

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>APS MEDICAL BILLING SAVINGS PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
		1c Effective date of plan	<u>07/01/2013</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)	<u>HOSPITAL SERVICE ASSOCIATES, INC.</u> <u>APS MEDICAL BILLING</u> <u>5700 SOUTHWYCK BLVD.</u> <u>TOLEDO, OH 43614</u>		
	2b Employer Identification Number (EIN)	<u>34-0968235</u>	
	2c Plan Sponsor's telephone number	<u>419-866-1804</u>	
	2d Business code (see instructions)	<u>561490</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.		
	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)
<u>CHARLES J. MIRA</u> <u>MIRA KOLENA, LTD.</u> <u>4841 MONROE ST STE 350</u> <u>TOLEDO, OH 43623</u>			<u>419-474-5020</u>

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	162
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)	162
a(2) Total number of active participants at the end of the plan year		6a(2)	185
b Retired or separated participants receiving benefits		6b	
c Other retired or separated participants entitled to future benefits.....		6c	8
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	193
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	
f Total. Add lines 6d and 6e		6f	193
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	157
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: 2E 2F 2G 2J 2K 2S 2T 3D			
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 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 APS MEDICAL BILLING SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 HOSPITAL SERVICE ASSOCIATES, INC.	D Employer Identification Number (EIN) 34-0968235	

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
UBS - FINDLEY WISE WEALTH MGMT. 5757 MONROE STREET SYLVANIA, OH 43560

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

UBS FINANCIAL SERVICES, INC.

13-2638166

(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?
70 27 50	CONSULTING	12668	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ASCENSUS

11-3665754

(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?
55 37 64 99 15 50	RECORD KEEPER	6678	Yes ☒ No ☐	Yes ☐ No ☒	253	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:

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)**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)**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 G (Form 5500) Department of Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	Financial Transaction Schedules 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.
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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 APS MEDICAL BILLING SAVINGS PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 HOSPITAL SERVICE ASSOCIATES, INC.	D Employer Identification Number (EIN) 34-0968235

Part I	Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions.
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(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐	DEBORAH DECANT 202 CONNELSVILLE TOLEDO, OH 43615	ORIGINATION DATE: MAY 16, 2013, MATURITY DATE: MAY 16, 2016; 4.25%, COLLATERIALIZED 50% OF VESTED BENEFIT

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest
5000			5000	5000	

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year			Amount overdue
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year			Amount overdue
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year			Amount overdue
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year			Amount overdue
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year			Amount overdue
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

Part II Schedule of Leases in Default or Classified as Uncollectible

Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions)

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

Part III Nonexempt Transactions

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

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>APS MEDICAL BILLING SAVINGS 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>HOSPITAL SERVICE ASSOCIATES, INC.</u>		D Employer Identification Number (EIN) <u>34-0968235</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)		
	(2) Participant contributions.....	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common.....	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)	19294	54791
	(9) Value of interest in common/collective trusts	1c(9)	157151	147007
	(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)	2919058	3340017
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(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	3095503	3541815

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		21601
k Total liabilities (add all amounts in lines 1g through 1j)	1k		21601

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3095503	3520214
---	-----------	---------	---------

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)	35106	
(B) Participants	2a(1)(B)	258574	
(C) Others (including rollovers)	2a(1)(C)	30046	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		323726
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)	897	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		897
(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)	42275	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		42275
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		3209
(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)		200325
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		570432

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	129344	
(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)		129344
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)	16377	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		16377
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		145721

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		424711
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: MIRA KOLENA, LTD.

(2) EIN: 34-1840794

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		300000
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k			
l Has the plan failed to provide any benefit when due under the plan?.....		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	
4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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>APS MEDICAL BILLING SAVINGS 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>HOSPITAL SERVICE ASSOCIATES, INC.</u>	D Employer Identification Number (EIN) <u>34-0968235</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>45-0404698</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	

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
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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
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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.
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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

APS MEDICAL BILLING SAVINGS PLAN

Year Ended December 31, 2014 and
For the Period from July 1, 2013 (Date of Inception) to December 31, 2013
with Independent Auditor's Report

APS Medical Billing Savings Plan

**Financial Statements
and Supplemental Schedules**

**Year Ended December 31, 2014 and
For the Period from July 1, 2013 (Date of Inception) to December 31, 2013**

Table of Contents

Independent Auditor's Report	1
------------------------------------	---

Audited Financial Statements

Statements of Net Assets Available for Benefits.....	3
Statements of Changes in Net Assets Available for Benefits.....	4
Notes to Financial Statements	5

Supplemental Schedules:

Schedule G, Part I - Schedule of Loans of Fixed Income Obligation in Default - December 31, 2014.....	16
Schedule H, line 4i - Schedule of Assets (Held At End of Year) - December 31, 2014	17
Schedule H, line 4i - Schedule of Assets (Held At End of Year) - December 31, 2013	18

Note – Additional schedules required by Section 2520.103-10 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.



MIRA+KOLENA

Certified Public Accountants & Consultants

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Certified Public
Accountants

INDEPENDENT AUDITOR'S REPORT

Plan Administrator
APS Medical Billing Savings Plan

Report On the Financial Statements

We were engaged to audit the accompanying financial statements of the APS Medical Billing Savings 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 year ended December 31, 2014 and for the period from July 1, 2013 (date of inception) to December 31, 2013, 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 by Ascensus Trust Company (the "Trustee"), except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the Trustee as of December 31, 2014 and 2013, for the year ended December 31, 2014, and for the period from July 1, 2013 (date of inception) to December 31, 2013, 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.

Other Matter

The supplemental schedule of loans or fixed income obligations in default as of December 31, 2014, and schedules of assets (held at end of year) as of December 31, 2014 and 2013 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the 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.

Mira + Kolena, Ltd.

September 28, 2015

APS Medical Billing Savings Plan

Statements of Net Assets Available for Benefits

December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Investments, at fair value:		
Mutual funds	\$ 3,340,017	\$ 2,919,058
Common collective trust	<u>147,007</u>	<u>157,151</u>
	3,487,024	3,076,209
Notes receivable from participants	<u>54,791</u>	<u>19,294</u>
	<u>3,541,815</u>	<u>3,095,503</u>
Total assets	3,541,815	3,095,503
Liabilities - excess contributions payable	<u>21,601</u>	<u>-</u>
Net assets available for benefits	<u><u>\$ 3,520,214</u></u>	<u><u>\$ 3,095,503</u></u>

See accompanying notes to financial statements.

APS Medical Billing Savings Plan

Statements of Changes in Net Assets Available for Benefits

**Year Ended December 31, 2014 and
For the Period from July 1, 2013 (Date of Inception) to December 31, 2013**

	<u>2014</u>	<u>For the Period from July 1, 2013 (Date of Inception) to December 31, 2013</u>
Additions to net assets available for benefits:		
Investment income:		
Interest and dividends	\$ 42,275	\$ 27,108
Net appreciation in fair value of investments:		
Mutual funds	200,325	295,224
Common collective trust	<u>3,209</u>	<u>1,057</u>
	<u>203,534</u>	<u>296,281</u>
Interest income on notes receivable from participants	897	324
Contributions:		
Participant	258,574	104,086
Employer	35,106	13,632
Rollovers	<u>30,046</u>	<u>-</u>
	323,726	117,718
Transfer from United Collection Bureau Savings Plan and Trust	<u>-</u>	<u>2,663,217</u>
Total additions	570,432	3,104,648
Deductions from net assets available for benefits:		
Benefits paid to participants	129,344	4,768
Administrative expenses	<u>16,377</u>	<u>4,377</u>
Total deductions	<u>145,721</u>	<u>9,145</u>
Net increase in net assets available for benefits	424,711	3,095,503
Net assets available for benefits at beginning of period	<u>3,095,503</u>	<u>-</u>
Net assets available for benefits at end of period	<u><u>\$3,520,214</u></u>	<u><u>\$ 3,095,503</u></u>

See accompanying notes to financial statements.

APS Medical Billing Savings Plan

Notes to Financial Statements

December 31, 2014 and 2013

1. Description of Plan

The following summary description of the APS Medical Billing Savings Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information on the provisions and operation of the Plan.

General

The Plan is a defined contribution plan which covers all eligible employees of the plan sponsor, Hospital Service Associates, Inc. dba APS Medical Billing (“the Company”). Employees must be at least 21 years of age and have completed one month of service in the year ending December 31. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Prior to July 1, 2013, the Company was a subsidiary of United Collection Bureau, Inc. (“UCB”). Effective July 1, 2013, the Company split-off its operations from UCB. In conjunction with this event, the Company sponsored the Plan for its employees. On August 22, 2013, \$2,663,217 of the assets related to the Company employees were transferred from UCB Savings Plan and Trust to the Plan, including outstanding participant loans of \$23,550.

Trust Agreement

Assets of the Plan at December 31, 2014 and 2013 are held for safekeeping and investment by the Trustee, Ascensus Trust Company (“Trustee”), under an agreement with the Trustee. Ascensus Trust Company was formerly known as Frontier Trust Company.

Recently Issued Accounting Standards

In July 2015, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965); (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient*. This new accounting standard simplifies certain aspects of employee benefit plan accounting including the elimination of certain disclosures and measurement requirements. ASU 2015-12 is effective for fiscal years beginning after December 15, 2015 and companies may elect to adopt any or all of the provisions of the new standard. Early adoption is permitted in 2014. The Company has not elected to early adopt any of the new provisions in ASU 2015-12.

Contributions

Participants may contribute annually up to 80% of annual compensation, exclusive of insurance reimbursements, not to exceed \$17,500 in 2014 and 2013. Participants may make Roth 401(k) contributions which will be maintained in a separate account. In addition, participants over age 50 may contribute an additional \$5,500 in 2014 and 2013. Participants may also contribute amounts representing distributions from other qualified defined contribution plans and certain individual retirement accounts. The Company makes matching contributions to the Plan equal to a discretionary percentage determined annually by the Company. The Company makes matching contributions for all elective deferrals equal to 15% of the first 6% of base compensation.

APS Medical Billing Savings Plan

Notes to Financial Statements - continued

December 31, 2014 and 2013

1. Description of Plan - continued

Contributions - continued

Contributions received from participants for 2014 were net of excess contributions payable of \$21,601 to certain active participants for excess deferral contributions as required to satisfy the relevant non-discrimination provisions of the Plan. These amounts are paid in the year subsequent to the contribution and have been reflected as a liability in the statement of net assets available for benefits at December 31, 2014. There were no excess contributions received from participants for 2013.

Participant Accounts

Each participant account is credited with the participant's contribution and allocations of the Company's contribution and Plan earnings. Allocations of Plan earnings are based on participant account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participant contributions to the Plan plus actual earnings thereon are vested immediately. The Company's matching contribution and discretionary contribution portion plus actual earnings thereon are vested based on years of service. A participant is vested 20% after two years of service, vesting by 20% for each additional year of service up to 100% vesting after the sixth year of service.

Investments

The Plan holds its investments under a trust agreement with the Trustee at December 31, 2014 and 2013 to serve as a custodian of the investments held on behalf of participants. The Plan allows for investment of a participant's account balance in 17 different mutual fund investment options and participants may change their investment options at any time throughout the year.

Notes Receivable from Participants

Participants may borrow from their fund accounts a portion of their total vested account balance. Loan terms range from one to five years. The loans are secured by 50% of the vested balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Trustee. Principal and interest at 4.25% is paid ratably through payroll deductions.

Under U.S. Department of Labor regulations, the Plan must identify each calendar quarter any participant loan in default. The participant has until the end of the following quarter to pay the overdue amounts. If not paid, a taxable distribution of the unpaid participant loan balance plus accrued interest will be declared.

APS Medical Billing Savings Plan

Notes to Financial Statements - continued

December 31, 2014 and 2013

1. Description of Plan - continued

Benefit Payments

On termination of service due to death, disability, normal retirement at age 65 or other reasons, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account, installment payments over a specified period of time, or a joint and survivor annuity.

Administrative Expenses

Substantially all of the administrative expenses incurred by the Plan are paid by the Company.

2. Summary of Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition

Shares of mutual funds are valued at quoted market prices in active market which represent the net asset value of shares held by the Plan at year end. The current value in shares of common collective trust funds is based on the fair market value with any investments held in fully benefit responsive contracts adjusted to contract value. Interest and dividend income is recorded on the accrual basis.

In accordance with FASB Accounting Standards Codification ("ASC") 962 *Plan Accounting – Defined Contribution Plans*, investment contracts held by defined contribution plans are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. As required by ASC 962, the statement of net assets available for benefits presents the fair value of the investment contracts held by common collective trust funds. However, at December 31, 2014, fair value of the common collective trust approximates contract value and no adjustment of the fully benefit-responsive investment contracts from fair value to contract value is presented in the statement of changes in net assets available for benefits.

Benefit Payments

Payments of benefits are recorded when paid.

APS Medical Billing Savings Plan

Notes to Financial Statements - continued

December 31, 2014 and 2013

2. Summary of Accounting Policies - continued

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan's management to make estimates and assumptions that affect the reported amounts of Plan assets, liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Notes Receivable from Participants

Participant loans are classified as notes receivable from participants and measured at unpaid principal balance plus accrued interest.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate, credit, liquidity and overall market volatility. Due to the level of risk associated with certain investment securities and the sensitivity of certain fair value estimates to changes in valuation assumptions, it is reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and participants' individual account balances.

Subsequent Events

The Plan has evaluated subsequent events for potential recognition and/or disclosure in the December 31, 2014 financial statements through September 28, 2015, the date financial statements are available to be issued.

3. Information Certified by the Trustee (Unaudited)

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate in accordance with Section 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 by the trustee as of December 31, 2014 and 2013 and for the year ended December 31, 2014 and the period from July 1, 2013 (date of inception) to December 31, 2013:

APS Medical Billing Savings Plan

Notes to Financial Statements - continued

December 31, 2014 and 2013

3. Information Certified by the Trustee (Unaudited) - continued

	<u>2014</u>	<u>For the Period from July 1, 2013 (Date of Inception) to December 31, 2013</u>
Assets		
Investments, at fair value:		
Mutual funds:		
JP Morgan:		
Large-Cap Growth	\$ 1,270,016	\$ 1,115,390
Core Plus Bond Institutional	168,995	129,682
Invesco Funds:		
Diversified Dividend	292,888	226,695
Balanced-Risk Allocation	250,522	230,141
Vanguard Funds:		
Small-Cap Value Index Admiral	362,798	318,701
Mid-Cap Index Admiral	55,668	-
Small-Cap Growth Index Admiral	18,023	11,224
500 Index Admiral	2,914	-
Total International Stock Index Admiral	1,528	-
500 Index Signal	-	1,150
Mid-Cap Index Signal	-	46,824
Total International Stock Index	-	832
First Eagle Global	305,048	295,151
Wells Fargo Advantage Discovery Institutional	239,638	238,907
American Funds EuroPacific Growth	160,383	151,497
Franklin US Government Securities Advantage	85,382	66,842
American Century Mid-Cap Value	43,753	27,889
Templeton Global Bond Advantage	42,225	29,087
Ivy Asset Strategy	40,236	29,046
	<u>3,340,017</u>	<u>2,919,058</u>
Common collective trust:		
MetLife Stable Value Solutions	147,007	157,151
Notes receivable from participants	54,791	19,294
	<u><u>\$ 3,541,815</u></u>	<u><u>\$ 3,095,503</u></u>

APS Medical Billing Savings Plan

Notes to Financial Statements - continued

December 31, 2014 and 2013

3. Information Certified by Trustee (Unaudited) – continued

	<u>2014</u>	<u>For the Period from July 1, 2013 (Date of Inception) to December 31, 2013</u>
Transactions		
Balance at beginning of year	\$ 3,095,503	\$ -
Additions:		
Transfer from UCB Savings Plan and Trust	-	2,663,217
Contributions	345,327	117,718
Net appreciation in fair value of investments	203,534	296,281
Interest and dividends	42,275	27,108
Interest income on notes receivable from participants	897	324
	<u>592,033</u>	<u>3,104,648</u>
Deductions:		
Benefit payments	129,344	4,768
Administrative expenses	16,377	4,377
	<u>145,721</u>	<u>9,145</u>
Balance at end of year	<u><u>\$ 3,541,815</u></u>	<u><u>\$ 3,095,503</u></u>

In August 2013, the Plan's trustee, Frontier Trust Company, received \$2,663,217, including \$23,550 of participant loans, from Capital Bank and Trust Company, the trustee of the UCB Savings Plan and Trust (see Note 1).

4. Investments

The following presents investments at December 31, 2014 and 2013 that represent 5% or more of the Plan's net assets available for benefits as of the end of the Plan year:

	<u>2014</u>	<u>2013</u>
JP Morgan Large-Cap Growth Fund	\$ 1,270,016	\$ 1,115,390
Vanguard Small-Cap Value Index Admiral Fund	362,798	318,701
First Eagle Global Fund	305,048	295,151
Invesco Diversified Dividend Fund	292,888	226,695
Invesco Balanced-Risk Allocation Fund	250,522	230,141
Wells Fargo Advantage Discovery Institutional Fund	239,638	238,907
MetLife Stable Value Solutions Trust	*	157,151

* - Investment balance represents less than 5% of plan net assets.

APS Medical Billing Savings Plan

Notes to Financial Statements - continued

December 31, 2014 and 2013

4. Investments – continued

In 2014 and for the period from July 1, 2013 (date of inception) to December 31, 2013, the Plan's total investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	2014	For the Period from July 1, 2013 (Date of Inception) to December 31, 2013
Mutual funds:		
JP Morgan Large-Cap Growth	\$ 122,033	\$ 166,370
Vanguard Small-Cap Value Index Admiral	35,003	40,766
Invesco Diversified Dividend	30,265	20,625
Invesco Balanced-Risk Allocation	22,532	10,949
First Eagle Global	8,959	21,138
JP Morgan Core Plus Bond Institutional	8,797	1,867
American Century Mid-Cap Value	5,448	2,295
Vanguard Mid-Cap Index Admiral	3,869	-
Vanguard Mid-Cap Index Signal	3,704	5,548
Franklin US Government Securities Advantage	3,227	1,468
Wells Fargo Advantage Discovery Institutional	2,499	29,319
Vanguard Small-Cap Growth Index Admiral	1,331	1,079
Templeton Global Bond Advantage	488	826
Vanguard 500 Index Signal	132	58
Vanguard 500 Index Admiral	130	-
Vanguard Total International Stock Index Admiral	(25)	-
Vanguard Total International Stock Index Signal	(47)	13
Ivy Asset Strategy	(1,840)	2,781
American Funds EuroPacific Growth	(3,905)	17,230
	<u>242,600</u>	<u>322,332</u>
Common collective trust:		
MetLife Stable Value Solutions	3,209	1,057
	<u>\$ 245,809</u>	<u>\$ 323,389</u>

5. Fair Value Information

Accounting principles generally accepted in the United States define fair value, establishes a framework for measuring fair value using a three-tier hierarchy and requires certain fair value disclosures. The following is a list of the different levels in the fair value hierarchy based on the data and/or methods used to determine fair value:

APS Medical Billing Savings Plan

Notes to Financial Statements - continued

December 31, 2014 and 2013

5. Fair Value Information - continued

- Level 1: Quoted market prices in active markets for identical assets or liabilities
- Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data for substantially the full term of the asset or liability
- Level 3: Unobservable inputs that may be supported by little or no market activity and reflects management's assumptions that are significant to the measurement of fair value

The asset's or liability's fair value measurement level is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methods used for assets measured at fair value:

- *Mutual Funds*: Valued at the closing price reported in the active market where securities are traded at year end.
- *Common Collective Trust*: Valued at the net asset value of the units of a bank collective trust, provided by the trustee, based on the fair value of the underlying investments held by the fund.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table summarizes those assets measured at fair value on a recurring basis at December 31, 2014 and 2013:

		2014			
		Level 1	Level 2	Level 3	Total
Mutual funds		\$3,340,017	\$ -	\$ -	\$3,340,017
Common collective trust		-	147,007	-	147,007
		<u>\$3,340,017</u>	<u>\$ 147,007</u>	<u>\$ -</u>	<u>\$3,487,024</u>
		2013			
		Level 1	Level 2	Level 3	Total
Mutual funds		\$2,919,058	\$ -	\$ -	\$2,919,058
Common collective trust		-	157,151	-	157,151
		<u>\$2,919,058</u>	<u>\$ 157,151</u>	<u>\$ -</u>	<u>\$3,076,209</u>

6. Guaranteed Investment Contract

The Plan has entered into a benefit-responsive guaranteed investment contract held in a common collective trust with a bank. The bank 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 contract is included in the financial statements at contract value as reported to the Plan from the bank. Fair value approximates contract value at December 31, 2014 and 2013.

APS Medical Billing Savings Plan

Notes to Financial Statements - continued

December 31, 2014 and 2013

6. Guaranteed Investment Contract - continued

Certain events limit the ability of the Plan to transact at contract value with the bank. Such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes in 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 spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption under ERISA. The Plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring. The average yield for the years ended December 31, 2014 and 2013 is:

	Average yield	
	2014	2013
Based on actual earnings	4.61%	-1.94%
Based on interest rate credited to participants	2.22%	2.21%

7. Plan Termination

While the Company has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event the Plan is terminated, participants will become 100% vested in their accounts.

8. Tax Status

The Plan has not applied for a determination letter from the Internal Revenue Service ("IRS") to determine if the Plan is designed in accordance with the applicable sections of the Internal Revenue Code ("IRC"). The IRS has determined and informed the Trustee, by letter dated March 31, 2008, that the prototype non-standardized profit sharing plan, which serves as a basis for the Plan, and related trust are designed in accordance with the applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any periods in progress.

APS Medical Billing Savings Plan
Notes to Financial Statements - continued
December 31, 2014 and 2013

9. Related Party Transactions

Ascensus, Inc. is the Trustee as defined by the Plan. Fees paid by the Plan amounted to \$16,377 and \$4,377 for the year ended December 31, 2014 and the period from July 1, 2013 to December 31, 2013, respectively.

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the 2013 financial statements to the 2013 Form 5500:

Net assets available for benefits per the financial statements	\$3,095,503
Interest from participant loans	186
Net assets per Schedule H of the Form 5500	<u>\$3,095,689</u>

The following is a reconciliation of net increase in net assets available for benefits for the year ended December 31, 2014 and six month period ended December 31, 2013 from the financial statements to the 2014 and 2013 Form 5500:

	<u>2014</u>	<u>2013</u>
Net increase in net assets available for benefits per the financial statements	\$ 424,711	\$3,095,503
Interest from participant loans	(186)	186
Net increase in net assets available for benefits per the Form 5500	<u>\$ 424,525</u>	<u>\$3,095,689</u>

SUPPLEMENTAL SCHEDULES

APS Medical Billing Savings Plan

Employer Identification Number 34 - 0968235

Plan Number 001

Schedule G, Part I - Schedule of Loans or Fixed Income Obligations in Default

December 31, 2014

(a) Identity and address of obligor	(b) Original Amount of Loan	Amount received during reporting year		(e) Unpaid balance at end of year	(f) Description of loan including dates of making and maturity, interest rate, type and value of collateral, terms of renegotiation, and other matters	Amount Overdue	
		(c) Principal	(d) Interest			(g) Principal	(h) Interest
Deborah Decant	\$ 5,000	\$ -	\$ -	\$ 5,000	Origination date: May 16, 2013, original maturity date: May 16, 2016, interest rate of 4.25%, collateralized by 50% of participants' vested accrued benefits, renegotiated May 14, 2015 at similar terms with May 1, 2018 maturity date	\$ 5,000	\$ -

APS Medical Billing Savings Plan

Employer Identification Number 34 - 0968235

Plan Number 001

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

December 31, 2014

(a)	(b)	(c)	(d)
Identity of Issuer, Borrower, Lessor or Similar Party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
JP Morgan	Large-Cap Growth Fund	\$ 1,012,333	\$ 1,270,016
Vanguard	Small-Cap Value Index Admiral Fund	301,938	362,798
First Eagle	Global Fund	303,802	305,048
Invesco	Diversified Dividend Fund	257,110	292,888
Invesco	Balanced-Risk Allocation Fund	268,482	250,522
Wells Fargo	Advantage Discovery Institutional Fund	240,344	239,638
JP Morgan	Core Plus Bond Institutional Fund	167,828	168,995
American Funds	EuroPacific Growth Fund	153,037	160,383
MetLife	Stable Value Solutions Trust	143,329	147,007
Franklin	US Government Securities Advantage Fund	85,435	85,382
Vanguard	Mid-Cap Index Admiral Fund	53,210	55,668
American Century	Mid-Cap Value Fund	42,154	43,753
Templeton	Global Bond Advantage Fund	44,066	42,225
Ivy Funds	Ivy Asset Strategy Fund	45,943	40,236
Vanguard	Small-Cap Growth Index Admiral Fund	16,850	18,023
Vanguard	500 Index Admiral Fund	2,800	2,914
Vanguard	Total International Stock Index Admiral Fund	1,565	1,528
Participant Loans	Various maturity dates, interest rate of 4.25%, collateralized by 50% of participants' vested accrued benefits	54,791	54,791
		<u>\$ 3,195,017</u>	<u>\$ 3,541,815</u>

APS Medical Billing Savings Plan**Employer Identification Number 34 - 0968235****Plan Number 001****Schedule H, line 4i - Schedule of Assets (Held At End of Year)****December 31, 2013**

(a)	(b)	(c)	(d)
Identity of Issuer, Borrower, Lessor or Similar Party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
JP Morgan	Large-Cap Growth Fund	\$ 949,358	\$ 1,115,390
Vanguard	Small-Cap Value Index Admiral Fund	283,713	318,701
First Eagle	Global Fund	286,905	295,151
Wells Fargo	Advantage Discovery Institutional Fund	223,590	238,907
Invesco	Balanced-Risk Allocation Fund	243,474	230,141
Invesco	Diversified Dividend Fund	209,941	226,695
MetLife	Stable Value Solutions Trust	156,098	157,151
American Funds	EuroPacific Growth Fund	136,157	151,497
JP Morgan	Core Plus Bond Institutional Fund	130,678	129,682
Franklin	US Government Securities Advantage Fund	67,348	66,842
Vanguard	Mid-Cap Index Signal Fund	41,809	46,824
Templeton	Global Bond Advantage Fund	28,695	29,087
Ivy Funds	Ivy Asset Strategy Fund	26,403	29,046
American Century	Mid-Cap Value Fund	27,348	27,889
Vanguard	Small-Cap Growth Index Admiral Fund	10,216	11,224
Vanguard	500 Index Signal Fund	1,098	1,150
Vanguard	Total International Stock Index Signal Fund	826	832
Participant Loans	Various maturity dates, interest rates of 4.25%, collateralized by 50% of participants' vested accrued benefits	19,294	19,294
		<u>\$ 2,842,951</u>	<u>\$ 3,095,503</u>

APS Medical Billing Savings Plan

Employer Identification Number 34 - 0968235

Plan Number 001

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

December 31, 2014

(a)	(b)	(c)	(d)
Identity of Issuer, Borrower, Lessor or Similar Party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
JP Morgan	Large-Cap Growth Fund	\$ 1,012,333	\$ 1,270,016
Vanguard	Small-Cap Value Index Admiral Fund	301,938	362,798
First Eagle	Global Fund	303,802	305,048
Invesco	Diversified Dividend Fund	257,110	292,888
Invesco	Balanced-Risk Allocation Fund	268,482	250,522
Wells Fargo	Advantage Discovery Institutional Fund	240,344	239,638
JP Morgan	Core Plus Bond Institutional Fund	167,828	168,995
American Funds	EuroPacific Growth Fund	153,037	160,383
MetLife	Stable Value Solutions Trust	143,329	147,007
Franklin	US Government Securities Advantage Fund	85,435	85,382
Vanguard	Mid-Cap Index Admiral Fund	53,210	55,668
American Century	Mid-Cap Value Fund	42,154	43,753
Templeton	Global Bond Advantage Fund	44,066	42,225
Ivy Funds	Ivy Asset Strategy Fund	45,943	40,236
Vanguard	Small-Cap Growth Index Admiral Fund	16,850	18,023
Vanguard	500 Index Admiral Fund	2,800	2,914
Vanguard	Total International Stock Index Admiral Fund	1,565	1,528
Participant Loans	Various maturity dates, interest rate of 4.25%, collateralized by 50% of participants' vested accrued benefits	54,791	54,791
		<u>\$ 3,195,017</u>	<u>\$ 3,541,815</u>

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 4085 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 01/01/2014 and ending 12/31/2014			
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 forms instr.); 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 APS MEDICAL BILLING SAVINGS PLAN	1b	Three-digit plan number (PN) ▶	001
	1c	Effective date of plan 07/01/2013	
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) HOSPITAL SERVICE ASSOCIATES, INC. APS MEDICAL BILLING 5700 SOUTHWYCK BLVD. TOLEDO OH 43614	2b	Employer Identification Number (EIN) 34-0968235	
	2c	Plan Sponsor's telephone number (419) 866-1804	
	2d	Business code (see instructions) 561490	

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

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

SIGN HERE		10-13-15	NANCY M. CONDON Enter name of individual signing as plan administrator
	Signature of plan administrator	Date	
SIGN HERE		10-13-15	NANCY M. CONDON Enter name of individual signing as employer or plan sponsor
	Signature of employer/plan sponsor	Date	
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) CHARLES J. MIRA MIRA + KOLENA, LTD. 4841 MONROE ST STE 350 TOLEDO OH 43623			Preparer's telephone number (optional) 419-474-5020

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

Form 5500 (2014)
v. 140124

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		5 162	
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) 162	
a (2) Total number of active participants at the end of the plan year		6a(2) 185	
b Retired or separated participants receiving benefits		6b	
c Other retired or separated participants entitled to future benefits		6c 8	
d Subtotal. Add lines 6a(2), 6b, and 6c		6d 193	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	
f Total. Add lines 6d and 6e		6f 193	
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 157	
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: 2E 2F 2G 2J 2K 2S 2T 3D			

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	(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	b General 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	(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)