

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). ▶ 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
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1976</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1976</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1976</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ORRVILLE HOSPITAL FOUNDATION</u> <u>AULTMAN ORRVILLE HOSPITAL</u> <u>832 SOUTH MAIN STREET</u> <u>ORRVILLE, OH 44667-2208</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-0733138</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>330-684-4762</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>622000</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-0733138</u>	2c Plan Sponsor's telephone number <u>330-684-4762</u>	2d Business code (see instructions) <u>622000</u>	
2b Employer Identification Number (EIN) <u>34-0733138</u>					
2c Plan Sponsor's telephone number <u>330-684-4762</u>					
2d Business code (see instructions) <u>622000</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2015	MATTHEW STEWART
	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	5 189
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) 101
a(2) Total number of active participants at the end of the plan year	6a(2) 89
b Retired or separated participants receiving benefits	6b 32
c Other retired or separated participants entitled to future benefits.....	6c 57
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 178
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 1
f Total. Add lines 6d and 6e	6f 179
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1I 3D 3H	
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

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014		
A Name of plan DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 ORRVILLE HOSPITAL FOUNDATION	D Employer Identification Number (EIN) 34-0733138	

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
STANDARD INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
93-0242990	69019	803357	179	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
0	0

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

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(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	755236
5 Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶ **N/A**

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b Balance at the end of the previous year	7b	733830
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c Additions: (1) Contributions deposited during the year	7c(1)	22954	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	17465	
(4) Transferred from separate account	7c(4)		
(5) Other (specify below)	7c(5)		

(6) Total additions

7c(6) 40419

d Total of balance and additions (add lines 7b and 7c(6))	7d	774249
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)		
(2) Administration charge made by carrier	7e(2)		
(3) Transferred to separate account	7e(3)	19012	
(4) Other (specify below)	7e(4)		

(5) Total deductions

7e(5) 19012

f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	755237
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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. ▶

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
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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 <u>DUNLAP COMMUNITY HOSPITAL 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 or 5500-SF <u>ORRVILLE HOSPITAL FOUNDATION</u>	D Employer Identification Number (EIN) <u>34-0733138</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2014</u>	
2 Assets:	
a Market value	2a <u>2480443</u>
b Actuarial value	2b <u>2257328</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants <u>30</u> (2) Vested Funding Target <u>813490</u> (3) Total Funding Target <u>813490</u>
b For terminated vested participants.....	<u>58</u> <u>407348</u> <u>407348</u>
c For active participants.....	<u>101</u> <u>984778</u> <u>990537</u>
d Total.....	<u>189</u> <u>2205616</u> <u>2211375</u>
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 <u>6.44%</u>
6 Target normal cost	6 <u>0</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>08/14/2015</u>
Signature of actuary		Date
<u>VINOD VEDVYAS, FSA, MAAA, EA</u>		<u>14-04544</u>
Type or print name of actuary		Most recent enrollment number
<u>STANDARD RETIREMENT SERVICES</u>		<u>781-721-9493</u>
Firm name		Telephone number (including area code)
<u>300 TRADE CENTER, SUITE 2460</u> <u>WOBURN, MA 01801</u>		
Address of the firm		

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

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

Schedule SB (Form 5500) 2014
v. 140124

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)	0	145593
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	145593
10 Interest on line 9 using prior year's actual return of <u>20.52</u> %	0	29876
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		1848
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>6.27</u> %		116
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		1964
d Portion of (c) to be added to prefunding balance		1964
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)	0	177433

Part III Funding Percentages		
14 Funding target attainment percentage	14	94.05 %
15 Adjusted funding target attainment percentage	15	102.07 %
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	88.67 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/17/2014	15919				
07/09/2014	15919				
09/15/2014	19830				
10/16/2014	15919				
12/16/2014	250				
02/24/2015	14327				
Totals ▶			18(b)	82164	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	78746
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 4
22 Weighted average retirement age				22 65
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	0	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	199615	63675	
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	63675	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36	63675	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	78746	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	15071	
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		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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.	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 DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ORRVILLE HOSPITAL FOUNDATION	D Employer Identification Number (EIN) 34-0733138	

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
STANCORP FINANCIAL GROUP

93-1253576

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

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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)

(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 ☐

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: PLANTE & MORAN, PLLC	b EIN: 38-1357951
c Position: ACCOUNTANT	
d Address: 65 E STATE ST, STE 600 COLUMBUS, OH 43215	e Telephone: 614-849-3000

Explanation: CONSOLIDATION OF AUDIT SERVICES TO SINGLE PROVIDER

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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan 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.	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 <u>DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ORRVILLE HOSPITAL FOUNDATION</u>	D Employer Identification Number (EIN) <u>34-0733138</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: RELIANCE ADV. TRUST INVIE PORTFOLIO

b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY

c EIN-PN <u>46-6634600-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: RELIANCE ADV. TRUST INVFI PORTFOLIO

b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY

c EIN-PN <u>58-1428634-011</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: RELIANCE ADV. TRUST INVSM PORTFOLIO

b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY

c EIN-PN <u>58-1428634-011</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: RELIANCE ADV. TRUST INVLC PORTFOLIO

b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY

c EIN-PN <u>58-1428634-011</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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>DUNLAP COMMUNITY HOSPITAL 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>ORRVILLE HOSPITAL FOUNDATION</u>		D Employer Identification Number (EIN) <u>34-0733138</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	8036	11487
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	24844	14327
	(2) Participant contributions.....	1b(2)		
	(3) Other.....	1b(3)		115
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)	1714468	
	(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)		1712380
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	733830	755237
	(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	2481178	2493546

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		1448
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	1448

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	2481178	2492098
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	82164	
(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)		82164

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)	17465	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		17465

(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)	14792	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		14792

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		108978
(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)		-19587
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		203812

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	192892	
(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)		192892
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)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		192892

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		10920
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: BRUNER COX, LLC

(2) EIN: 34-0641962

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: 0

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 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 <u>DUNLAP COMMUNITY HOSPITAL 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>ORRVILLE HOSPITAL FOUNDATION</u>	D Employer Identification Number (EIN) <u>34-0733138</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
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): <u>58-1428634</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>10</u>

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

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

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial Statements and Supplemental Schedules
Dunlap Community Hospital Employees' Pension Plan
December 31, 2014



Business Consultants and
Certified Public Accountants

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Business Consultants and
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Dunlap Community Hospital Employees' Pension Plan
Orrville, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Dunlap Community Hospital Employees' Pension Plan (the 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 statement of accumulated plan benefits as of December 31, 2013 and the related statement of changes in accumulated plan benefits for the year 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 the audit 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 or provided by Reliance Trust Company, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2014 and 2013, and for the years then ended, that the information provided to the Plan Administrator by the trustee 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.

To the Board of Directors
Dunlap Community Hospital Employees' Pension Plan

Emphasis of Matter

As discussed in Note 5 to the financial statements, the Board of Directors of Aultman Orrville Hospital, the Plan's sponsor, voted on October 22, 2014, to terminate the Plan effective December 31, 2014. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting, from the ongoing plan basis used in presenting the 2013 financial statements to the liquidation basis used in presenting the 2014 financial statements. Our disclaimer of opinion is not modified with respect to this matter.

Other Matters

The supplemental schedules, Schedule H, line 4i – Schedule of Assets (Held at End of Year) and Schedule H, line 4j – Schedule of Reportable Transactions as of or for the year ended December 31, 2014, are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis but are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the 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 or provided by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in black ink that reads "Bruner Cox LLP". The signature is written in a cursive, flowing style.

Canton, Ohio
October 8, 2015

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN

December 31, 2014 and 2013

	2014	2013
ASSETS		
Investments		
Common collective trust funds	\$ -	\$ 1,714,468
Mutual funds	1,712,380	-
Guaranteed investment contract	755,237	733,830
Total investments	2,467,617	2,448,298
 Employer contribution receivable	 14,327	 24,844
Due from broker for securities purchased	115	-
Cash - non-interest bearing	11,487	8,036
Total assets	2,493,546	2,481,178
 LIABILITIES		
Due to broker for securities purchased	1,448	-
Net assets available for benefits	\$ 2,492,098	\$ 2,481,178

The accompanying notes are an integral part of the financial statements.

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN

For the years ended December 31, 2014 and 2013

	2014	2013
ADDITIONS TO NET ASSETS		
Contributions	\$ 82,164	\$ 68,539
Interest and dividend income	23,241	23
Net appreciation on investments	<u>98,407</u>	<u>433,333</u>
Total additions to net assets	203,812	501,895
DEDUCTIONS FROM NET ASSETS		
Benefit payments	<u>192,892</u>	<u>177,316</u>
Total deductions from net assets	<u>192,892</u>	<u>177,316</u>
Increase in net assets	10,920	324,579
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	<u>2,481,178</u>	<u>2,156,599</u>
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	<u><u>\$ 2,492,098</u></u>	<u><u>\$ 2,481,178</u></u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACCUMULATED PLAN BENEFITS
DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN

December 31, 2013

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Vested benefits	
Participants currently receiving benefit payments	\$ 756,571
Other participants	1,011,969
Participants entitled to deferred benefits	<u>355,812</u>
Total vested benefits	2,124,352
 Nonvested benefits	 <u>5,019</u>
	 <u><u>\$ 2,129,371</u></u>

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS

DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN

For the year ended December 31, 2013

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS, BEGINNING OF YEAR	\$ 2,076,871
Increase (decrease) during the year attributable to	
Benefits accumulated	80,580
Interest due to the decrease in the discount period	149,236
Benefits paid to participants	<u>(177,316)</u>
 Actuarial present value of accumulated Plan benefits, end of year	 <u>\$ 2,129,371</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN

Note 1. Description of the Plan

The following description of Dunlap Community Hospital Employees' Pension Plan (the "Plan"), formerly known as Dunlap Memorial Hospital Employees' Pension Plan, is provided for general information purposes only. Participants should refer to the plan document for more complete information.

General

The Plan is a defined benefit pension plan covering substantially all employees of Dunlap Community Hospital (the "Hospital"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). On October 28, 2008, the Board of Directors, as permitted by the Plan document, approved to amend the Plan effective December 31, 2008. Under the amended plan, participants had their accrued benefits frozen as of December 31, 2008 (Freeze Date). Effective January 1, 2009, no new participants were permitted into the Plan.

Plan Termination

On October 22, 2014, the Board of Directors of the Hospital voted to terminate the Plan. A resolution was filed to terminate the Plan effective December 31, 2014 and to liquidate all the assets of the Plan as soon as administratively feasible after December 31, 2014. See Note 5 for additional information on the Plan's decision to terminate.

Eligibility and Vesting

Participants were fully vested for normal retirement benefits after seven years of service. As a result of the decision to terminate the Plan during 2014, all participants became fully vested in their accrued benefits.

Funding

Contributions are made by the Hospital in actuarially determined amounts. Annual contributions meet the minimum funding requirements of ERISA.

Contributions

The Hospital maintains a funding standard account with annual contributions to the Plan determined on an actuarial basis, but in no instance below the minimum required by Section 412 of the Internal Revenue Code. All contributions to the Plan are made by the Hospital. No voluntary employee contributions are allowed.

Benefit Payments

The normal retirement benefit is a benefit for life, equal to the product of (a) the sum of 0.45% of average annual earnings up to covered compensation and 0.90% of average annual earnings in excess of covered compensation and (b) completed years and months of credited service, not to exceed 35 years. The yearly benefit shall not be less than \$240.

Early retirement is provided upon attainment of age 55 and completion of 20 years of credited service. The early retirement benefit is calculated as a percentage of the accrued benefit as of the early retirement date based on the age of the nearest birthday.

NOTES TO FINANCIAL STATEMENTS

DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN

Note 1. Description of the Plan (Continued)

Distributions pursuant to the Plan termination will be paid at the participants' election. Each employee with an accrued benefit under the Plan whose present value is \$10,000 or more will have the present value of their accrued benefit used to purchase an annuity under the Contract. Each former employee with an accrued benefit under the Plan whose present value is over \$5,000 but less than \$10,000 will have the following choices to have the present value of their accrued benefit: (a) used to purchase an annuity under the Contract or (b) distributed in a single cash payment either (i) directly to them or (ii) as a direct rollover by the Plan's trustee into either their employers retirement plan or the participant's rollover Individual Retirement Account. If the present value was \$5,000 or less, it will be distributed automatically in a single cash payment either directly to the employee or former employee or as a direct rollover as described above. The assets of the Plan are expected to be distributed as of December 31, 2015.

Note 2. Summary of Significant Accounting Policies

Basis of Presentation

Due to the decision to terminate the Plan during 2014, management determined that liquidation of the Plan is imminent and the financial statements for 2014 have been prepared using the liquidation basis of accounting. The 2013 financial statements were prepared on the accrual basis of accounting. Investment contracts held by the Plan are reported at fair value in the 2013 financial statements. However, contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined benefit plan attributable to fully benefit responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transfers under the terms of the Plan. Therefore, the 2013 statement of net assets available for benefits presents the fair value of the investment contracts, which approximates the contract value.

Benefit Payments

Distributions to beneficiaries are recorded when distributed by the Plan.

Administrative Fees

Certain administrative fees incurred were paid by the Hospital.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of Plan assets available for benefits and the actuarial present value of accumulated plan benefits as the date of the financial statements. Actual results could differ from those estimates. The Plan uses an actuary to determine the actuarial present value of accumulated plan benefits. A change in the actuarial assumptions used could significantly change the amount of the actuarial present value of accumulated plan benefits reported in the accompanying financial statements.

NOTES TO FINANCIAL STATEMENTS

DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN

Note 2. Summary of Significant Accounting Policies (Continued)

Recent Accounting Pronouncements

In July 2015, the Financial Accounting Standards Board (FASB) issued ASU No. 2015-12, (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient – Consensus of the Emerging Issues Task Force. The amendments in this Update (1) requires a pension plan to use contract value as the only measure for fully benefit-responsive investment contracts, (2) simplifies and increases the effectiveness of the investment disclosure requirements for employee benefit plans, and (3) provides benefit plans with a measurement-date practical expedient similar to the practical expedient provided to employers in ASU 2015-04, Practical Expedient for the Measurement Date of an Employer's Defined Benefit Obligation and Plan Assets. The amendments in this Update are effective for fiscal years beginning after December 15, 2015. Early adoption is permitted. Upon adoption, the amendments in Part I and Part II shall be applied retrospectively to all periods presented, while the amendments in Part III shall be applied prospectively. Plan management is currently evaluating the impact this Update will have on the Plan's financial statements.

In May 2015, the FASB issued Accounting Standards Update No. 2015-07, Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent). The amendments in this Update remove the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. However, sufficient information must be provided to permit reconciliation of the fair value of assets categorized within the fair value hierarchy to the amounts presented in the statement of financial position. The amendments also remove the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. The amendments in this Update are effective for public business entities for fiscal years beginning after December 15, 2015. For all other entities, the amendments in this Update are effective for fiscal years beginning after December 15, 2016. Early adoption is permitted. Upon adoption, the amendments shall be applied retrospectively to all periods presented. Plan management is currently evaluating the impact this Update will have on the Plan's financial statements.

Investment Valuation and Income Recognition

All investments in the 2014 statement of net assets available for benefits are reported at liquidation value. For all investments, except the stable value fund, fair value approximates the amount the Plan expects to collect at liquidation. The stable value fund is reported at contract value which approximates fair value.

All investments in the 2013 statement of net assets available for benefits are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date.

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

Subsequent Events

The Plan evaluated subsequent events through October 8, 2015, the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS

DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN

Note 3. Investments

All investment information including investments held as of December 31, 2014 and 2013, net appreciation on investments, and interest and dividends for the years ended December 31, 2014 and 2013, included in the Plan's financial statements and supplemental schedules, was prepared by or derived from information provided by Reliance Trust Company, the trustee, and furnished to the plan administrator. The plan administrator has obtained certifications from the trustee that the information provided to the plan administrator by the trustee related to the investments is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the investment information.

The investments that represent 5% or more of the Plan's net assets as of December 31 are as follows:

	2014	2013
Guaranteed Contracts		
Standard Stable Asset Fund	\$ 755,237	\$ 733,830
Common Collective Trust Funds		
* Reliance Advisory Trust INVIE Portfolio	-	219,871
* Reliance Advisory Trust INVFI Portfolio	-	234,972
* Reliance Advisory Trust INVSM Portfolio	-	295,945
* Reliance Advisory Trust INVLC Portfolio	-	963,680
Mutual Funds		
PIMCO Short-Term Instl	1,712,380	-

*party in-interest to the Plan

The Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value during the years ended December 31 are as follows:

	2014	2013
Common collective trust funds	\$ 108,978	\$ 430,502
Mutual fund	(28,034)	-
Guaranteed contracts	17,463	2,831
	<u>\$ 98,407</u>	<u>\$ 433,333</u>

Note 4. Actuarial Present Value of Accumulated Benefits

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

- a. retired or terminated employees or their beneficiaries
- b. beneficiaries of employees who have died, and
- c. present employees or their beneficiaries.

NOTES TO FINANCIAL STATEMENTS

DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN

Note 4. Actuarial Present Value of Accumulated Benefits (Continued)

Benefits under the Plan are based on certain formulas determined by the Plan.

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 through annuity contracts are excluded from Plan assets and are also excluded from accumulated Plan benefits.

The actuarial present value of accumulated Plan benefits is determined by the Plan's actuary, Standard Insurance Company, and 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 between the valuation date and the expected date of payment. The significant assumptions underlying the actuarial computations are as of January 1, 2014. Had the valuation been performed as of December 31, there would be no material differences. The latest actuarial information available, include:

- a. assumed retirement age of 65 for employees who have 30 years of service
- b. assumed rate of return of 7.5% based on the full yield curve, which is determined by using interest rates from the third month preceding the valuation date.
- c. assumed mortality, turnover, retirement and disability rates based on statistical data and tables.

Commencement of Plan termination proceedings began during the year. See Note 5 for further details on assumptions used to determine accrued benefits at the time of termination.

Note 5. Plan Termination

The Sponsor made contributions to the Plan in accordance with the minimum funding requirements established by the Internal Revenue Service that would ensure that Plan assets were sufficient to pay Plan participants' accrued benefits. In October 2014, the Sponsor's Board of Directors adopted a resolution to terminate the Plan effective December 31, 2014. As a result, management determined that liquidation was imminent.

In February 2015, a Notice of Interested Parties advising that an application was filed and distributed to Plan participants and subsequently, the application for approval of the Plan's termination was filed with the IRS. In addition, in April 2015, a Notice of Plan Benefits was distributed to Plan participants and subsequently a Standard Termination Notice was filed with the Pension Benefit Guaranty Corporation (PBGC). The Notice of Plan Benefits is a statement of a participant's accrued benefit under the Plan, including an estimate of the amount of a single cash payment to which the participant would be entitled following the receipt of Plan termination approval.

As a result of the termination of the Plan, the investment in the Stable Asset Fund will incur an early termination charge upon final liquidation of Plan assets. Termination charges associated with the contract termination are expected to be approximately \$14,000.

The assets of the Plan are expected to be distributed to participants by December 31, 2015. The Plan filed Form 500 with the Pension Benefit Guaranty Corporation during May of 2015, and at that time the expected value of the Plan benefit obligation totaled approximately \$2.9 million.

NOTES TO FINANCIAL STATEMENTS

DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN

Note 6. Fair Value Measurements

The FASB topic *Fair Value Measurements and Disclosures* provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under this FASB topic are described as follows:

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.
- Level 2: Inputs to the valuation methodology include
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value, which approximates the liquidation value for the years ended December 31, 2014 and 2013.

Common Collective Trust Funds: Investments are valued at the fair value per share multiplied by the number of shares held as of the measurement date.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Stable Asset Fund: The Stable Asset Fund is credited with a contractual rate of return and carried at amortized costs, or contract value, which is deemed to be fair value.

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

NOTES TO FINANCIAL STATEMENTS

DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN

Note 6. Fair Value Measurements (Continued)

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

Assets at fair value as of December 31, 2014				
	Level 1	Level 2	Level 3	Total
Mutual Funds				
PIMCO Short Term Instl Fund (c)	\$1,712,380	\$ -	\$ -	\$ 1,712,380
Standard Stable Asset Fund	-	-	755,237	755,237
Total assets at fair value	\$ -	\$ -	\$ 755,237	\$ 2,467,617

Assets at fair value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Common Collective Trust Funds				
Reliance Advisory Trust Inv				
IE Portfolio (a)	\$ -	\$ 219,871	\$ -	\$ 219,871
Reliance Advisory Trust Inv				
FI Portfolio (b)	-	234,972	-	234,972
Reliance Advisory Trust Inv				
SM Portfolio (a)	-	295,945	-	295,945
Reliance Advisory Trust Inv				
LC Portfolio (a)	-	963,680	-	963,680
Standard Stable Asset Fund	-	-	733,830	733,830
Total assets at fair value	\$ -	\$ 1,714,468	\$ 733,830	\$ 2,448,298

- (a) This class represents investments in actively managed common collective trust funds that invest in a variety of equity mutual funds.
- (b) This class represents investments in actively managed common collective trust funds with investments in fixed-income mutual funds.
- (c) This class represents investments in actively managed mutual funds with investments in short term investment grade bonds.

The Plan's policy is to recognized transfers between levels of the fair value hierarchy as of the end of the reporting period. There were no significant transfers between levels of the fair value hierarchy during 2014 or 2013.

NOTES TO FINANCIAL STATEMENTS

DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN

Note 6. Fair Value Measurements (Continued)

Level 3 Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2014:

	Fixed income guaranteed option contract
Balance, beginning of year	\$ 733,830
Realized gains	372
Unrealized gains relating to instruments still held at the reporting date	17,091
Purchases	22,956
Sales	(19,012)
Balance, end of year	<u>\$ 755,237</u>

Gains and losses (realized and unrealized) included in changes in net assets for the period above are reported in net appreciation in fair value of investments in the statement of changes in net assets available for benefits.

Quantitative Information About Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following table represents the Plan's Level 3 financial instruments, the valuation technique used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

Instrument	Fair value	Principal valuation technique	Unobservable inputs	Range of significant input values
Stable Asset Fund	\$ 755,237	Amortized Cost	Composite Crediting Rate	2.35%

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the years ended December 31, 2014 or 2013, there were no significant transfers in or out of Levels 1, 2 or 3.

NOTES TO FINANCIAL STATEMENTS

DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN

Note 7. Guaranteed Insurance Contract with Standard Insurance Company

In 2013, the Plan entered into a fully benefit-responsive guaranteed insurance contract with Standard Insurance Company. Standard Insurance Company maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed insurance contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed insurance contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statement of net assets available for benefits at contract value, which approximates fair value. Contract value, as reported to the Plan by Standard Insurance Company, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at was \$755,237 at December 31, 2014 and \$733,830 at December 31, 2013. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spinoffs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator believes that any events that would limit the Plan's ability to transact at contract value with participants are probable of not occurring.

The guaranteed insurance contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

The average yield earned by the guaranteed investment contract was 2.35% and 2.55% for the years ended December 31, 2014 and 2013, respectively.

Note 8. Tax Status

The Plan obtained its latest determination letter on December 24, 1998, in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The plan administrator believes that the Plan was designed and operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements. The Plan submitted an Application for Determination for Terminating Plan to the IRS on March 5, 2015. Management of the Plan does not believe that the amendment and Plan termination will adversely affect the qualification of the Plan.

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax position and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The plan administrator believes the Plan is no longer subject to tax examinations for years prior to 2011.

NOTES TO FINANCIAL STATEMENTS

DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN

Note 9. Risks and Uncertainties

Contributions to the Plan and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, employee compensation, and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. 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 statements of net assets available for benefits.

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN
EIN 34-0733138
PN 001

December 31, 2014

(a)	(b)	(c)	(d)	(e)
<i>Identity of issuer, borrower, lessor or similar party</i>	<i>Description of investment including maturity date, rate of interest, collateral, and par or maturity value</i>	<i>Cost</i>	<i>Current value</i>	
Mutual Funds				
PIMCO	PIMCO Short-Term Instl	\$ 1,740,165	\$ 1,712,380	
Guaranteed Investment Contract				
* Standard Insurance Company	Standard Stable Asset Fund A	735,383	755,237	
		<u>\$ 2,475,548</u>	<u>\$ 2,467,617</u>	

* Party-in-interest to the Plan

The above information has been certified by Reliance Trust Company, the trustee, as complete and accurate.

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

**DUNLAP COMMUNITY HOSPITAL EMPLOYEES PENSION PLAN
EIN 34-0733138
PN 001**

For the year ended December 31, 2014

(a) <i>Identity of party involved</i>	(b) <i>Description of asset</i>	(c) <i>Purchase price</i>	(d) <i>Selling price</i>	(e) <i>Lease rental</i>	(f) <i>Expense incurred with transaction</i>	(g) <i>Cost of asset</i>	(h) <i>Current value of asset on transaction date</i>	(i) <i>Net gain or (loss)</i>
Series of Transactions								
*Reliance Trust Company	Reliance Advisory Trust Inv LC Portfolio - Common Collective Trust Fund							
	Purchases - 9	\$ 53,326	\$ -	\$ -	\$ -	\$ 53,326	\$ 53,326	\$ -
	Sales - 19	-	1,096,168	-	-	627,004	1,096,169	469,165
*Reliance Trust Company	Reliance Advisory Trust Inv FI Portfolio - Common Collective Trust Fund							
	Purchases - 9	13,469	-	-	-	13,469	13,469	-
	Sales - 19	-	257,000	-	-	201,845	257,000	55,155
*Reliance Trust Company	Reliance Advisory Trust Inv SM Portfolio - Common Collective Trust Fund							
	Purchases - 9	16,160	-	-	-	16,160	16,160	-
	Sales - 20	-	324,101	-	-	171,860	324,101	152,241
*Reliance Trust Company	Reliance Advisory Trust Inv IE Portfolio - Common Collective Trust Fund							
	Purchases - 9	12,230	-	-	-	12,230	12,230	-
	Sales - 20	-	241,360	-	-	157,840	241,360	83,520
PIMCO	Short-Term Inst Fund							
	Purchases - 21	1,880,175	-	-	-	1,880,175	1,880,175	-
	Sales - 22	-	139,760	-	-	140,010	139,760	(250)

*party-in-interest to the Plan

The above information has been certified by Reliance Trust Company, the trustee, as complete and accurate.

Valuation Date: 01/01/2014

[illegible]

Schedule SB, line 32 – Schedule of Amortization Bases

Dunlap Community Hospital Employees' Pension Plan

EIN:34-0733138 PN:001

For The Plan Year 1/1/2014 Through 12/31/2014

Date Established	Type of Base	Amortization Amount	Years Remaining	Present Value of Installments
1/1/2009	Shortfall	2,487	2	4,856
1/1/2010	Shortfall	50,533	3	144,508
1/1/2011	Shortfall	26,298	4	97,927
1/1/2012	Shortfall	(47,500)	5	(215,972)
1/1/2013	Shortfall	31,857	6	168,296
Total		63,675		199,615

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

Dunlap Community Hospital Employees' Pension Plan

EIN:34-0733138 PN:001

For The Plan Year 1/1/2014 Through 12/31/2014

Actuarial Value of Assets:	PPA Smoothed Market Value with 24 month Phase-In	
Funding Target Discount Rates:	Minimum	Maximum
Years 0 to 5:	4.99%	1.37%
Years 6 to 20:	6.32%	4.05%
Years 21 on:	6.99%	5.06%
ASC 960 Discount Rate:	7.50%	
ASC 715 Expense Discount Rate:	4.25%	
Salary Scale (compounded annually):	0.00% (0.00% for accounting calculations)	
Future Increase in Wage Base:	0%	
Future Increase in CPI:	0%	
Turnover:	Table T-7 from Crocker, Sarason, and Straight	
Mortality:	IRS 2014 Optional Small Plan Combined Mortality	
Disability Incidence:	None assumed	
Retirement:	Age 65	
Marital Status:	85% of males and 50% of females are assumed to be married. Female spouses are assumed to be 3 years younger than male spouses.	
Assumed Form of Payment:	40% of participants are assumed to elect the life annuity form of payment, and 60% are assumed to elect the lump sum form of payment.	
Expenses:	No loading; the valuation interest rate reflects administrative and investment expense paid from the trust fund.	
Plan Benefits Not Considered:	None.	
Changes Since Prior Year:	The mortality tables for funding and for accounting were updated to IRS 2014 Optional Small Plan Combined Mortality Table The segment rates used to determine the maximum contribution were updated per IRS regulations. The segment rates used to determine the minimum funding requirements were updated to reflect the Highway and Transportation Funding Act of 2014 (HR 5021,"HATFA") with modified MAP-21 rates: 4.99%, 6.32% and 6.99% from 4.94%, 6.15% and 6.76%.	

Schedule SB, Part V – Summary of Plan Provisions

Dunlap Community Hospital Employees' Pension Plan

EIN:34-0733138 PN:001

For The Plan Year 1/1/2014 Through 12/31/2014

Original Effective Date:	January 1, 1976.
Last Restatement:	January 1, 2012 EGTRRA restatement.
Employee:	All employees.
Participation:	An employee will become a participant on January 1 or July 1 immediately following attainment of age 21 and completion of one year of service. Participation was frozen effective 12/31/2008.
Vesting Service:	All plan years in which the employee has completed 1,000 hours of service.
Credited Service:	All plan years in which the employee has completed 1,000 hours of service; partial credit is granted for plan years with at least 500 hours.
Normal Retirement Date:	First of the month coincident with or next following the later of age 65 or the fifth anniversary of participation in the plan.
Early Retirement Date:	First of the month coincident with or next following the attainment of age 55 and completion of twenty or more years of service.
Disability Retirement Date:	Total and permanent disability under the Social Security Act.
Average Annual Earnings:	Average compensation for the five consecutive years which produce the highest average.
Normal Retirement Benefit:	0.45% of average monthly compensation plus 0.45% of average monthly compensation in excess of covered compensation multiplied by years of benefit service to a maximum of 35 years. The plan is frozen effective 12/31/2008.
Early Retirement Benefit:	The accrued benefit reduced by 0.167% for each of the first 36 months by which retirement precedes age 65 plus 0.333% for each subsequent month.
Disability Retirement Benefit:	The actuarial equivalent of accrued benefit payable upon disability.

Vesting Schedule:	<u>Years of Service</u>	<u>Vested Interest</u>
	less than 3	0%
	3	20%
	4	40%
	5	60%
	6	80%
	7 or more	100%

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

Dunlap Community Hospital Employees' Pension Plan

EIN:34-0733138 PN:001

For The Plan Year 1/1/2014 Through 12/31/2014

Normal Form of Benefit:

Life annuity or equivalent Joint and 50% to Survivor Annuity, if married.

Optional Benefit Forms:

Single life annuity, life annuity with 120, 180, or 240 payments guaranteed, 50% or 66 2/3% or 75% joint and survivor annuity, and single sum payment.

Changes Since Last Year:

None.

Schedule SB, line 26 - Schedule of Active Participant Data

Dunlap Community Hospital Employees' Pension Plan
 EIN:34-0733138 PN:001
 For The Plan Year 1/1/2014 Through 12/31/2014

Years of credited service:												
Attained Age	Under 1 No. Avg. Comp.	1 to 4 No. Avg. Comp.	5 to 9 No. Avg. Comp.	10 to 14 No. Avg. Comp.	15 to 19 No. Avg. Comp.	20 to 24 No. Avg. Comp.	25 to 29 No. Avg. Comp.	30 to 34 No. Avg. Comp.	35 to 39 No. Avg. Comp.	40 & up No. Avg. Comp.	Total	
Under 25	0	0	0	0	0	0	0	0	0	0	0	
25 to 29	0	4	0	0	0	0	0	0	0	0	4	
30 to 34	0	6	2	0	0	0	0	0	0	0	8	
35 to 39	0	2	4	1	0	0	0	0	0	0	7	
40 to 44	0	2	7	3	0	0	0	0	0	0	12	
45 to 49	0	7	5	1	1	1	0	0	0	0	15	
50 to 54	0	3	6	2	3	3	0	0	0	0	17	
55 to 59	0	2	8	3	1	4	1	0	0	0	19	
60 to 64	0	4	3	5	1	1	1	0	0	1	16	
65 to 69	0	2	0	1	0	0	0	0	0	0	3	
70 & up	0	0	0	0	0	0	0	0	0	0	0	
Total	0	32	35	16	6	9	2	0	0	1	101	

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

Dunlap Community Hospital Employees' Pension Plan

EIN:34-0733138 PN:001

For The Plan Year 1/1/2014 Through 12/31/2014

Assumed Retirement Age	Estimated Plan Participants	Percentage Expected to Retire	Number Expected to Retire	Weighted Factor
55	100.00	0%	0.00	0.00
56	100.00	0%	0.00	0.00
57	100.00	0%	0.00	0.00
58	100.00	0%	0.00	0.00
59	100.00	0%	0.00	0.00
60	100.00	0%	0.00	0.00
61	100.00	0%	0.00	0.00
62	100.00	0%	0.00	0.00
63	100.00	0%	0.00	0.00
64	100.00	0%	0.00	0.00
65	100.00	100%	100.00	6,500.00
			100.00	6,500.00

Weighted Average Retirement Age:

65

The participants who work past the Weighted Average Retirement Age are assumed to retire on valuation date.

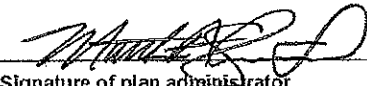
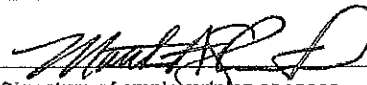
Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). 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
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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 Dunlap Community Hospital Employees' Pension Plan	1b Three-digit plan number (PN) <u>001</u>
	1c Effective date of plan <u>01/01/1976</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) Orrville Hospital Foundation Aultman Orrville Hospital 832 South Main Street Orrville OH 44667-2208	2b Employer Identification Number (EIN) <u>34-0733138</u> 2c Plan Sponsor's telephone number <u>(330) 684-4762</u> 2d Business code (see instructions) <u>622000</u>

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

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

SIGN HERE		<u>10/9/2015</u>	Matthew Stewart
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>10/9/2015</u>	Matthew Stewart
	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	5 189
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) 101
a(2) Total number of active participants at the end of the plan year.....	6a(2) 89
b Retired or separated participants receiving benefits.....	6b 32
c Other retired or separated participants entitled to future benefits.....	6c 57
d Subtotal. Add lines 6a(2), 6b, and 6c.	6d 178
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 1
f Total. Add lines 6d and 6e.	6f 179
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

1A 1I 3D 3H

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) ☒ 1 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 SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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

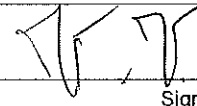
2014**This Form is Open to Public Inspection**For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>Dunlap Community Hospital 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 or 5500-SF <u>Orrville Hospital Foundation</u>	D Employer Identification Number (EIN) <u>34-0733138</u>
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>1</u> Day <u>1</u> Year <u>2014</u>			
2 Assets:			
a Market value		2a	<u>2,480,443</u>
b Actuarial value		2b	<u>2,257,328</u>
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.....	<u>30</u>	<u>813,490</u>	<u>813,490</u>
b For terminated vested participants.....	<u>58</u>	<u>407,348</u>	<u>407,348</u>
c For active participants.....	<u>101</u>	<u>984,778</u>	<u>990,537</u>
d Total.....	<u>189</u>	<u>2,205,616</u>	<u>2,211,375</u>
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	<u>6.44 %</u>	
6 Target normal cost	6	<u>0</u>	

Statement by Enrolled Actuary

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

SIGN HERE		<u>08/14/2015</u>
Signature of actuary		Date
<u>Vinod Vedvyas, FSA, MAAA, EA</u>		<u>14-04544</u>
Type or print name of actuary		Most recent enrollment number
<u>Standard Retirement Services</u>		<u>(781) 721-9493</u>
Firm name		Telephone number (including area code)
<u>300 Trade Center, Suite 2460</u>		
Address of the firm		
<u>Woburn MA 01801</u>		

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

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

Schedule SB (Form 5500) 2014
v. 140124

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)	0	145,593
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	145,593
10 Interest on line 9 using prior year's actual return of <u>20.52%</u>	0	29876
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		1848
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>6.27%</u>		116
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		1964
d Portion of (c) to be added to prefunding balance		1964
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)	0	177433

Part III Funding Percentages

14 Funding target attainment percentage	14	94.05 %
15 Adjusted funding target attainment percentage	15	102.07 %
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	88.67 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/17/2014	15,919				
07/09/2014	15,919				
09/15/2014	19,830				
10/16/2014	15,919				
12/16/2014	250				
02/24/2015	14,327				
Totals ▶			18(b)	82,164	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	78,746

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	(4) 4th
0	0	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		4
22 Weighted average retirement age	22		65
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		0
b Excess assets, if applicable, but not greater than line 31a	31b		0
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	199,615		63,675
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		63,675
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35)	36		63,675
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		78,746
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a		15,071
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		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

**DUNLAP COMMUNITY HOSPITAL EMPLOYEES' PENSION PLAN
EIN 34-0733138
PN 001**

December 31, 2014

<i>(a)</i>	<i>(b)</i> <i>Identity of issuer, borrower, lessor or similar party</i>	<i>(c)</i> <i>Description of investment including maturity date, rate of interest, collateral, and par or maturity value</i>	<i>(d)</i> <i>Cost</i>	<i>(e)</i> <i>Current value</i>
	Mutual Funds			
	PIMCO	PIMCO Short-Term Instl	\$ 1,740,165	\$ 1,712,380
	Guaranteed Investment Contract			
*	Standard Insurance Company	Standard Stable Asset Fund A	735,383	755,237
			<u>\$ 2,475,548</u>	<u>\$ 2,467,617</u>

* Party-in-interest to the Plan

The above information has been certified by Reliance Trust Company, the trustee, as complete and accurate.

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

**DUNLAP COMMUNITY HOSPITAL EMPLOYEES PENSION PLAN
EIN 34-0733138
PN 001**

For the year ended December 31, 2014

(a) <i>Identity of party involved</i>	(b) <i>Description of asset</i>	(c) <i>Purchase price</i>	(d) <i>Selling price</i>	(e) <i>Lease rental</i>	(f) <i>Expense incurred with transaction</i>	(g) <i>Cost of asset</i>	(h) <i>Current value of asset on transaction date</i>	(i) <i>Net gain or (loss)</i>
Series of Transactions								
*Reliance Trust Company	Reliance Advisory Trust Inv LC Portfolio - Common Collective Trust Fund							
	Purchases - 9	\$ 53,326	\$ -	\$ -	\$ -	\$ 53,326	\$ 53,326	\$ -
	Sales - 19	-	1,096,168	-	-	627,004	1,096,169	469,165
*Reliance Trust Company	Reliance Advisory Trust Inv FI Portfolio - Common Collective Trust Fund							
	Purchases - 9	13,469	-	-	-	13,469	13,469	-
	Sales - 19	-	257,000	-	-	201,845	257,000	55,155
*Reliance Trust Company	Reliance Advisory Trust Inv SM Portfolio - Common Collective Trust Fund							
	Purchases - 9	16,160	-	-	-	16,160	16,160	-
	Sales - 20	-	324,101	-	-	171,860	324,101	152,241
*Reliance Trust Company	Reliance Advisory Trust Inv IE Portfolio - Common Collective Trust Fund							
	Purchases - 9	12,230	-	-	-	12,230	12,230	-
	Sales - 20	-	241,360	-	-	157,840	241,360	83,520
PIMCO	Short-Term Inst Fund							
	Purchases - 21	1,880,175	-	-	-	1,880,175	1,880,175	-
	Sales - 22	-	139,760	-	-	140,010	139,760	(250)

*party-in-interest to the Plan

The above information has been certified by Reliance Trust Company, the trustee, as complete and accurate.