

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>MARION INDEPENDENT PHYSICIANS ASSOCIATION 401K PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>04/01/2000</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>04/01/2000</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>04/01/2000</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>MARION INDEPENDENT PHYSICIANS ASSOCIATES, LLC</u> <u>1167 INDEPENDENCE AVE - SUITE 100</u> <u>MARION, OH 43302-6360</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-1592465</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>740-387-7200</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>621112</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-1592465</u>	2c Plan Sponsor's telephone number <u>740-387-7200</u>	2d Business code (see instructions) <u>621112</u>	
2b Employer Identification Number (EIN) <u>31-1592465</u>					
2c Plan Sponsor's telephone number <u>740-387-7200</u>					
2d Business code (see instructions) <u>621112</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2015	BRIAN D HEMPSTEAD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:		4b EIN	
a Sponsor's name		4c PN	
5 Total number of participants at the beginning of the plan year		5	132
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)	91
a(2) Total number of active participants at the end of the plan year		6a(2)	88
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	25
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	113
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	1
f Total. Add lines 6d and 6e		6f	114
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	83
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	4
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 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		(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts		(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust		(3) ☒ Trust	
(4) ☐ General assets of the sponsor		(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)		(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(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 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>MARION INDEPENDENT PHYSICIANS ASSOCIATION 401K PROFIT SHARING 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>MARION INDEPENDENT PHYSICIANS ASSOCIATES, LLC</u>		D Employer Identification Number (EIN) <u>31-1592465</u>

Part I	Asset and Liability Statement	
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.		
	Assets	(a) Beginning of Year (b) End of Year
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions.....	1b(1)	182785 36323
(2) Participant contributions.....	1b(2)	289 0
(3) Other.....	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	107448 299598
(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)	25752 25824
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities.....	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	7590873 7630032
(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	7907147	7991777

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7907147	7991777
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	126065	
(B) Participants	2a(1)(B)	175264	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		301329
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)	1029	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1029
(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)	260179	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		260179
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-28793
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		533744

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	449114	
(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)		449114
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		449114

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		84630
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: CLARK SCHAEFER HACKETT

(2) EIN: 31-0800053

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		112
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c			
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4d			
e Was this plan covered by a fidelity bond?	X		500000
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k			
l Has the plan failed to provide any benefit when due under the plan?		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>MARION INDEPENDENT PHYSICIANS ASSOCIATION 401K PROFIT SHARING 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>MARION INDEPENDENT PHYSICIANS ASSOCIATES, LLC</u>	D Employer Identification Number (EIN) <u>31-1592465</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>11-3665754</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)
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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): _____

INDEPENDENT AUDITORS' REPORT

Board of Directors
Marion Independent Physicians
Association 401(k) Profit Sharing Plan
Marion, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Marion Independent Physicians Association 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' 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 (who has been authorized to act as agent for Frontier Trust Company), and Mid Atlantic Trust Company, the custodians of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Ascensus held the Plan's investments and executed transactions from January 1, 2013 to March 31, 2014 and that Mid Atlantic Trust Company held the Plan's investments and executed investment transactions from April 1, 2014 to December 31, 2014. The plan administrator has obtained a certification from the custodians as of December 31, 2014 and 2013 and for the period from April 1, 2014 to December 31, 2014 and the year ended December 31, 2013, that the information provided to the plan administrator by the custodian is complete and accurate.

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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 Assets (Held at End of Year) and Schedule of Delinquent Participant Contributions are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

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

Clark, Schaefer, Hackett & Co.

Columbus, Ohio
October 14, 2015

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		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 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	Marion Independent Physicians Association 401k Profit Sharing Plan	1b Three-digit plan number (PN) ▶	001
		1c Effective date of plan	04/01/2000
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)	Marion Independent Physicians Associates, LLC		
	1167 Independence Ave - Suite 100		
	Marion OH 43302-6360		
		2b Employer Identification Number (EIN)	31-1592465
		2c Plan Sponsor's telephone number (740)	387-7200
		2d Business code (see instructions)	621112

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		10/14/15	Brian D Hempstead
	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)

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

Form 5500 (2014)
v. 140124

Marion Independent Physicians Association 401(k) Profit Sharing Plan

Financial Statements and Supplemental Schedules
December 31, 2014 and 2013
(with Independent Auditors' Report)

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Marion Independent Physicians
Association 401(k) Profit Sharing Plan
Marion, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Marion Independent Physicians Association 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

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Other Matter

The supplemental Schedule of Assets (Held at End of Year) and Schedule of Delinquent Participant Contributions are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

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

Clark, Schaefer, Hackett & Co.

Columbus, Ohio
October 14, 2015

Marion Independent Physicians Association 401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets:		
Investments, at fair value:		
Money market fund	\$ 299,598	107,448
Mutual funds	<u>7,630,032</u>	<u>7,590,873</u>
	<u>7,929,630</u>	<u>7,698,321</u>
Receivables:		
Participant contributions	-	289
Employer contributions	36,323	182,785
Participant notes receivable	<u>25,824</u>	<u>25,752</u>
	<u>62,147</u>	<u>208,826</u>
Net assets available for benefits	\$ <u><u>7,991,777</u></u>	<u><u>7,907,147</u></u>

See accompanying notes to the financial statements.

Marion Independent Physicians Association 401(k) Profit Sharing Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Additions:		
Investment activity:		
Interest and dividends	\$ 260,179	324,735
Net appreciation (depreciation) in fair value of investments	<u>(28,793)</u>	<u>1,154,933</u>
	<u>231,386</u>	<u>1,479,668</u>
Interest on participant notes receivable	<u>1,029</u>	<u>1,840</u>
Contributions:		
Participants' deferrals	175,264	192,113
Participants' rollovers	-	259,582
Employer	<u>126,065</u>	<u>253,019</u>
	<u>301,329</u>	<u>704,714</u>
Total additions	<u>533,744</u>	<u>2,186,222</u>
Deductions:		
Benefits paid	449,114	1,007,087
Administrative expenses	<u>-</u>	<u>11,045</u>
Total deductions	<u>449,114</u>	<u>1,018,132</u>
Net increase	84,630	1,168,090
Net assets available for benefits:		
Beginning of year	<u>7,907,147</u>	<u>6,739,057</u>
End of year	\$ <u>7,991,777</u>	<u>7,907,147</u>

See accompanying notes to the financial statements.

1. DESCRIPTION OF PLAN:

The following description of the Marion Independent Physicians Association 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of Marion Independent Physicians Association, LLC (the Employer) who are age twenty-one or older and have completed three months of service, as defined. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan's eligibility requirements were amended and restated effective January 1, 2014. The service requirement was reduced from three months to sixty days for elective deferrals, and from one year to sixty days for employer matching contributions and safe harbor nonelective contributions. The service requirement for Employer discretionary profit sharing contributions remained at one year of credited service.

Contributions

Participants may make elective deferrals at a rate of up to 60% of their compensation, as defined by the Plan. Participants who reach age 50 may elect to make catch up contributions to the Plan. Participants may also contribute rollover contributions representing distributions from other qualified plans and Roth contributions.

The Employer may make discretionary matching contributions annually. Matching contributions of 50% of the first 6% of compensation were made from January 1, 2013 through March 31, 2014. The Employer is required to make an annual safe harbor nonelective contribution of 3% of compensation for all eligible employees. The Employer may also make a discretionary profit sharing contribution. The discretionary profit sharing contribution amounted to \$46,997 in 2013. There was no discretionary profit sharing contribution in 2014.

Participant accounts

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

Vesting

Participants are immediately 100% vested in their contributions and the Employer safe harbor profit sharing contributions plus actual earnings thereon. Employer discretionary matching contributions and discretionary profit sharing contributions and earnings thereon become vested based on years of continuous service as follows:

<u>Years of Service</u>	<u>Vesting Percentage</u>
1	25%
2	50%
3	75%
4	100%

Forfeitures

If a participant terminates employment before becoming fully vested, the unvested portion will be forfeited. Forfeitures will be made available to reinstate previously forfeited account balances of re-employed participants. Any remaining forfeitures may be used to pay administrative costs of the Plan and to reduce the Employer contributions.

Participant notes receivable

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Note terms range from 1-5 years or up to ten years for the purchase of a primary residence. The notes are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined quarterly by the plan administrator. Principal and interest are paid ratably through payroll deductions.

Payment of benefits

Participants are entitled to benefits beginning at normal retirement age (65). Upon termination of service or upon becoming disabled, participants will receive benefits in the form of a lump sum cash distribution, direct rollover distribution or a combination of cash distribution and direct rollover distribution. Distributions upon the death of a participant are made pursuant to the election of the participant or beneficiary. The Plan also provides for certain benefit payments upon the participant reaching age 59 ½ and certain benefit payments of before tax contributions in the event of financial hardship, subject to the approval by the plan administrator.

Administrative expenses

Certain administrative expenses of maintaining the Plan are paid directly by the Employer and are excluded from these financial statements. Fees related to the administration of participant notes receivable or other participant initiated transactions are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The following accounting principles and practices of the Plan are set forth to facilitate the understanding of data presented in the financial statements:

Basis of accounting

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

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

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

Participant notes receivable

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2014 or 2013. If a participant ceases to make the note repayments and the plan administrator deems the participant note to be in default, the participant note balance is reduced and a benefit payment is recorded.

Payment of benefits

Benefits are recognized when paid.

Risk and uncertainties

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

Reclassifications

Certain accounts and mutual fund classifications in the prior year financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements.

Subsequent events

The Plan evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through October 14, 2015, the date on which the financial statements were available to be issued.

3. INFORMATION PREPARED AND CERTIFIED BY CUSTODIANS:

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by Ascensus (who has been authorized to act as agent for Frontier Trust Company) and Mid Atlantic Trust Company, the custodians of the Plan. Ascensus was the custodian from January 1, 2013 to March 31, 2014 and Mid Atlantic Trust Company was the custodian from April 1, 2014 to December 31, 2014.

Investments
Net appreciation (depreciation) in fair value of investments
Interest and dividends
Assets held at end of year

4. FAIR VALUE MEASUREMENTS:

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

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2014 and 2013.

Money market fund: Equivalent to cash and valued at \$1 per share, which approximates fair value.

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

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.

Marion Independent Physicians Association 401(k) Profit Sharing Plan
Notes to the Financial Statements
December 31, 2014 and 2013

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2014 and 2013:

<u>December 31, 2014</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market fund	\$ <u>299,598</u>	<u>-</u>	<u>-</u>	<u>299,598</u>
Mutual funds:				
Bonds	1,221,648	-	-	1,221,648
Balanced	322,239	-	-	322,239
Domestic equity	3,881,423	-	-	3,881,423
International equity	430,128	-	-	430,128
Target date	1,765,820	-	-	1,765,820
Other	<u>8,774</u>	<u>-</u>	<u>-</u>	<u>8,774</u>
	<u>7,630,032</u>	<u>-</u>	<u>-</u>	<u>7,630,032</u>
Total investments at fair value	\$ <u><u>7,929,630</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>7,929,630</u></u>
<u>December 31, 2013</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market fund	\$ <u>107,448</u>	<u>-</u>	<u>-</u>	<u>107,448</u>
Mutual funds:				
Bonds	1,296,169	-	-	1,296,169
Balanced	251,463	-	-	251,463
Domestic equity	4,246,692	-	-	4,246,692
International equity	529,908	-	-	529,908
Target date	1,257,996	-	-	1,257,996
Other	<u>8,645</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>7,590,873</u>	<u>-</u>	<u>-</u>	<u>7,590,873</u>
Total investments at fair value	\$ <u><u>7,698,321</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>7,698,321</u></u>

5. INVESTMENTS:

The fair value of investments representing 5% or more of net assets available for Plan benefits at fair value as of December 31, 2014 and 2013 include:

	<u>2014</u>	<u>2013</u>
BlackRock Equity Dividend Fund Investor CL A	\$ 500,498	476,774
Columbia Large Cap Enhanced Core Fund Class A	781,708	-
Delaware Small Cap Core Fund Class A	952,051	-
Invesco International Growth Equity Fund CL A	407,774	509,347
Invesco Small Cap Equity Fund CL A	-	1,088,338
JPMoran Smart Retirement 2015 Fund Class A	597,998	-
JPMorgan Large Cap Growth Fund CL A	1,563,555	1,627,181
JPMorgan Smart Retirement 2030 Fund CL A	730,981	619,654
Lord Abbett Fundamental Equity Fund CL A	-	929,770
Oppenheimer Senior Floating Rate Fund CL A	404,770	471,701
PIMCO Total Return Fund CL A	-	429,686
Pioneer Bond Fund Class A	451,933	-

During 2014 and 2013, the Plan's investments in mutual funds (including gain and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by \$(28,793) and \$1,154,933, respectively.

6. PLAN TERMINATION:

Although it has not expressed any intent to do so, the Employer 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 of Plan termination, participants will become 100% vested in their accounts.

7. TAX STATUS:

The Employer adopted a prototype plan, which obtained its latest opinion letter on April 10, 2014. In that opinion letter, the Internal Revenue Service stated that the prototype plan document, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the accompanying financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that, as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2011.

8. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS:

Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment.

9. FORFEITED ACCOUNTS:

At December 31, 2014 and 2013, forfeited, non-vested accounts totaled \$16,134 and \$5,220, respectively. No forfeited non-vested account balances were used to reinstate previously forfeited account balances of re-employed participants, or to offset administrative expenses or Employer contributions during 2014 or 2013.

Marion Independent Physicians Association 401(k) Profit Sharing Plan
 EIN 31-1592465
 PN 001
 Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
 December 31, 2014

(a)	(b) Identity of Issue, Borrower Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	BlackRock U.S. Treasury Money Market Portfolio Investor	Money market fund	**	\$ 299,598
	American Funds New Perspective Fund R4	Mutual fund	**	14,891
	American Funds New World Fund Class R4	Mutual fund	**	523
	BlackRock Equity Dividend Fund Investor CL A	Mutual fund	**	500,498
	Columbia Balanced Fund CL A	Mutual fund	**	322,239
	Columbia Large Cap Enhanced Core Fund Class A	Mutual fund	**	781,708
	Delaware Small Cap Core Fund Class A	Mutual fund	**	952,051
	Fidelity Advisor Real Estate A	Mutual fund	**	60
	Invesco International Growth Equity Fund CL A	Mutual fund	**	407,774
	Ivy High Income Fund CL A	Mutual fund	**	226,369
	Ivy Mid Cap Growth Fund CL A	Mutual fund	**	44,938
	JPMorgan Large Cap Growth Fund CL A	Mutual fund	**	1,563,555
	JPMorgan Smart Retirement 2015 Fund CL A	Mutual fund	**	597,998
	JPMorgan Smart Retirement 2020 Fund CL A	Mutual fund	**	155,096
	JPMorgan Smart Retirement 2025 Fund CL A	Mutual fund	**	94,894
	JPMorgan Smart Retirement 2030 Fund CL A	Mutual fund	**	730,981
	JPMorgan Smart Retirement 2035 Fund CL A	Mutual fund	**	56,049
	JPMorgan Smart Retirement 2040 Fund CL A	Mutual fund	**	68,725
	JPMorgan Smart Retirement 2045 Fund CL A	Mutual fund	**	26,912
	JPMorgan Smart Retirement 2050 Fund CL A	Mutual fund	**	35,165
	Oppenheimer Developing Markets Fund CL A	Mutual fund	**	21,831
	Oppenheimer Gold and Special Minerals Fund CL A	Mutual fund	**	8,774
	Oppenheimer International Bond Fund CL A	Mutual fund	**	130,489
	Oppenheimer Senior Floating Rate Fund CL A	Mutual fund	**	404,770
	PIMCO Real Return Fund CL A	Mutual fund	**	8,087
	Pioneer Bond Fund class A	Mutual fund	**	451,933
	Principal Real Estate Securities Fund CL A	Mutual fund	**	23,722
*	Participant Notes Receivable	Interest rates of 4.25% to 10%	-	25,824
				\$ <u>7,955,454</u>

* Indicates party-in-interest to the Plan

** Cost omitted for participant directed investments

Marion Independent Physicians Association 401(k) Profit Sharing Plan
 EIN 31-1592465
 PN 001

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions

Total That Constitutes Nonexempt Prohibited Transactions

		Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Transferred Late to the Plan						
Plan year	Amount					
2013	\$ 112		\$ -	\$ 112	\$ -	\$ -

Marion Independent Physicians Association 401(k) Profit Sharing Plan
 EIN 31-1592465
 PN 001
 Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
 December 31, 2014

(a)	(b) Identity of Issue, Borrower Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	BlackRock U.S. Treasury Money Market Portfolio Investor	Money market fund	**	\$ 299,598
	American Funds New Perspective Fund R4	Mutual fund	**	14,891
	American Funds New World Fund Class R4	Mutual fund	**	523
	BlackRock Equity Dividend Fund Investor CL A	Mutual fund	**	500,498
	Columbia Balanced Fund CL A	Mutual fund	**	322,239
	Columbia Large Cap Enhanced Core Fund Class A	Mutual fund	**	781,708
	Delaware Small Cap Core Fund Class A	Mutual fund	**	952,051
	Fidelity Advisor Real Estate A	Mutual fund	**	60
	Invesco International Growth Equity Fund CL A	Mutual fund	**	407,774
	Ivy High Income Fund CL A	Mutual fund	**	226,369
	Ivy Mid Cap Growth Fund CL A	Mutual fund	**	44,938
	JPMorgan Large Cap Growth Fund CL A	Mutual fund	**	1,563,555
	JPMorgan Smart Retirement 2015 Fund CL A	Mutual fund	**	597,998
	JPMorgan Smart Retirement 2020 Fund CL A	Mutual fund	**	155,096
	JPMorgan Smart Retirement 2025 Fund CL A	Mutual fund	**	94,894
	JPMorgan Smart Retirement 2030 Fund CL A	Mutual fund	**	730,981
	JPMorgan Smart Retirement 2035 Fund CL A	Mutual fund	**	56,049
	JPMorgan Smart Retirement 2040 Fund CL A	Mutual fund	**	68,725
	JPMorgan Smart Retirement 2045 Fund CL A	Mutual fund	**	26,912
	JPMorgan Smart Retirement 2050 Fund CL A	Mutual fund	**	35,165
	Oppenheimer Developing Markets Fund CL A	Mutual fund	**	21,831
	Oppenheimer Gold and Special Minerals Fund CL A	Mutual fund	**	8,774
	Oppenheimer International Bond Fund CL A	Mutual fund	**	130,489
	Oppenheimer Senior Floating Rate Fund CL A	Mutual fund	**	404,770
	PIMCO Real Return Fund CL A	Mutual fund	**	8,087
	Pioneer Bond Fund class A	Mutual fund	**	451,933
	Principal Real Estate Securities Fund CL A	Mutual fund	**	23,722
*	Participant Notes Receivable	Interest rates of 4.25% to 10%	-	25,824
				\$ <u>7,955,454</u>

* Indicates party-in-interest to the Plan

** Cost omitted for participant directed investments

Attachment to 2014 Form 5500
Schedule H, line 4a - Schedule of Delinquent Participant Contributions

Plan Name Marion Independent Physicians Association 401k Profit Sharing Plan **EIN:** 1592465
Plan Sponsor's Name Marion Independent Physicians Associates, LLC **PN:** 001

	Total that Constitute Nonexempt Prohibited Transactions			
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☐	0	112	0	0