuity	5.00%
100% Joint and Survivor Annuity	25.00%

Marital percentage

75% of participants are assumed to be married at death. Husbands are assumed to be 3 years older than their wives.

Mortality table

The mortality table is applied on a static basis. Separate annuitant and non-annuitant tables were used.

Withdrawal rates

Table T-8 of the Actuary's Pension Handbook. Sample rates as follows:

Age	Rate of Withdrawal
20	11.9%
30	11.2%
40	9.4%
50	4.8%
60	0.2%

Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-Prescribed Funding Assumptions and Methods (continued)

Retirement rates

Current Rates are based on age and service as follows:

Rates of Retirement		
Age	Less than 20 years of Service	20 or More Years of Service
55	2.0%	2.0%
56	2.0%	2.0%
57	2.0%	2.0%
58	2.0%	2.0%
59	5.0%	5.0%
60	5.0%	5.0%
61	5.0%	5.0%
62	10.0%	50.0%
63	5.0%	15.0%
64	5.0%	15.0%
65	100.0%	100.0%

Vested terminated participants are assumed to commence benefits at age 65 if employed less than 20 years at termination, or age 62, if employed 20 years or more at termination.

Disability rates

Included in withdrawal rates.

Asset valuation method

Market Value, including the discounted value of accrued contributions.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. Because of limited scope, Buck performed no analysis of the potential range of such future differences.

Parkview Health System, Inc. Employees Pension Plan

EIN/PN: 35-1972384 / 001

Schedule SB, line 22 – Description of Weighted Average Retirement Age

This table calculates the weighted average retirement age for all active persons in the plan

(1) Age	(2) Expected Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2)*(3)	(5) Weighted Age (1)*(4)
55	1,144.4711	0.0103	11.7588	646.7342
56	1,218.8634	0.0198	24.1714	1,353.5959
57	1,302.8141	0.0198	25.7485	1,467.6670
58	1,387.6274	0.0197	27.3988	1,589.1276
59	1,457.2629	0.0198	28.8124	1,699.9333
60	1,524.9486	0.0495	75.4681	4,528.0887
61	1,524.3616	0.0497	75.8283	4,625.5279
62	1,518.9421	0.4589	697.0124	43,214.7707
63	858.8686	0.1355	116.3967	7,332.9911
64	778.7385	0.1346	104.8345	6,709.4066
65	692.2523	0.9971	690.2570	44,866.7030
66	15.9853	1.0000	15.9853	1,055.0274
67	4.0000	1.0000	4.0000	268.0000
68	7.0000	1.0000	7.0000	476.0000
69	2.0000	0.5000	1.0000	69.0000
70	3.9937	0.7512	3.0000	210.0000
71	3.9873	0.5016	2.0000	142.0000
72	4.9730	0.8029	3.9928	287.4828
73	2.9715	0.6731	2.0000	146.0000
74	1.9604	1.0000	1.9604	145.0695
75	3.0000	1.0000	3.0000	225.0000
76	1.0000	1.0000	<u>1.0000</u>	<u>76.0000</u>
Total			1,922.6254	121,134.1257
Weighted Average Retirement Age = 121,134.1257 / 1,922.6254				63.00
Rounded Weighted Average Retirement Age				63

Note to Column 2: The Expected Active Headcount for each age includes persons who are eligible to retire and persons who are not eligible to retire at each age.

Note to Column 3: At each age, these retirement rates are a weighted average of the rates shown in Attachment to Part V for active participants eligible to retire at the age and zero for all other active participants.

General note: The table presents values rounded to fewer significant digits than used in the calculation.