

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 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>02/01/2014</u> and ending <u>01/31/2015</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>BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIREMENT 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>02/01/1972</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>02/01/1972</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>02/01/1972</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>BARNESVILLE HOSPITAL ASSOCIATION INC.</u> <u>639 W MAIN ST</u> <u>BARNESVILLE, OH 43713-1039</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-0719172</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>740-425-3941</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>622000</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-0719172</u>	2c Plan Sponsor's telephone number <u>740-425-3941</u>	2d Business code (see instructions) <u>622000</u>	
2b Employer Identification Number (EIN) <u>34-0719172</u>					
2c Plan Sponsor's telephone number <u>740-425-3941</u>					
2d Business code (see instructions) <u>622000</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	11/03/2015	DAVID PHILLIPS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	11/03/2015	DAVID PHILLIPS
	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 <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
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	5 245
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) 187
a(2) Total number of active participants at the end of the plan year	6a(2) 172
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 58
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 230
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 230
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 0
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1I	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☐ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III**Form M-1 Compliance Information (to be completed by welfare benefit plans)**

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 02/01/2014 and ending 01/31/2015	
A Name of plan BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BARNESVILLE HOSPITAL ASSOCIATION INC.	D Employer Identification Number (EIN) 34-0719172

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	435279	230	02/01/2014	01/31/2015

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end.....	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	2981366

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

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

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

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

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

b Balance at the end of the previous year.....	7b	
c Additions: (1) Contributions deposited during the year.....	7c(1)	
(2) Dividends and credits	7c(2)	
(3) Interest credited during the year	7c(3)	
(4) Transferred from separate account.....	7c(4)	
(5) Other (specify below)	7c(5)	
▶		
(6) Total additions.....	7c(6)	
d Total of balance and additions (add lines 7b and 7c(6))	7d	
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
(2) Administration charge made by carrier	7e(2)	
(3) Transferred to separate account.....	7e(3)	
(4) Other (specify below)	7e(4)	
▶		
(5) Total deductions.....	7e(5)	
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2014 or fiscal plan year beginning 02/01/2014 and ending 01/31/2015

Round off amounts to nearest dollar.

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

A Name of plan BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIREMENT PLAN		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BARNESVILLE HOSPITAL ASSOCIATION INC.		D Employer Identification Number (EIN) 34-0719172	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month 02 Day 01 Year 2014			
2 Assets:			
a Market value	2a	8513748	
b Actuarial value	2b	8513748	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	145	3891488	3891488
b For terminated vested participants.....	58	1077959	1077959
c For active participants.....	185	3191286	3335483
d Total.....	388	8160733	8304930
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b		
5 Effective interest rate	5	6.50%	
6 Target normal cost	6	33286	

Statement by Enrolled Actuary

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

<div>SIGN HERE</div>	<div>08/05/2015</div> <div>Signature of actuary</div> <div>JAY D. HIRSCH</div> <div>Type or print name of actuary</div> <div>PRINCIPAL FINANCIAL GROUP</div> <div>Firm name</div> <div>PO BOX 9394 DES MOINES, IA 50306-9394</div> <div>Address of the firm</div>	<div>Date</div> <div>14-02894</div> <div>Most recent enrollment number</div> <div>515-283-8940</div> <div>Telephone number (including area code)</div>
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Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>6.69</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		1
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.34</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		1
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	102.51 %
15 Adjusted funding target attainment percentage	15	102.51 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	95.99 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/12/2014	101550	0			
08/06/2014	101550	0			
11/10/2014	101550	0			
02/10/2015	101550	0			
Totals ▶			18(b)	406200	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	390087
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 66
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	33286	
b Excess assets, if applicable, but not greater than line 31a	31b	33286	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	390087	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	390087	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2014
		This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 02/01/2014 and ending 01/31/2015

A Name of plan <u>BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIREMENT 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>BARNESVILLE HOSPITAL ASSOCIATION INC.</u>	D Employer Identification Number (EIN) <u>34-0719172</u>

Part I Service Provider Information (see instructions)

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
PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
13 50 64	CONTRACT ADMINISTRATOR	28801	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

PRINCIPAL FINANCIAL ADVISORS INC

52-1523364

(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?
27 50	INVESTMENT ADVISORY	9019	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 02/01/2014 and ending 01/31/2015

A Name of plan <u>BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>BARNESVILLE HOSPITAL ASSOCIATION INC.</u>	D Employer Identification Number (EIN) <u>34-0719172</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP VALUE III SA-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-022</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>11085</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN INTL EMERG MARKETS SA-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-013</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>13811</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP VALUE SEP ACCT-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-019</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>32443</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN U.S. PROPERTY SEP ACCT-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-027</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>143674</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN BOND AND MORTGAGE SA-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-005</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>1271467</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP S&P 500 INDEX SA-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-016</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>29759</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN INTL I SEPARATE ACCT-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-048</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>0</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP GROWTH III SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-026	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10985
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP GROWTH I SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-070	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11129
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP GROWTH I SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-066	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 65948
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN FIN GRP, INC. STOCK SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-086	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 167144
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP VALUE II SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-096	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11025
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN HIGH YIELD I SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-101	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 225379
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CORE PLUS BOND I SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-115	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL OVERSEAS SEP ACCT-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-116	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 54016
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN EQUITY INCOME SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-120	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 32401
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN BOND MARKET INDEX SA-R6		
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY		
c EIN-PN 42-0127290-122	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 425519

a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL DIV REAL ASSET SA-R6**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-123	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 137557
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN GLOBAL MULTI-STR SA-R6**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-132	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 338027
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 02/01/2014 and ending 01/31/2015		
A Name of plan BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BARNESVILLE HOSPITAL ASSOCIATION INC.	D Employer Identification Number (EIN) 34-0719172	

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)	83825	101550
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	3230604	2981366
(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)		
(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	3314429	3082916

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3314429	3082916
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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)	406200	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		406200
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		491855
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		0
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		898055

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	456963	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	634785	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1091748
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	28801	
(3) Investment advisory and management fees.....	2i(3)	9019	
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		37820
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1129568

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-231513
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(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: WILSON KOZICKI & GWYNN PLLC

(2) EIN: 55-0526247

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	0
4b		X	0

	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	0
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	0
e Was this plan covered by a fidelity bond?	X		500000
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	
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	
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	
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		
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		
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	
l Has the plan failed to provide any benefit when due under the plan?.....		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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.			

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 02/01/2014 and ending 01/31/2015

A Name of plan <u>BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIREMENT 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>BARNESVILLE HOSPITAL ASSOCIATION INC.</u>	D Employer Identification Number (EIN) <u>34-0719172</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>42-0127290</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>7</u>

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

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

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

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

**Barnesville Hospital Association, Inc.
Retirement Plan**

Audited Financial Statements
and Supplemental Information
Years ended January 31, 2015 and 2014

WILSON KOZICKI & GWYNN_{PLLC}
CERTIFIED PUBLIC ACCOUNTANTS

Barnesville Hospital Association, Inc. Retirement Plan
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Independent Auditor's Report

To the Trustees of the
Barnesville Hospital Association, Inc. Retirement Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Barnesville Hospital Association, Inc. Retirement Plan, which comprise the statements of net assets available for benefits and of accumulated plan benefits as of January 31, 2015 and 2014, and the related statements of changes in net assets available for benefits and of changes in accumulated plan benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting 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 10, which was certified by The Principal Life Insurance Company, the trustee and custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee and custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee and custodian as of and for the years ended January 31, 2015 and 2014, that the information provided to the plan administrator by The Principal Life Insurance Company is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules of Assets Held at End of Year and Reportable Transactions are required by the Department of Labor's Rules and Regulations for Reporting and Disclosures 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 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 and custodian, 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.

Wheeling, West Virginia,
September 4, 2015.

Barnesville Hospital Association, Inc. Retirement Plan
Statements of Net Assets Available for Benefits
January 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Assets		
Investments:		
Pooled separate accounts	\$ 2,981,366	\$ 3,230,604
Receivables:		
Employer contribution receivable	<u>101,550</u>	<u>83,825</u>
Total assets	<u>3,082,916</u>	<u>3,314,429</u>
Liabilities		
Total liabilities	<u>-</u>	<u>-</u>
Net assets available for benefits	<u><u>\$ 3,082,916</u></u>	<u><u>\$ 3,314,429</u></u>

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

Barnesville Hospital Association, Inc. Retirement Plan
Statements of Changes in Net Assets Available for Benefits
For the Years Ended January 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Additions to net assets		
Investment income - net appreciation in fair value	\$ 491,856	\$ 531,442
Employer contributions	406,200	335,225
Adjustment to reflect changes in the Benefit Index (Note 4)	<u>(634,785)</u>	<u>(63,474)</u>
Net additions	<u>263,271</u>	<u>803,193</u>
Deductions from net assets		
Benefits paid:		
Benefit Index payments to retirees	429,906	388,110
Disability payments	11,866	12,466
Termination benefits	<u>15,191</u>	<u>19,284</u>
Total benefits paid	456,963	419,860
Administrative expenses	<u>37,821</u>	<u>33,286</u>
Total deductions	<u>494,784</u>	<u>453,146</u>
Net (decrease) increase	(231,513)	350,047
Net assets available for benefits		
Beginning of year	<u>3,314,429</u>	<u>2,964,382</u>
End of year	<u><u>\$ 3,082,916</u></u>	<u><u>\$ 3,314,429</u></u>

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

Barnesville Hospital Association, Inc. Retirement Plan
Statements of Accumulated Plan Benefits
As of January 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
For retired participants:		
Participants in pay status (benefit index and disabled)	\$ 4,358,843	\$ 3,961,567
For non-retired participants:		
Inactive	1,263,982	1,174,099
Active	3,760,782	3,499,451
Non-vested benefits	<u>135,003</u>	<u>147,588</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$ 9,518,610</u></u>	<u><u>\$ 8,782,705</u></u>

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

Barnesville Hospital Association, Inc. Retirement Plan
Statements of Changes in Accumulated Plan Benefits
For the Years Ended January 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Actuarial present value of accumulated plan benefits at beginning of year	<u>\$ 8,782,705</u>	<u>\$ 9,317,395</u>
Benefits accumulated and plan experience	182	(91,744)
Benefits paid	(456,963)	(419,860)
Increase for interest due to decrease in the discount period	513,453	501,065
Change in assumptions	679,233	(524,151)
Net increase (decrease)	<u>735,905</u>	<u>(534,690)</u>
Actuarial present value of accumulated plan benefits at end of year	<u><u>\$ 9,518,610</u></u>	<u><u>\$ 8,782,705</u></u>

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

Barnesville Hospital Association, Inc. Retirement Plan
Notes to Financial Statements
January 31, 2015 and 2014

1. Description of Plan

The following description of the Barnesville Hospital Association, Inc Retirement Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

On February 1, 2009 the Plan was frozen. Essentially, the freezing of the Plan prohibits additional benefits from accruing. Employees who were not active as of January 31, 2009 will not be permitted to enter the Plan and changes in compensation levels after December 31, 2009 will not be considered in determining the accrued benefit. Even though the Plan is frozen, the Plan sponsor must continue to fund the benefits already earned.

General

The Plan is a defined benefit plan covering substantially all employees of Barnesville Hospital Association, Inc. (the Hospital). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Principal Life Insurance Company (The Principal) is the trustee and custodian and accordingly holds the Plan's investment assets, executes investment transactions, makes distributions to beneficiaries, and pays Plan expenses.

Eligibility

Prior to the plan being frozen, employees were eligible to participate after completing one year of service as long as they had performed a minimum of 1,000 hours of service in a calendar year preceding the Plan year end, and were actively employed on December 31 of the calendar year preceding the Plan year end. Once a participant is eligible, there is no requirement to maintain 1,000 hours of service.

Funding Policy

ERISA requires defined benefit retirement plans to be funded at a certain rate. These standards require that the employer's annual contribution be large enough to pay the annual cost of future benefits and administrative expenses. For the years ended January 31, 2015 and 2014, this minimum funding requirement has been met. Contributions are determined by the actuary using the assumptions outlined in Note 6.

Pension Benefits

Benefit payments are made for retirement, disability, and termination. Employees with vested benefits are entitled to receive pension benefits at the later of normal retirement age 65 or 5 years after entry date. The benefit is equal to .625% of the 60 consecutive highest months of compensation in the last 10 years (prior to the Plan being frozen), multiplied by the number of years of service. The plan permits early retirement at age 55 if the employee has completed 10 years of service. If employees terminate before rendering 7 years of service, their regular retirement benefit is reduced according to the vesting schedule.

Barnesville Hospital Association, Inc. Retirement Plan
Notes to Financial Statements
January 31, 2015 and 2014

1. Description of Plan (Continued)

Pension Benefits (Continued)

Because the plan is frozen, no wage increases in place after February 1, 2009 are considered when calculating the pension benefit.

Most benefits are paid in the form of a monthly distribution, but occasionally participants or their beneficiaries will receive their final benefits in the form of a lump sum. The lump sum payments made are shown as termination benefits on the Statements of Changes in Net Assets Available for Benefits.

Death and Disability Benefits

If a participant who has a vested benefit dies before normal retirement age, a benefit will be paid to the qualified spouse. If a participant who has a vested benefit dies after normal retirement date, a benefit will be paid to the qualified spouse or the participant's beneficiary or contingent annuitant, determined according to certain elections made by the participant. If a participant becomes eligible for a disability benefit under social security before normal retirement age, after age 40, and after 10 years of vesting service, a reduced benefit will be paid.

Vesting Provisions

A vested interest is determined via the following schedule. This schedule was not affected by the amendment to freeze the Plan.

<u>Years of Service</u>	<u>Percent Vested</u>
Less than three	0%
Three	20%
Four	40%
Five	60%
Six	80%
Seven	100%

2. Summary of Accounting Policies

Basis of Accounting

The accompanying financial statements are presented on the accrual basis of accounting. Benefits are recorded when paid.

Estimates

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

Barnesville Hospital Association, Inc. Retirement Plan
Notes to Financial Statements
January 31, 2015 and 2014

2. Summary of Accounting Policies (Continued)

Administrative Expenses

The Plan pays Principal for administrative expenses as well as a fee for the fund selection service which Principal provides. The Plan sponsor absorbs certain costs of the Plan including insurance and audit fees, and other clerical costs.

Investment Valuation

Investments are 100% non-participant directed, and are carried on the books at fair value (Note 5). Purchases and sales are recorded on a trade date basis. Net appreciation includes the Plan's realized and unrealized gains and losses on investments bought and sold, as well as held, during the year.

3. Investments

All the Plan assets are invested in Principal Pooled Separate Accounts. The Separate Accounts are "pooled" investments. Some of these investments are in equities. Others are in bonds or real estate. The "pooled" investments are similar to mutual funds, but they are only available to Principal's group annuity contract holders.

The following presents investments which represent 5% or more of the Plan's net assets:

Description	January 31, 2015	January 31, 2014
Bond and Mortgage	\$ 1,271,543	\$ 1,096,785
Bond Market Index	\$ 425,546	\$ -
Global Multi	\$ 338,027	\$ -
Core Plus Bond I	\$ -	\$ 1,101,263
High Yield I	\$ 225,367	\$ 245,624
Stock	\$ 167,138	\$ 172,260

Net Asset Value

The Principal uses a unit value system of recordkeeping to track its obligations regarding the separate accounts. The separate accounts offered by the Principal are categorized in one of three categories; (a) those that contain a *single mutual fund* as the underlying investment, (b) those that contain *multiple securities*, and (c) those that invest in accounts *balanced* at a predefined target allocation.

Single Mutual Fund

Some separate accounts invest in one mutual fund as the underlying investment. The net asset value of the separate account that invests in one mutual fund is the fair value of the mutual fund, less operating expenses, and is computed daily. The following chart summarizes the separate accounts that are comprised of a single mutual fund.

Investment	Fair Value At 1/31/2015	Investment Strategy	Transfer Restrictions
Large Cap Growth I	\$ 65,948	Seeks long term growth of capital by investing at least 80% in companies with large market capitalizations; concentrating in growth equity securities.	One transfer per 30 day period
Mid Cap Growth III	\$ 10,985	Seeks long term growth of capital by investing at least 80% in companies with medium market capitalizations; concentrating in growth equity securities.	One transfer per 30 day period
Small Cap Growth I	\$ 11,129	Seeks long term growth of capital by investing at least 80% in companies with small market capitalizations; concentrating in growth equity securities.	One transfer per 30 day period

Barnesville Hospital Association, Inc. Retirement Plan
Notes to Financial Statements
January 31, 2015 and 2014

3. Investments (Continued)

Single Mutual Fund (Continued)

Small Cap Value II	\$ 11,024	Seeks long term growth of capital by investing at least 80% in companies with small market capitalizations; concentrating in value equity securities. This fund also invests in real estate investment trusts.	One transfer per 30 day period
Overseas Separate	\$ 54,015	Seeks long term growth of capital by investing primarily in equity securities of foreign companies.	One transfer per 30 day period
High Yield I	\$ 225,378	Seeks high current income, investing at least 80% in high yield, below investment grade quality debt.	One transfer per 30 day period

Multiple Securities

Some separate accounts invest in multiple equity securities and mutual funds. The net asset value of the separate account that invests in multiple securities is the fair value of the underlying investments in the portfolio, less operating expenses, and is computed daily. The following chart summarizes the separate accounts that are comprised of multiple securities and mutual funds:

Fund Investment Manager and Type	Fair Value At 1/31/2015	Investment Strategy	Transfer Restrictions
Large Cap Value I	\$ 32,443	Primarily invests in companies with large market capitalizations. Management selects investments primarily on the basis of fundamental security analysis, focusing on the company's financial stability, sales, earnings, dividend trends, return on equity and industry trends. This fund may invest up to 25% of assets in foreign securities.	One transfer per 30 day period
Equity Income	\$ 32,401	Seeks to provide a relatively high level of current income and long-term growth of income and capital by investing at least 80% of its net assets in dividend-paying equity securities or companies with large market capitalizations similar to the Russell 1000 Value index. The fund also invests in real estate investment trusts and securities of foreign issuers	One transfer per 30 day period
S&P 500 Index	\$ 29,759	Primarily invests in common stocks of companies that compose the S&P 500 Index.	One transfer per 30 day period
Mid Cap Value III	11,085	Seeks long term growth of capital, investing the majority of asset in companies with market capitalizations similar to the Russell MidCap Value Index; concentrating on companies with financial stability, return on equity and industry trends. It may invest up to 25% of assets in foreign securities.	One transfer per 30 day period
International Emerging Markets	\$ 13,811	Invests the majority of assets in equities of companies in emerging market countries, concentrating in small to medium market sizes.	One transfer per 30 day period
Bond & Mortgage	\$ 1,271,467	Invests primarily in public and private corporate bonds, commercial and residential mortgages, asset backed securities, and US government and agency backed securities.	One transfer per 30 day period
Stock	\$ 167,144	Invests primarily in other separate accounts offered by the Principal. It typically maintains at least 50% of assets in common stocks.	One transfer per 30 day period
Bond Market Index	\$ 425,519	Seeks to provide current income with at least 80% invested in debt securities held by the Barclays U.S. Aggregate Bond Index at the time of purchase.	One transfer per 30 day period

Balanced

A balanced separate account invests in other Principal separate accounts at a predefined target allocation. The net asset value of the balanced separate accounts is the total value of the units in the underlying separate accounts, less operating expenses and is computed daily.

Barnesville Hospital Association, Inc. Retirement Plan
Notes to Financial Statements
January 31, 2015 and 2014

3. Investments (Continued)

Balanced (Continued)

The following chart summarizes the separate accounts that are comprised of balanced funds:

Fund Investment Manager and Type	Fair Value At 1/31/2015	Investment Strategy	Transfer Restrictions
US Property Separate Acct	\$ 143,674	Invests the majority of assets in commercial real estate holding, focusing on properties that return both lease income and appreciation of the buildings marketable value. The investment contains real estate from multi-family, office, warehouse, and retail sectors.	One transfer per 30 day period
Diversified Real Asset	\$ 137,557	Seeks long-term total return in excess of inflations by investing in real assets beyond traditional stocks and bonds which include inflation-indexed bonds, securities of real estate companies, commodity index-linked notes, fixed-income securities, securities of natural resource companies, master limited partnerships, publicly-listed infrastructure companies, floating rate debt, securities of global agriculture companies and global timber companies.	One transfer per 30 day period
Global Multi-Strategy	\$ 338,027	Seeks long-term capital appreciation with an emphasis on positive total returns and managing volatility. The fund invests in a broad range of instruments including, but not limited to, equities, bonds, currencies, convertible securities and derivatives such as futures, options, swaps and forwards	One transfer per 30 day period

4. Benefit Index

The Plan's investments are divided into two segments, allocated and unallocated. The unallocated portion is the Net Assets Available for Benefits reflected on pages four and five of the accompanying financial statements.

The allocated segment represents the amounts needed to purchase an annuity contract for each retired participant. These amounts meet the definition of guaranteed, allocated annuity contracts and are excluded from the fair market value of the Plan investments shown on pages four and five of the accompanying financial statements. At January 31, 2015 and 2014, these amounts totaled \$5,834,345 and \$5,199,560 respectively. This allocated segment is called the Benefit Index.

Annuity payments are ultimately made from the Benefit Index to retirees as long as there are assets to support the payments. Under this arrangement, The Principal issues a certificate to each retiree that is an irrevocable commitment to pay all the benefits to which the individual is entitled. This certificate is a legally enforceable guarantee by The Principal to pay a specific dollar benefit at a future date, with no fluctuations in market value. As of January 31, 2015 and 2014, the amount actuarially calculated and owed to vested, retired participants was \$4,358,843 and \$3,961,567, respectively.

The amount available to pay these allocated benefits, the Benefit Index, includes a cushion, which is summarized below:

	January 31	
	2015	2014
Benefit Index	\$ 5,834,345	\$ 5,199,560
Owed to retirees	4,358,843	3,961,567
Cushion	\$ 1,475,502	\$ 1,237,993

Barnesville Hospital Association, Inc. Retirement Plan
Notes to Financial Statements
January 31, 2015 and 2014

4. Benefit Index (Continued)

The value of the Benefit Index may change daily due to many factors, including investment gains and losses. In the event the total investments of the Plan fall below the amount needed to support the Benefit Index, annuities may need to be purchased by the Plan Sponsor. During the years ended January 31, 2015 and 2014, the purchase of annuities was not necessary because the total investments of the Plan exceeded the January 31 value of the Benefit Index, as summarized below:

	January 31	
	2015	2014
Total investments of the Plan	\$ 8,815,711	\$ 8,430,164
Benefit Index	5,834,345	5,199,560
Investments available for benefits	<u>\$ 2,981,366</u>	<u>\$ 3,230,604</u>

Adjustment to reflect changes to Benefit Index

The Benefit Index changes regularly as the result of investment earnings, transfers in for benefit payments, mortality changes, and transfers out for the purchase price of annuities for new retirees. In addition, the Benefit Index has a present value component which fluctuates due to changes in current purchase rates of annuities and the current value of the Plan's investment in the various pooled separate funds. The changes in the Benefit Index are accounted for as an adjustment within the additions to net assets on the accompanying Statements of Changes in Net Assets Available for Benefits.

5. Fair Value

The framework for measuring fair value provides a fair value hierarchy which 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 (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets that the Plan has the ability to access.
Level 2	Inputs to the valuation methodology include: <ul style="list-style-type: none"> • Quoted prices for similar assets in active markets • Quoted prices for identical or similar assets in inactive markets • Inputs other than quoted prices that are observable for the asset • Inputs that are derived principally from or corroborated by observable market data by correlation or other means If the asset has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Barnesville Hospital Association, Inc. Retirement Plan
Notes to Financial Statements
January 31, 2015 and 2014

5. Fair Value (Continued)

METHODOLOGIES

There have been no changes in the methodologies of the plan's investments. The following is a description of the valuation methodologies used by this Plan:

Pooled Separate Accounts – Pooled Separate Accounts are not publically traded. The value of these investments is based on other observable market inputs, primarily the prices in active markets for the underlying securities.

Principal U.S. Property Separate Account – This account invests in U.S. commercial real estate and mortgage loans which are backed by the associated properties. The fair value of the underlying real estate is estimated using discounted cash flow valuation models that utilize public real estate market data inputs such as transaction prices, market rents, vacancy levels, leasing absorption, market cap rates and discount rates. In addition, each property is appraised annually by an independent appraiser.

The following table presents the Plan's fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of *January 31, 2015*:

	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts	\$ -	\$ 2,837,692	\$ 143,674	\$ 2,981,366

The following table presents the Plan's fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of *January 31, 2014*:

	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts	\$ -	\$ 3,076,175	\$ 154,438	\$ 3,230,604

The Plan's investment in the Principal U.S. Property Separate Account qualifies as a Level 3 investment. The following tables present a roll-forward for 2015 and 2014 of the Plan's fair value measurement using significant unobservable inputs on Level 3 investments.

**Fair Value Measurement Using Significant
Unobservable Inputs (Level 3)**

	2015	2014
Beginning of year; including benefit index	\$ 402,977	\$ 271,573
Contributions	19,424	-
Transfers	(47,346)	93,956
Investment return	49,776	37,448
End of year; including benefit index	\$ 424,831	\$ 402,977
Less: carve out for benefit index	(281,157)	(248,548)
End of year	\$ 143,674	\$ 154,429

Barnesville Hospital Association, Inc. Retirement Plan
Notes to Financial Statements
January 31, 2015 and 2014

6. Accumulated Plan Benefits

General

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. In addition to projected payments to retirees, accumulated plan benefits include benefits expected to be paid to (a) beneficiaries of employees who have died, and (b) present employees or their beneficiaries.

Actuarial Present Value

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

Funding Calculation

Management uses the current market value of the assets in the calculation of the amounts needed to fund the Plan. The effect of this method is to recognize all gains and losses in the current year calculation. In times of economic growth, this method will reduce contributions required by the Plan Sponsor. In times of economic decline, this method will increase contributions required by the Plan Sponsor.

Summary of Actuarial Assumptions

The Principal uses assumptions regarding how much interest the funds will earn, how many employees will leave the plan, and how many employees will become disabled in order to estimate how much funding is required to pay for future benefits. Significant actuarial assumptions used in the valuation as of January 31, 2015 and 2014 are as follows:

- The valuation interest rate (long term rate of return) is summarized below:

	January 31	
	2015	2014
Years 0-5	4.72%	4.99%
Years 5-20	6.11%	6.32%
Years 20+	6.81%	6.99%
Effective Rate	6.29%	6.50%

- The current liability interest rate (discount rate) was 5.75% and 6.0% in 2015 and 2014, respectively.
- The mortality table being used in 2015 and 2014 is the IRS Prescribed Mortality-Optional Combined Table for Small Plans, male and female.
- Salary rates did not increase due to the Plan's frozen status.
- In 2015 and 2014, for withdrawal rates, the 2003 Society of Actuaries Small Plan Age Table was used multiplied by .75.

Barnesville Hospital Association, Inc. Retirement Plan
Notes to Financial Statements
January 31, 2015 and 2014

6. Accumulated Plan Benefits (Continued)

Summary of Actuarial Assumptions (Continued)

- The retirement age assumption follows the following chart:

<u>Year of Birth</u>	<u>Retirement Age</u>
Before 1938	65
1938-1954	66
After 1954	67

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

7. Plan Termination

The Employer expects to continue the Plan indefinitely but reserves the right to terminate the Plan in whole or in part at any time upon giving written notice to all parties concerned.

In order to terminate the Plan, a funding percentage of at least 100% is necessary. The funding percentage is the actuarial value of the assets divided by the funding target and is extremely volatile because both components are based on market value. As of January 31, 2015 and 2014, the funding percentage of the Plan was less than 100%.

Should the plan become 100% funded and the Trustees decide to terminate at some future time, its net assets that are available to provide benefits shall be allocated and applied as of the effective date of termination of the Plan according to the classifications and order of precedence provided under Title IV of ERISA and under any rules, regulations, interpretations or opinions implementing Title IV. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty while other benefits may not be provided at all.

No part of the Plan assets shall be paid to the Employer, except that, after the satisfaction of all liabilities under the Plan, any assets remaining will be paid to the Employer. The payment may not be made if it would contravene any provision of law.

8. Transactions with Parties-In-Interest

Parties-in-interest is defined by IRS Section 4975(e)(2) and ERISA section 3(14)(c) to include, among others, any entity who provides service to the Plan. As detailed in Note 3, the investments included in the Plan assets are issued and managed by The Principal, who is also the trustee and custodian of the Investments. As such, all the Plan's investments and the administrative expenses reflected in the accompanying financial statements represent parties-in-interest transactions.

Barnesville Hospital Association, Inc. Retirement Plan
Notes to Financial Statements
January 31, 2015 and 2014

9. Tax Status

The Plan document was restated on February 2, 2012 and has not been amended after receiving the determination letter. The Internal Revenue Service has determined and informed the Plan by a letter dated June 19, 2013, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code.

It is the intention of the Plan to maintain the Plan as qualified and exempt from taxation under the appropriate provisions of the Internal Revenue Code and the Rules and Regulations issued there under. No provision for federal income tax is reflected 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 organization has taken an uncertain position that more likely than not would not be sustained upon examinations by the Department of Labor. The Plan is subject to routine audits by federal authorities; however, there are currently no audits for any tax periods in progress. The plan annually files Form 5500, *Annual Report/Report of Employee Benefit Plan*. The current year return, as well as the prior three years (2012 - 2014), are subject to examination for generally up to three years after they are filed.

10. Information Certified by the Plan's Trustee and Custodian

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee and custodian have certified that the following data included in the accompanying financial statements and supplemental information is complete and accurate:

- Investments, as shown in the Statements of Net Assets Available for Benefits as of January 31, 2015 and 2014
- Investment income, as shown in the Statements of Changes in Net Assets Available for Benefits for the years ended January 31, 2015 and 2014.
- Adjustment to reflect changes to the Benefit Index, as shown in the Statements of Changes in Net Assets Available for Benefits for the years ended January 2015 and 2014.
- Actuarial information, as shown in the Statements of Accumulated Plan Benefits as of January 31, 2015 and 2014.
- Actuarial activity, as shown in the Statements of Changes in Accumulated Plan Benefits as of January 31, 2015 and 2014.
- Investment detail, as shown in the supplemental information as of January 31, 2015.

Barnesville Hospital Association, Inc. Retirement Plan
Notes to Financial Statements
January 31, 2015 and 2014

11. Plan Amendments

The Plan was amended to comply with changes made to the Internal Revenue Code Section 430 by the Moving Ahead for Progress in the 21st Century Act (MAP) related to using 24 month averaging in determining the applicable interest rate.

12. Investment Risk

Investments of the Plan are not insured by the FDIC; are not deposits or other obligations of, or guaranteed by any bank or affiliates; and are subject to investment risks, including possible loss of the principal amount invested.

The Plan invests in various Pooled Separate Accounts. Pooled Separate Accounts are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain Pooled Separate Accounts, it is at least reasonably possible that changes in values of the Pooled Separate Accounts will occur in the near term and such changes could affect the amounts reported in the Statements of Net Assets Available for Benefits.

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

13. Subsequent Event

Management has evaluated subsequent events through the date the financial statements were issued, September 4, 2015, and determined that no events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Supplemental Information

Barnesville Hospital Association, Inc. - Retirement Plan
Schedule of Assets Held at End of Year
As of January 31, 2015

Identity of Issue	Description of Investment	Cost	Market Value
Fixed Income Separate Accounts			
* Principal	Bond and Mortgage	\$ 1,231,277	\$ 1,271,467
* Principal	Bond Market Index	415,553	425,519
* Principal	High Yield I	214,163	225,378
* Principal	US Property	111,447	143,674
	Total fixed income	<u>1,972,440</u>	<u>2,066,038</u>
Equity Separate Accounts			
* Principal	International Emerging Markets	13,699	13,811
* Principal	Overseas	55,478	54,015
* Principal	Large Cap Growth I	54,574	65,948
* Principal	Large Cap Value	29,693	32,443
* Principal	Mid Cap Growth III	10,434	10,985
* Principal	Mid Cap Value III	10,748	11,085
* Principal	Small Cap Growth I	10,905	11,129
* Principal	Small Cap Value II	11,009	11,024
* Principal	S&P 500 Index	30,089	29,759
* Principal	Stock	101,457	167,144
* Principal	Equity Income	29,182	32,401
	Total equities	<u>357,268</u>	<u>439,744</u>
Other Separate Accounts			
* Principal	Global Multi-Strategy	323,723	338,027
* Principal	Diversified Real Asset	133,214	137,557
	Total other	<u>456,937</u>	<u>475,584</u>
		<u>\$ 2,786,645</u>	<u>\$ 2,981,366</u>

* Represents party - in - interest

**Barnesville Hospital Association, Inc.
Retirement Plan
Schedule of Reportable Transactions
For the Year Ended January 31, 2015**

Identity of Party Involved	Description of Asset	Purchase Price	Sales Price	Lease Rental	Expense incurred with transaction	Cost of asset	Current Value of asset on date of transaction	Net gain or (loss)
Principal	Bond Market Index	\$ 1,244,174	\$ -	\$ -	\$ -	\$ 1,244,174	\$ 1,244,174	\$ -
Principal	Bond Market index	\$ -	\$ 848,222	\$ -	\$ -	\$ 828,621	\$ 848,222	\$ 19,601
Principal	Core Plus Bond I	\$ 1,946,335	\$ -	\$ -	\$ -	\$ 1,946,335	\$ 1,946,335	\$ -
Principal	Core Plus Bond I	\$ -	\$ 3,069,029	\$ -	\$ -	\$ 3,058,298	\$ 3,069,029	\$ 10,731
Principal	Bond and Mortgage	\$ 1,611,325	\$ -	\$ -	\$ -	\$ 1,611,325	\$ 1,611,325	\$ -
Principal	Bond and Mortgage	\$ -	\$ 1,502,053	\$ -	\$ -	\$ 1,440,922	\$ 1,502,053	\$ 61,131
Principal	Global Multi-Strategy	\$ 1,005,167	\$ -	\$ -	\$ -	\$ 1,005,167	\$ 1,005,167	\$ -
Principal	Global Multi-Strategy	\$ -	\$ 711,343	\$ -	\$ -	\$ 681,443	\$ 711,343	\$ 29,900

SCHEDULE H, line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIRE
 MENT PLAN
 EIN 34 0719172
 PLAN NUMBER 001
 PLAN YEAR 02/01/2014 TO 01/31/2015

DESCRIPTION OF ASSET	(A) Total Number of Purchases	(B) Total Number of Sales	(C) Total Value of Purchases	(D) Total Value of Sales	(E) Net Gain/(Loss)
Pooled Separate Accounts PRINCIPAL BOND MARKET INDEX SE	1		\$ 1,244,174.20		\$ 0.00
Pooled Separate Accounts PRINCIPAL BOND MARKET INDEX SE		9		\$ 848,221.93	\$ 19,601.11
Pooled Separate Accounts PRINCIPAL CORE PLUS BOND I SEP	6		\$ 1,946,335.03		\$ 0.00
Pooled Separate Accounts PRINCIPAL CORE PLUS BOND I SEP		25		\$ 3,069,029.08	\$ 10,730.92
Pooled Separate Accounts PRINCIPAL BOND AND MORTGAGE SE	9		\$ 1,611,324.92		\$ 0.00
Pooled Separate Accounts PRINCIPAL BOND AND MORTGAGE SE		61		\$ 1,502,053.42	\$ 61,130.54
Pooled Separate Accounts PRINCIPAL GLOBAL MULTI-STRATEG	5		\$ 1,005,166.90		\$ 0.00
Pooled Separate Accounts PRINCIPAL GLOBAL MULTI-STRATEG		2		\$ 711,343.41	\$ 29,899.69

* Schedule is prepared using the alternative way of reporting (iii) series transactions under DOL Regulation 2520.103-6(d)(2).

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIRE

EIN 34 0719172
 PLAN NUMBER 001
 PLAN YEAR 02/01/2014 TO 01/31/2015

(A)	(B) Identity of issuer, 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
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN BOND AND MORTGAGE SA-R6	\$ 1,231,277.14	\$ 1,271,466.60
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN BOND MARKET INDEX SA-R6	\$ 415,553.38	\$ 425,518.69
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN EQUITY INCOME SA-R6	\$ 29,182.43	\$ 32,400.93
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN FIN GRP, INC. STOCK SA-R6	\$ 101,457.02	\$ 167,143.81
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN GLOBAL MULTI-STR SA-R6	\$ 323,723.18	\$ 338,026.75
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN HIGH YIELD I SEP ACCT-R6	\$ 214,162.79	\$ 225,378.59
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN INTL EMERG MARKETS SA-R6	\$ 13,698.46	\$ 13,811.22
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LARGE CAP GROWTH I SA-R6	\$ 54,573.66	\$ 65,947.89
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LG CAP S&P 500 INDEX SA-R6	\$ 30,088.69	\$ 29,758.66
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LG CAP VALUE SEP ACCT-R6	\$ 29,693.03	\$ 32,443.23
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN MIDCAP GROWTH III SA-R6	\$ 10,434.04	\$ 10,985.19
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN MIDCAP VALUE III SA-R6	\$ 10,748.04	\$ 11,084.68
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN SMALLCAP GROWTH I SA-R6	\$ 10,905.30	\$ 11,128.74
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN SMALLCAP VALUE II SA-R6	\$ 11,008.97	\$ 11,024.59
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN U.S. PROPERTY SEP ACCT-R6	\$ 111,446.51	\$ 143,674.22

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIRE

EIN 34 0719172
PLAN NUMBER 001
PLAN YEAR 02/01/2014 TO 01/31/2015

(A)	(B) Identity of issuer, 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
*	Principal Life Insurance Company	Pooled Separate Accounts PRINCIPAL DIV REAL ASSET SA-R6	\$ 133,214.43	\$ 137,557.02
*	Principal Life Insurance Company	Pooled Separate Accounts PRINCIPAL OVERSEAS SEP ACCT-R6	\$ 55,478.26	\$ 54,015.61

Schedule SB, Line 26 - Schedule of Active Participant Data
BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIREMENT PLAN
EIN 34-0719172 Plan No. 001

Form 5500 - Schedule of Active Participation Data						Valuation Date 02/01/2014				
YEARS OF CREDITED SERVICE										
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Attained Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0
25 to 29	0	3	0	0	0	0	0	0	0	0
30 to 34	0	10	1	0	0	0	0	0	0	0
35 to 39	0	2	10	4	0	0	0	0	0	0
40 to 44	0	6	7	9	4	0	0	0	0	0
45 to 49	0	2	12	1	10	3	0	0	0	0
50 to 54	0	2	4	7	3	6	4	0	0	0
55 to 59	0	6	3	5	7	3	2	10	1	0
60 to 64	0	0	2	5	4	1	3	3	2	0
65 to 69	0	0	2	1	0	1	1	2	3	3
70 & up	0	0	0	1	0	1	0	1	0	2

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIREMENT PLAN
EIN 34-0719172 Plan No. 001

Assumptions Prescribed by Law	
Mortality	<p><u>During Benefit Payment Period</u> IRS Prescribed Mortality - Optional Combined Table for Small Plans, male and female.</p> <p><u>Before Benefit Payment Period</u> IRS Prescribed Mortality - Optional Combined Table for Small Plans, male and female.</p>
Assumptions Selected by Actuary	
Asset Return	6.00% for the current plan year.
Expected Expense	The expense estimate included in Target Normal Cost is an estimate based on prior year expenses (excluding any significant one-time fees) paid from plan assets.
Retirement Age	Normal Retirement Age as defined in Plan Provisions
Disability	1987 Commissioner's Group Disability Table, six month elimination period, male and female.
Marriage	75% married; husbands are 3 years older than wives.
Withdrawal	2003 Society of Actuaries Small Plan Age Table, multiplied by 0.75.
Form of Benefit	Participants are assumed to receive their benefits on the normal form at the assumed retirement age.
Methods Prescribed by Law	
Liability Measure	Funding target is the present value of the benefits accrued on the valuation date. Target Normal Cost is based on benefits expected to accrue during the current plan year and includes an estimate of plan expenses for the year.
Methods Selected by Plan Sponsor	
Asset Method	Market value
Segment Rates	24 month average with no weighting to prior law basis. Use rates where September is the last month included in the average.
PBGC Premium Basis	Variable Rate Premiums are calculated using census, market value of assets and the funding segment rates used for the plan year without the MAP-21 interest rate corridor defined in IRC §430(h)(2)(C)(iv). You elected this Alternative interest method for the 02/01/2010 plan year and the method must be used for five years before a change can be made.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIREMENT PLAN
EIN 34-0719172 Plan No. 001

Methods Elected by Actuary	
Retirees	Assets and liabilities for current and future retirees are included.
HCE Benefit Payment Restrictions	<p>A ratio of the market value of assets and funding target is used to determine if restrictions apply. Assets and Funding Target are as of the valuation date and are reduced by:</p> <ul style="list-style-type: none"> • any retiree benefit index or floor • amounts for HCEs who were previously restricted • an amount for the retiring HCE <p>The Funding Target is not based on the MAP-21 interest rate corridor defined in IRC §430(h)(2)(C)(iv). Other assumptions or methods may be used.</p>
Vested Benefits	<p>A benefit is included in vested benefits when the participant will meet age and service eligibility requirements at the valuation date. The benefit is multiplied by the participant's vesting percentage applicable to each benefit on the valuation date.</p> <p>The following ancillary benefits are always treated as nonvested: disability benefits payable to retirement age unless in pay status, and pre-retirement death benefits in excess of the Survivor Annuity Death Benefit except as noted in the Plan Provisions.</p>
Assumptions and Methods Elected by Actuary Plan Accounting (ASC 960)	
With the exceptions below, all assumptions and methods are the same as those used in determining your plan's regular Funding Target and Target Normal Cost.	
Interest Rate Used to Value Liabilities	6.00%

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 02/01/2014 and ending 01/31/2015

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

A Name of plan BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BARNESVILLE HOSPITAL ASSOCIATION INC.	D Employer Identification Number (EIN) 34-0719172	

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

Part I Basic Information			
1 Enter the valuation date: Month <u>02</u> Day <u>01</u> Year <u>2014</u>			
2 Assets:			
a Market value	2a	8513748	
b Actuarial value	2b	8513748	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	145	3891488	3891488
b For terminated vested participants.....	58	1077959	1077959
c For active participants.....	185	3191286	3335483
d Total.....	388	8160733	8304930
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b		
5 Effective interest rate	5	6.50 %	
6 Target normal cost	6	33286	

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

SIGN HERE	 Signature of actuary	 Date
	Jay D. Hirsch Type or print name of actuary	1402894 Most recent enrollment number
	Principal Financial Group Firm name	515-283-8940 Telephone number (including area code)
	PO Box 9394 Des Moines, IA 50306-9394 Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>6.69 %</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		1
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.34 %</u>		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		1
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	102.51 %
15 Adjusted funding target attainment percentage	15	102.51 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	95.99 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/12/2014	101550	0			
08/06/2014	101550	0			
11/10/2014	101550	0			
02/10/2015	101550	0			
Totals ►			18(b)	406200	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	390087

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 66
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	33286	
b Excess assets, if applicable, but not greater than line 31a	31b	33286	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	390087	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	390087	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

Schedule SB, Line 2a - Explanation of Assets
BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIREMENT PLAN
EIN 34-0719172 Plan No. 001

The market value of assets on line 2a does not equal assets shown on Schedule H, Schedule I or Form 5500-SF. Schedule H, Schedule I and Form 5500-SF use the full value of contributions received after plan year end. Line 2a includes the value of \$83,825 contributions received after the plan year end with a discounted value of \$83,585.

Line 2a includes assets allocated for retirees' guaranteed benefits of \$5,199,559.

Schedule SB, Line 22 - Description Of Weighted Average Retirement Age
BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIREMENT PLAN
EIN 34-0719172 Plan No. 001

Active participants are expected to retire at the plan's assumed retirement age. The retirement rate reflects only those participants who meet retirement eligibility. An active participant working past assumed retirement age is expected to retire at current age.

(1) Age	(2) Expected Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2)*(3)	(5) Weighted Age (1)*(4)
65	90.75	1.0000	90.75	5,898.52
66	3.00	1.0000	3.00	198.00
67	2.00	1.0000	2.00	134.00
68	3.00	1.0000	3.00	204.00
69	3.00	1.0000	3.00	207.00
70	2.00	1.0000	2.00	140.00
71	0.00	1.0000	0.00	0.00
72	0.00	1.0000	0.00	0.00
73	1.00	1.0000	1.00	73.00
74	1.00	1.0000	1.00	74.00
75	1.00	1.0000	1.00	75.00
76	0.00	1.0000	0.00	0.00
77	0.00	1.0000	0.00	0.00
78	0.00	1.0000	0.00	0.00
79	0.00	1.0000	0.00	0.00
80	0.00	1.0000	0.00	0.00
81	1.00	1.0000	1.00	81.00
Total			107.75	7,084.52
Average				65.75

Schedule SB, Part V - Summary of Plan Provisions
BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIREMENT PLAN
EIN 34-0719172 Plan No. 001

This report reflects the maximum benefit limits under Internal Revenue Code (IRC) Section 415 and maximum compensation limits under IRC Section 401 in effect on the first day of each plan year.

The following is a summary of plan provisions and does not alter the intent or meanings of the provisions contained in the contract or plan document. This report reflects the provisions of the restated plan signed 01/22/2013.

Plan Eligibility	
Age & Service	One year of service during which at least 1,000 hours are worked. On and after 02/01/2009, no Employee shall become an Active Participant, and no former or Inactive Participant shall again become an Active Participant.

Normal Retirement Benefit	
Age	Later of attained age 65 or five years after plan entry date.
Form	Monthly annuity guaranteed for life (optional forms may be elected in advance of retirement).
Amount (Accrued Benefit)	Product of 0.625% of average compensation and the number of years of service. On and after 02/01/2009, benefit accruals are frozen.

Early Retirement Benefit	
Age	Attained age 55.
Service	Ten years of vesting service.
Form	Same as normal retirement benefit.
Amount	Accrued benefit on early retirement date reduced by 6 2/3% for each year up to five and 3 1/3% for each year between five and ten that the early retirement date precedes normal retirement date.

Schedule SB, Part V - Summary of Plan Provisions
BARNESVILLE HOSPITAL ASSOCIATION, INC. RETIREMENT PLAN
EIN 34-0719172 Plan No. 001

Late Retirement Benefit	
Age	No maximum age.
Form	Same as normal retirement benefit.
Amount	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.

Termination Benefit	
Vesting Percentage	20% after three years of vesting service plus 20% per year thereafter, up to 100%.
Form	Same as normal retirement benefit with income deferred until normal retirement date.
Amount	Accrued benefit on date of termination multiplied by the vesting percentage.

Disability Benefit	
Service	Ten years of vesting service.
Form	Monthly income payable until normal retirement, death, or recovery and a deferred annuity payable at normal retirement date.
Amount	Accrued benefit on date of disability.

Survivor Annuity Death Benefit	
Eligibility	Qualified married participant fully or partially vested in an accrued benefit.
Form	Monthly annuity payable to spouse, deferred to participant's earliest retirement date if later than the date of death.
Amount	If death occurs, the amount paid to the surviving spouse is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his/her earliest retirement age, retired with a qualified joint and 50% survivor annuity in effect, then died the next day.

Definitions	
Average Compensation	The average of an employee's monthly compensation for those five consecutive compensation years (all compensation years, if less than five) which gives the highest average out of all compensation years.
Optional Forms of Benefit Payments	<p>The optional forms of benefit payments are:</p> <ul style="list-style-type: none"> • Monthly annuity payable for life, or 5, 10, or 15 years certain and life • Monthly annuity payable as a survivorship life annuity with survivorship percentages of 50, 66 2/3, 75 or 100. • The optional form conversion basis is 7.50% interest and the mortality table in Revenue Ruling 95-6 for payments other than lump sums.

Changes in Principal Eligibility or Benefit Provisions

There have been no changes in principal eligibility or benefit provisions since the last valuation.

Significant Event

The enrolled actuary has not been made aware that any significant events have occurred during the year.