

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>OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT 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>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2009</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>01/01/2009</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>				
1c Effective date of plan <u>01/01/2009</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>OHIO GASTROENTEROLOGY GROUP, INC.</u> <u>3400 OLENTANGY RIVER ROAD</u> <u>COLUMBUS, OH 43202-1523</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-0834038</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>614-754-5500</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>621111</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-0834038</u>	2c Plan Sponsor's telephone number <u>614-754-5500</u>	2d Business code (see instructions) <u>621111</u>	
2b Employer Identification Number (EIN) <u>31-0834038</u>					
2c Plan Sponsor's telephone number <u>614-754-5500</u>					
2d Business code (see instructions) <u>621111</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.	10/14/2015	MEGAN DANA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2015	MEGAN DANA
	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	195
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)	160
a(2) Total number of active participants at the end of the plan year		6a(2)	161
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	36
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	197
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	197
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	8
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: 1C			
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) ☐ 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 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 OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN	B Three-digit plan number (PN) 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF OHIO GASTROENTEROLOGY GROUP, INC.	D Employer Identification Number (EIN) 31-0834038

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

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2014			
2 Assets:			
a Market value	2a	9821884	
b Actuarial value	2b	9821884	
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	0	0	0
b For terminated vested participants	15	14612	14612
c For active participants	190	8943701	8963259
d Total	205	8958313	8977871
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	5.90%	
6 Target normal cost	6	1993933	

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

SIGN HERE	Signature of actuary SCOTT R. MCHENRY Type or print name of actuary MCHENRY ADVISERS, INC. Firm name 134 EAST MAIN STREET NEW ALBANY, OH 43054 Address of the firm	10/14/2015 Date 14-06614 Most recent enrollment number 800-805-9538 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
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	0
10 Interest on line 9 using prior year's actual return of <u>6.53</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		2097047
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>6.70</u> %		140502
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		2237549
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	109.40 %
15 Adjusted funding target attainment percentage	15	109.40 %
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	118.35 %
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
08/01/2014	696500	0			
01/02/2015	1393000	0			
04/20/2015	731500	0			
07/27/2015	133890	0			
			Totals ▶	18(b)	2954890
				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	2787488
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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is 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	1993933	
b Excess assets, if applicable, but not greater than line 31a	31b	844013	
32 Amortization installments:	Outstanding Balance		
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	1149920	
	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	1149920	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	2787488	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1637568	
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 OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 OHIO GASTROENTEROLOGY GROUP, INC.	D Employer Identification Number (EIN) 31-0834038	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

(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:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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>OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN</u>		B Three-digit plan number (PN) ► <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OHIO GASTROENTEROLOGY GROUP, INC.</u>		D Employer Identification Number (EIN) <u>31-0834038</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	1427207	2258390
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	1561	21479
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	194439	246246
(5) Partnership/joint venture interests	1c(5)	379092	416474
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	7840459	10066519
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	
(2) Employer real property	1d(2)	0	
e Buildings and other property used in plan operation	1e	0	
f Total assets (add all amounts in lines 1a through 1e)	1f	9842758	13009108

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	9842758	13009108
---	-----------	---------	----------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	2954890	
(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)		2954890
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)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(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)	357551	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		357551
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	2458230	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2489014	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-30784
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-78222
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		3203435

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	36617	
(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)		36617
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)	468	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		468
j Total expenses. Add all expense amounts in column (b) and enter total	2j		37085

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3166350
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: VEID & VEID, CPAS

(2) EIN: 54-2131378

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		500000
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k			
l Has the plan failed to provide any benefit when due under the plan?.....		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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>OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OHIO GASTROENTEROLOGY GROUP, INC.</u>	D Employer Identification Number (EIN) <u>31-0834038</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): _____ 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>8</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): _____

OHIO GASTROENTEROLOGY GROUP, INC.
DEFINED BENEFIT PENSION PLAN
FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
For the year ended December 31, 2014



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INDEPENDENT AUDITORS' REPORT

To the Trustees of
Ohio Gastroenterology Group, Inc. Defined Benefit Pension Plan
Columbus, Ohio

Report on the Financial Statements

We have audited the accompanying financial statements of Ohio Gastroenterology Group, Inc. Defined Benefit Plan (the "Plan"), which comprise the statements of accumulated plan benefits and net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in accumulated plan benefits and net assets available for benefits for the years then ended, the supplemental schedules from Form 5500 (1) Schedule H, line 4i – Schedule of Assets (Held At End of Year) and (2) Schedule H, line 4j –Schedule of Reportable Transactions and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan 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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of the Ohio Gastroenterology Group, Inc. Defined Benefit Plan as of and for the years ended December 31, 2014 and 2013 and the changes in its financial status for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules Form 5500 (1) Schedule H, line 4i – Schedule of Assets (Held at End of Year) and (2) Form 5500 Schedule H, line 4j – Schedule of Reportable Transactions for the year ended December 31, 2014, together referred to as “supplemental information” are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the plan’s management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements and certain additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.


Certified Public Accountants

October 13, 2015

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
December 31, 2014 and 2013

ASSETS	<u>2014</u>	<u>2013</u>
Investments, at fair market value		
Cash equivalents and money market funds	21,479	1,561
Common stock	246,246	194,439
Partnership	416,474	379,092
Mutual funds	<u>10,066,519</u>	<u>7,840,459</u>
<i>Total investments</i>	10,750,718	8,415,551
 Receivables		
Employer contributions	<u>2,258,390</u>	<u>1,427,207</u>
<i>Total receivables</i>	<u>2,258,390</u>	<u>1,427,207</u>
 TOTAL ASSETS	<u>13,009,108</u>	<u>9,842,758</u>
 NET ASSETS AVAILABLE FOR PLAN BENEFITS	 <u>\$ 13,009,108</u>	 <u>\$ 9,842,758</u>

See accompanying notes and independent auditors' report

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ADDITIONS		
Additions to net assets attributed to:		
Investment income		
Dividends, interest & capital gain distributions	\$ 357,551	\$ 235,323
Realized (losses) or gains on sale of investments	(30,784)	40,624
Net appreciation in fair market value of partnership investment	37,382	28,064
Net (depreciation)/appreciation in fair market value of investments	<u>(115,604)</u>	<u>132,898</u>
<i>Total investment income</i>	248,545	436,909
 Contributions		
Employer	<u>2,954,890</u>	<u>2,757,207</u>
<i>Total contributions</i>	<u>2,954,890</u>	<u>2,757,207</u>
 <i>Total additions</i>	3,203,435	3,194,116
 DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	36,617	25,652
Administrative fees & other expenses	<u>468</u>	<u>1,010</u>
<i>Total deductions</i>	<u>37,085</u>	<u>26,662</u>
 NET INCREASE	3,166,350	3,167,454
 NET ASSETS AVAILABLE FOR PLAN BENEFITS AT BEGINNING OF YEAR	<u>9,842,758</u>	<u>6,675,304</u>
 NET ASSETS AVAILABLE FOR PLAN BENEFITS AT END OF YEAR	<u>\$ 13,009,108</u>	<u>\$ 9,842,758</u>

See accompanying notes and independent auditors' report

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
STATEMENTS OF ACCUMULATED PLAN BENEFITS
For the Years Ended December 31, 2014 and 2013

**ACTUARIAL PRESENT VALUE OF
ACCUMULATED PLAN BENEFITS**

	<u>2014</u>	<u>2013</u>
Vested benefits		
Participants currently receiving benefits (retirees)	\$ -	\$ -
Participants entitled to future benefits (vested terminations)	87,858	98,454
Other participants (active)	<u>12,898,242</u>	<u>9,475,622</u>
<i>Total vested benefits</i>	12,986,100	9,574,076
 Non-vested benefits	 <u>49,969</u>	 <u>22,135</u>
 TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	 <u>\$ 13,036,069</u>	 <u>\$ 9,596,211</u>

See accompanying notes and independent auditors' report

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS
For the Year Ended December 31, 2014

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT JANUARY 1, 2014	\$ 9,596,211
INCREASE (DECREASE) DURING THE YEAR ATTRIBUTABLE TO:	
Benefits earned	2,954,890
Interest	526,601
Benefits paid and actuarial gain due to mortality and terminations	(41,633)
Actuarial assumption change	-
<i>Net increase</i>	<u>3,439,858</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT DECEMBER 31, 2014	<u>\$ 13,036,069</u>

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

(See accompanying financial statements and independent auditors' report)

NOTE A - DESCRIPTION OF THE PLAN

The following brief description of Ohio Gastroenterology Group, Inc. Defined Benefit Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

1. General

The Plan is a cash balance defined benefit pension plan covering substantially all employees of Ohio Gastroenterology Group, Inc. (the Company) who have completed one year of service and attained the age of 21. The Plan, which became effective January 1, 2009, provides for pension and death benefits for its participants. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is administered by the Company through a pension committee comprised of Company officers. The Plan entry dates are January 1 and July 1 of each year.

2. Pension Benefits

The Plan provides monthly retirement benefits to participating employees who have completed three years of service and have reached retirement age. The normal retirement age is 62. The plan does not provide for early retirement benefits. The amount of the benefit is based upon the cash balance benefit, which is determined based upon the participant's group classification and compensation. The maximum benefit is the lesser of \$16,250 per month or 100% of salary. The benefit is payable as a monthly annuity for the life of the participant and is based upon years of service or plan participation. The participant may elect to take a lump sum distribution in lieu of the monthly retirement benefit.

The Plan does not provide for any death or disability benefits in excess of the participant's normal retirement benefit.

Upon termination for any reason other than death or retirement, a participant shall be entitled to a portion of the benefit accrued in accordance with the following vesting schedule:

<u>Credited Years</u>	<u>Vested Percent</u>
1	0%
2	0%
3	100%

Credited years are plan years commencing with the year of entry and ending with the retirement year, excluding the years with less than 1,000 hours of paid compensation.

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014 and 2013

(See accompanying financial statements and independent auditors' report)

NOTE A - DESCRIPTION OF THE PLAN (Continued)

3. Plan Termination

Although the Company has no intention to terminate the Plan, in the event of termination net assets attributable to benefits accumulated would be allocated among the participants and beneficiaries in the order prescribed by Section 4044 of ERISA.

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

Should the Plan terminate at some future time, whether all participants receive their benefits will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

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

2. Funding

The Plan's actuary performs a valuation as of January 1 of each year to determine the minimum Company contributions required to satisfy IRS minimum funding requirements based upon the benefits to be provided by the Plan. Funding is based on a required Pension Protection Act funding method which consists of a target normal cost based upon the value of benefits expected to be accrued during the year plus an amortization over 7 years of any excess of the funding target based upon the value of benefits accrued in prior years over the value of the Plan assets. The Company follows a policy of funding an amount equal to the cash balance allocations for the year which is sufficient to satisfy the "Minimum Funding Standards" of ERISA.

Eligible participants also receive an interest credit each year. The interest credit is equal to the benefit account balance as determined on the first day of the Plan year, multiplied by 5.5%.

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014 and 2013

(See accompanying financial statements and independent auditors' report)

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Administrative Fees

The majority of the costs and expenses of administering the Plan are paid by the Company.

4. Estimates & Assumptions

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain assumptions that affect the reported amounts of assets, liabilities and changes therein and disclosure of contingent assets, liabilities and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could vary from those estimates.

5. Payment of Benefits

Benefit payments to participants are recorded upon distribution.

NOTE C - ACTUARIAL COST METHOD & ASSUMPTIONS

The actuarial present value of accumulated Plan benefits is determined by an enrolled actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment.

The actuarial assumptions used to determine employer contributions to the Plan are as follows:

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014 and 2013

(See accompanying financial statements and independent auditors' report)

NOTE C - ACTUARIAL COST METHOD & ASSUMPTIONS (Continued)

	For PPA Funding	For 417(e)	For Actuarial Equiv.
Interest Rates	Segment 1 4.99%	Pre-Retirement 5.50%	Pre-Retirement 5.50%
	Segment 2 6.32%	Post-Retirement 5.50%	Post-Retirement 5.50%
	Segment 3 6.99%		
Pre-Retirement Turnover	None	None	None
Mortality	None	None	None
Assumed Ret. Age	Normal retirement age 62		Normal retirement age 62
Post-Retirement			
Mortality	Mortality table RP2000 Projected 29 & 21 years	GAR 94 without loads Projected to 2002 with scale AA 50%M/50%F	GAR 94 without loads Projected to 2002 with Scale AA 50% M/50%F

Assumed Benefit Form for Funding Normal Form

Calculated Effective Interest Rate 5.97%

Cash Balance Projected Interest Crediting Rate 5.50%

Asset Value: An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 100.0% of the market value of assets.

NOTE D - TAX STATUS OF THE PLAN

The Plan, which is individually designed, will file for its determination letter when the Internal Revenue Service determination letter cycle becomes available based on the Plan's sponsor Employer Identification Number.

The Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan is subject to routine audits by taxing authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2011.

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014 and 2013

(See accompanying financial statements and independent auditors' report)

NOTE E – INVESTMENTS

Investments exceeding 5% of the net assets available for benefits as of December 31, 2013 are as follows:

Blackrock Strategic Opportunity Income Fund	\$1,758,594
PIMCO Income Institutional Class	\$1,833,513
Vanguard Short Term Bond Fund	\$1,674,883

Investments exceeding 5% of the net assets available for benefits as of December 31, 2013 are as follows:

Blackrock Strategic Opportunity Income Fund	\$1,236,025
PIMCO Income Institutional Class	\$1,016,466
PIMCO Total Return Fund	\$1,277,658

NOTE F - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statements of net assets available for plan benefits. The United States generally accepted accounting principles provide a framework for measuring 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 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.

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014 and 2013

(See accompanying financial statements and independent auditors' report)

NOTE F - FAIR VALUE MEASUREMENTS (Continued)

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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2014 and 2013.

Common Stocks: Valued at the closing price reported on the active market on which the individual securities are traded (Level 1).

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 (Level 1).

Partnerships and Trusts taxed as Partnerships: Partnerships that are publicly traded are valued at the closing price reported on the active market on which the individual securities are traded (Level 1). Partnerships and Trusts taxed as Partnerships that are privately held and not publicly traded are valued based on their calculated NAV based on the assets and liabilities adjusted to fair market value. Privately held Partnerships and Trusts taxed as Partnerships are treated as (Level 2) based on NAV.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2014:

Assets at Fair Value as of December 31, 2014

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash equivalent and money market	<u>\$21,479</u>	-	-	<u>\$21,479</u>
Common stocks in an industrial conglomerate	<u>\$246,246</u>	-	-	<u>\$246,246</u>
Partnership	<u>-</u>	<u>\$416,474</u>	-	<u>\$416,474</u>
Mutual funds:				
Balanced funds	\$364,733	-	-	\$364,733
Fixed income funds	5,919,857	-	-	5,919,857
Other funds	<u>3,781,929</u>	<u>-</u>	<u>-</u>	<u>3,781,929</u>
Total mutual funds	<u>\$10,066,519</u>	<u>-</u>	<u>-</u>	<u>\$10,066,519</u>
Total Investments and Cash	<u>\$10,334,244</u>	<u>\$416,474</u>	<u>-</u>	<u>\$10,750,718</u>

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014 and 2013

(See accompanying financial statements and independent auditors' report)

NOTE F - FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2013:

Assets at Fair Value as of December 31, 2013

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market	<u>\$1,561</u>	-	-	<u>\$1,561</u>
Common stocks in an industrial conglomerate	<u>\$194,439</u>	-	-	<u>\$194,439</u>
Partnership	<u>-</u>	<u>\$379,092</u>	-	<u>\$379,092</u>
Mutual funds:				
Balanced funds	\$288,545	-	-	\$288,545
Fixed income funds	4,504,110	-	-	4,504,110
Other funds	-	-	-	<u>3,047,804</u>
	<u>3,047,804</u>			
Total mutual funds	<u>\$7,840,459</u>	-	-	<u>\$7,840,459</u>
Total Investments and Cash	<u>\$8,036,459</u>	<u>\$379,092</u>	<u>-</u>	<u>\$8,415,551</u>

	<u>Level 1</u>	<u>Level 2</u>
Changes in 2013	Year End	Year End
Contributions	\$2,123,707	
Net (depreciation)/appreciation	(115,604)	\$37,382
Dividends/capital distributions	357,551	
Realized (Losses)	(30,784)	
Benefits Paid	(36,635)	
Fees	<u>(450)</u>	<u>-</u>
Total Change	<u>\$2,297,785</u>	<u>\$37,382</u>

Financial Assets/Liabilities Measured at Fair Value on a Non-recurring Basis

There were no financial assets/liabilities measured at fair value on a non-recurring basis.

Fair Value of Financial Instruments

The carrying amounts of the Plan's financial instruments, including the employer contributions receivable, approximate fair value due to the short maturities of these financial instruments.

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
December 31, 2014 and 2013

(See accompanying financial statements and independent auditors' report)

NOTE F - FAIR VALUE MEASUREMENTS (Continued)

Fair Value of Investments in Entities that Use Net Asset Value

The following table summarizes investments measured at fair value based on net asset value NAVs per share as of December 31, 2014.

Description	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Hatteras Multi Strategy TEI	\$416,474	N/A	Quarterly	One Year

The following table summarizes investments measured at fair value based on net asset value NAVs per share as of December 31, 2013.

Description	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Hatteras Multi Strategy TEI	\$379,092	N/A	Quarterly	One Year

NOTE G - MARKET CONCENTRATION RISK

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

NOTE H - SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 13, 2015, the date on which the financial statements were available for issue. There were no material events subsequent to January 1, 2015 thru October 13, 2015.

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PLAN
(EIN 31-0834038)
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(Form 5500, Schedule H, Line 4i)
December 31, 2014

Description	Cost	Current Value
Cash Equivalents and Money Market Funds		
Schwab Adv. Cash Reserves Fund - Premier	\$ 19,699	\$ 19,699
Cash	1,780	1,780
Total Cash	<u>21,479</u>	<u>21,479</u>
Common Stock		
Berkshire Hathaway Cl B	134,435	246,246
Partnership		
Hatteras Multi-Strgy TEI Inst Fund LP	349,472	416,474
Mutual Funds		
Absolute Strategies Fund Inst	420,077	421,216
AQR Diversified Arbitrage Fund Inst	420,440	385,185
BlackRock Strategic Income Opportunity	1,754,389	1,758,594
Cullen High Dividend	138,514	179,541
DFA Emerging Markets Value Fund Inst	65,235	56,855
DFA U.S. Large Cap Value	92,492	144,525
DFA U.S. Small Cap Value	39,665	54,177
Federated Short Term Income Fund CL Y	359,444	354,875
Harbor Capital Appreciation Fund Instl	167,046	208,851
Harbor International Fund Instl	386,919	400,762
Harbor Small Cap Value Fund Inst	14,483	20,695
Hussman Strategic Growth Fund	582,156	493,063
IVA International Fund Instl	489,115	488,183
Longleaf Partners Small-Cap Fund	83,915	92,809
Matthews Pacific Tiger Fund	116,743	129,467
Meridian Growth Fund	90,814	92,708
Metropolitan West High Yield	314,735	297,992
Parametric Emerging Markets	117,237	115,986
PIMCO Commodity Real Return Strategy Fund	365,087	241,864
PIMCO Income Institutional Class	1,840,374	1,833,513
Vanguard Dividend Appreciation	287,179	364,733
Vanguard Short Term Bond Fund	1,684,487	1,674,883
Weitz Partners III Opportunity Fund	212,206	256,042
Total Mutual Funds	<u>10,042,752</u>	<u>10,066,519</u>
TOTAL ASSETS HELD FOR INVESTMENT PURPOSES	<u>\$ 10,548,138</u>	<u>\$ 10,750,718</u>

Note: There are no known parties-in-interest.

OHIO GASTROENTEROLOGY GROUP, INC. DEFINED BENEFIT PLAN
(EIN 31-0834038)
SCHEDULE OF REPORTABLE TRANSACTIONS
(Form 5500, Schedule H, Line 4j)
December 31, 2014

Purchase Price	Sale/ Maturity Proceeds	Expense Incurred With Transaction	Cost of Assets	Current Value of Assets on Transaction Date	Net Gain (Loss)
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Category (iii) - A Series of Transactions in a Security Issue Aggregating 5% of Plan Assets

Vanguard Short Term Bond Fund	\$ 1,684,487	\$ -	\$ -	\$ 1,684,487	\$ 1,684,487	\$ -
Pimco Income Institutional Class	\$ 831,144	\$ -	\$ -	\$ 831,144	\$ 831,144	\$ -
Pimco Total Return Fund	\$ 373,971	\$ -	\$ -	\$ 373,971	\$ 373,971	\$ -
Pimco Total Return Fund		\$ 1,684,487	\$ -	\$ 1,703,464	\$ 1,684,487	\$ (18,977)

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.**

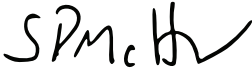
▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan Ohio Gastroenterology Group, Inc. Defined Benefit Pension Plan	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Ohio Gastroenterology Group, Inc.	D Employer Identification Number (EIN) 31-0834038
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month 01 Day 01 Year 2014	
2 Assets:	
a Market value	2a 9821884
b Actuarial value	2b 9821884
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants 0 (2) Vested Funding Target 0 (3) Total Funding Target 0
b For terminated vested participants	15 14612 14612
c For active participants	190 8943701 8963259
d Total	205 8958313 8977871
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 5.97%
6 Target normal cost	6 1993933

Statement by Enrolled Actuary

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

SIGN HERE	
Signature of actuary	Date 1406614
Scott R. McHenry	Most recent enrollment number 800-805-9538
Type or print name of actuary	Telephone number (including area code)
McHenry Advisers, Inc.	
Firm name	
134 East Main Street	
New Albany OH 43054	
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 ☐

OHIO GASTROENTEROLOGY GROUP, INC.
DEFINED BENEFIT PENSION PLAN

Statement of Actuarial Assumptions and Method

Plan Year: 1/1/2014 to 12/31/2014

Valuation Date: 1/1/2014

		<u>For Funding</u>		<u>For 417(e)</u>	<u>For Actuarial Equiv.</u>
		<u>Min</u>	<u>Max</u>		
Interest Rates	Seg 1	4.99%	1.25%	Pre-Retirement 5.50%	Pre-Retirement 5.50%
	Seg 2	6.32%	4.06%	Post-Retirement 5.50%	Post-Retirement 5.50%
	Seg 3	6.99%	5.08%		
Pre-Retirement					
Turnover	None			None	None
Mortality	None			None	None
Assumed Ret Age	Normal retirement age 62				Normal retirement age 62
Post-Retirement					
Mortality	Male-modified RP2000 combined healthy male projected 29 & 21 years Female-modified RP2000 combined healthy female projected 29 & 21 year			GAR 94 without loads projected to 2002 with scale AA 50%M/50%F	GAR 94 without loads projected to 2002 with scale AA 50%M/50%F
Assumed Benefit Form For Funding				Normal Form	
Calculated Effective Interest Rate				5.97%	
Cash Balance Projected Interest Crediting Rate				5.50%	

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 100.0% of the market value of assets.

OHIO GASTROENTEROLOGY GROUP, INC.
DEFINED BENEFIT PENSION PLAN

Summary of Plan Provisions
Plan Year: 1/1/2014 to 12/31/2014
Valuation Date: 1/1/2014

Plan Effective Date	January 1, 2009
Plan Year	From January 1 to December 31
Eligibility	All employees not excluded by class are eligible to enter on the January 1 or July 1 coincident with or following the completion of the following requirements: 1 year of service Minimum age 21
Normal Retirement Age	All participants are eligible to retire with their full retirement benefit on attainment of age 62.
Normal Retirement Benefit	Based on their group classification, participants receive a cash balance contribution equal to a percentage of compensation or a fixed dollar amount. Maximum benefit is \$17,500 per month Maximum percent of salary is 100%
Normal Form of Benefit	A benefit payable for the life of the participant
Accrued Benefit	A fraction of the normal retirement benefit, calculated based on average salary on the calculation date. The numerator of the fraction is equal to the participant's credited years earned on the calculation date, and the denominator is equal to the participant's total projected credited years at normal retirement. Credited years are plan years commencing with the year of entry and ending with the retirement year excluding the following: Years with less than 1,000 hours
Termination Benefit	Upon termination for any reason other than death, disability or retirement a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following vesting schedule:

Credited Years	Vested Percent
1	0
2	0
3	100

Credited years are plan years commencing with the year of hire and ending with the retirement year excluding the following:

Years with less than 1,000 hours

OHIO GASTROENTEROLOGY GROUP, INC.
DEFINED BENEFIT PENSION PLAN

Summary of Plan Provisions
Plan Year: 1/1/2014 to 12/31/2014
Valuation Date: 1/1/2014

Top-Heavy Minimum Benefit	Top-heavy minimum benefits are provided under another plan of the employer.
Top-Heavy Status	A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently top-heavy.
Death Benefit	Actuarial Equivalent of the accrued benefit earned to date of death
Cash Balance	The Interest Crediting Rate for this plan year is 5.50%

OHIO GASTROENTEROLOGY GROUP, INC.**DEFINED BENEFIT PENSION PLAN**

Schedule of Active Participant Data

Plan Year: 1/1/2014 to 12/31/2014

Valuation Date: 1/1/2014

Svc/ Age	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
<25	1	2	0	0	0	0	0	0	0	0	3
Avg Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
25-29	2	10	6	0	0	0	0	0	0	0	18
Avg Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
30-34	4	12	5	0	0	0	0	0	0	0	21
Avg Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3849
35-39	3	10	4	0	0	0	0	0	0	0	17
Avg Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
40-44	1	15	10	0	0	0	0	0	0	0	26
Avg Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	10128
45-49	4	6	12	0	0	0	0	0	0	0	22
Avg Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	6622
50-54	2	7	16	0	0	0	0	0	0	0	25
Avg Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	6833
55-59	2	11	7	0	0	0	0	0	0	0	20
Avg Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	5177
60-64	0	11	15	0	0	0	0	0	0	0	26
Avg Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	7758
65-69	0	3	5	0	0	0	0	0	0	0	8
Avg Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
70+	0	3	1	0	0	0	0	0	0	0	4
Avg Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total	19	90	81	0	0	0	0	0	0	0	190
Avg Comp	n/a	5006	9188	n/a	n/a	n/a	n/a	n/a	n/a	n/a	6633

*Employees who have not met the minimum eligibility requirements are excluded

Average Age: 46.8

Average Service: 3

**OHIO GASTROENTEROLOGY GROUP, INC.
DEFINED BENEFIT PENSION PLAN
EIN 31-0834038 / PN 003**

Schedule SB, line 19 – Discounted Employer Contributions

Valuation Date: 1/1/2014

<u><i>Date of Contribution</i></u>	<u><i>Valuation Date</i></u>	<u><i>Amount of Contribution</i></u>	<u><i>Year to Which Contribution Applies</i></u>	<u><i>Applicable Effective Interest Rate</i></u>	<u><i>Interest Adjusted Contribution</i></u>
8/11/2014	1/1/2014	696,500.00	2014	5.97%	672,380.11
1/2/2015	1/1/2014	1,393,000.00	2014	5.97%	1,314,366.47
4/20/2015	1/1/2014	731,500.00	2014	5.97%	678,474.29
7/27/2015	1/1/2014	133,890.15	2014	5.97%	122,267.46
Totals:		2,954,890.15			2,787,488.33

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year

a	Contributions allocated toward unpaid minimum required contribution from prior years	19a	0.00
b	Contributions made to avoid benefit restrictions adjusted to valuation date	19b	0.00
c	Contributions allocated toward minimum required contribution for current year, adjusted to val	19c	2,787,488.33

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

Plan: Ohio Gastroenterology Group, Inc. Defined Benefit Pension Plan

Sponsor: Ohio Gastroenterology Group, Inc.

EIN: 31-0834038

Plan Number: 003

Plan Year: 01/01/2014 - 12/31/2014

Line 22

The Weighted Average Retirement Age is calculated based upon the PPA Funding Target:

Retirement Age	PPA Funding Target
62	7,397,094
63	1,372,950
64	24,728
66	149,769
67	6,059
68	4,938
69	10,279
70	5,386
71	1,644
73	5,024

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Ohio Gastroenterology Group, Inc. Defined Benefit Pension Plan **EIN:** 31-0834038
Plan Sponsor's Name Ohio Gastroenterology Group, Inc. **PN:** 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
		Money Market		
x	Schwab Adv. Cash Reserves - Premier		19,699	19,699
		Cash		
x	Cash		1,780	1,780
		Common Stock		
x	Berkshie Hathaway Cl B		134,435	246,246
		Limited Partnership		
x	Hatteras Multi-Strgy TEI Inst Fund		349,472	416,474
		Mutual Fund		
x	Absolue Strategies Fund Inst		420,077	421,216
		Mutual Fund		
x	AQR Diversified Arbitrage Fund Inst		420,440	385,185
		Mutual Fund		
x	Black Rock Strategic Income Oppor		1,754,389	1,758,594

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Ohio Gastroenterology Group, Inc. Defined Benefit Pension Plan **EIN:** 31-0834038
Plan Sponsor's Name Ohio Gastroenterology Group, Inc. **PN:** 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
		Mutual Fund		
X	Cullen High Dividend		138,514	179,541
		Mutual Fund		
X	DFA Emerging Markets Value Fund Ins		65,235	56,855
		Mutual Fund		
X	DFA U.S. Large Cap Value		92,492	144,525
		Mutual Fund		
X	DFA U.S. Small Cap Value		39,665	54,177
		Mutual Fund		
X	Federated Short Term Income Fd CL Y		359,444	354,875
		Mutual Fund		
X	Harbor Capital Appreciation Fund		167,046	208,851
		Mutual Fund		
X	Harbor International Fund Instl		386,919	400,762

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Ohio Gastroenterology Group, Inc. Defined Benefit Pension Plan **EIN:** 31-0834038
Plan Sponsor's Name Ohio Gastroenterology Group, Inc. **PN:** 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
		Mutual Fund		
x	Harbor Small Cap Value Fund		14,483	20,695
		Mutual Fund		
x	Hussman Strategic Growth Fund		582,156	493,063
		Mutual Fund		
x	IVA Ingernternational Fund		489,155	488,183
		Mutual Fund		
x	Longleaf Partners Small-Cap Fund		83,915	92,809
		Mutual Fund		
x	Matthews Pacific Tiger fund		116,743	129,467
		Mutual Fund		
x	Meridian Growth Fund		90,814	92,708
		Mutual Fund		
x	Metropolitan West High Yield		314,735	297,992

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Ohio Gastroenterology Group, Inc. Defined Benefit Pension Plan **EIN:** 31-0834038
Plan Sponsor's Name Ohio Gastroenterology Group, Inc. **PN:** 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
		Mutual Fund		
x	Parametric Emerging Markets		117,237	115,986
		Mutual Fund		
x	PIMCO Commodity Real Ret Strategy		365,087	241,864
		Mutual Fund		
x	PIMCO Income Institutional Class		1,840,374	1,833,513
		Mutual Fund		
x	Vanguard Dividend Appreciation		287,179	364,733
		Mutual Fund		
x	Vanguard Short Term Bond Fund		1,684,487	1,674,883
		Mutual Fund		
x	Weitz Partners III Oppoortunity Fd		212,206	256,042