

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2014 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>06/01/2014</u> and ending <u>05/31/2015</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>RETIREMENT INCOME PLAN FOR EMPLOYEES OF TRINITY EAST - AFSCME/OPEIU</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>06/01/1962</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>06/01/1962</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>				
1c Effective date of plan <u>06/01/1962</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>TRINITY EAST</u> <u>380 SUMMIT AVENUE</u> <u>STUEBENVILLE, OH 43952</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-0714474</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>740-283-7000</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>622000</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-0714474</u>	2c Plan Sponsor's telephone number <u>740-283-7000</u>	2d Business code (see instructions) <u>622000</u>	
2b Employer Identification Number (EIN) <u>34-0714474</u>					
2c Plan Sponsor's telephone number <u>740-283-7000</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.	12/22/2015	FRED BROWER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 500
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) 104
a(2) Total number of active participants at the end of the plan year	6a(2) 91
b Retired or separated participants receiving benefits	6b 199
c Other retired or separated participants entitled to future benefits.....	6c 170
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 460
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 19
f Total. Add lines 6d and 6e	6f 479
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 8
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 3H	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 06/01/2014 and ending 05/31/2015

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 RETIREMENT INCOME PLAN FOR EMPLOYEES OF TRINITY EAST - AFSCME/OPEIU	B Three-digit plan number (PN) 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF TRINITY EAST	D Employer Identification Number (EIN) 34-0714474

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 06 Day 01 Year 2014			
2 Assets:			
a Market value	2a	13992036	
b Actuarial value	2b	13925680	
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	228	7034958	7034958
b For terminated vested participants	178	2992759	2992759
c For active participants	104	3036287	3085916
d Total	510	13064004	13113633
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	6.49%	
6 Target normal cost	6	222436	

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 JESSICA KACHUR Type or print name of actuary MERCER Firm name 6 PPG PLACE SUITE 400 PITTSBURGH, PA 15222-5406 Address of the firm	11/24/2015 Date 14-07556 Most recent enrollment number 412-355-8776 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	424824	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	215000	0
9 Amount remaining (line 7 minus line 8)	209824	0
10 Interest on line 9 using prior year's actual return of <u>11.55</u> %	24235	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		8115
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>6.32</u> %		937
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		9052
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	234059	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	104.40 %
15 Adjusted funding target attainment percentage	15	106.19 %
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	96.14 %
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
06/27/2014	40000	0	12/12/2014	90000	0
07/31/2014	40000	0	01/30/2015	90000	0
08/27/2014	40000	0	02/27/2015	90000	0
09/24/2014	90000	0	03/26/2015	90000	0
10/22/2014	90000	0	04/28/2015	90000	0
11/21/2014	90000	0	05/27/2015	90000	0
Totals ▶			18(b)	930000	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	896558
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 64
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	222436	
b Excess assets, if applicable, but not greater than line 31a	31b	222436	
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	896558	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	896558	
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 06/01/2014 and ending 05/31/2015	
A Name of plan RETIREMENT INCOME PLAN FOR EMPLOYEES OF TRINITY EAST - AFSCME/OPEIU	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 TRINITY EAST	D Employer Identification Number (EIN) 34-0714474

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

KEYBANK

34-0797057

(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?
21 59	NONE	2686	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning 06/01/2014 and ending 05/31/2015		
A Name of plan RETIREMENT INCOME PLAN FOR EMPLOYEES OF TRINITY EAST - AFSCME/OPEIU	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 TRINITY EAST	D Employer Identification Number (EIN) 34-0714474	

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)	
(2) Participant contributions		1b(2)	
(3) Other.....		1b(3)	8103
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1)	5855461900788
(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)	
(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)	1340648212993130
(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	13992036	14894021

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	13992036	14894021
---	-----------	----------	----------

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)	930000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		930000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	309545	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		309545
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	454908	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		454908

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1694453

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	789783	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		789783
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	2685	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		2685
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		792468

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		901985
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: ERNST & YOUNG, LLP

(2) EIN: 34-6565596

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 06/01/2014 and ending 05/31/2015

A Name of plan <u>RETIREMENT INCOME PLAN FOR EMPLOYEES OF TRINITY EAST - AFSCME/OPEIU</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>TRINITY EAST</u>	D Employer Identification Number (EIN) <u>34-0714474</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>34-0797057</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>2</u>

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

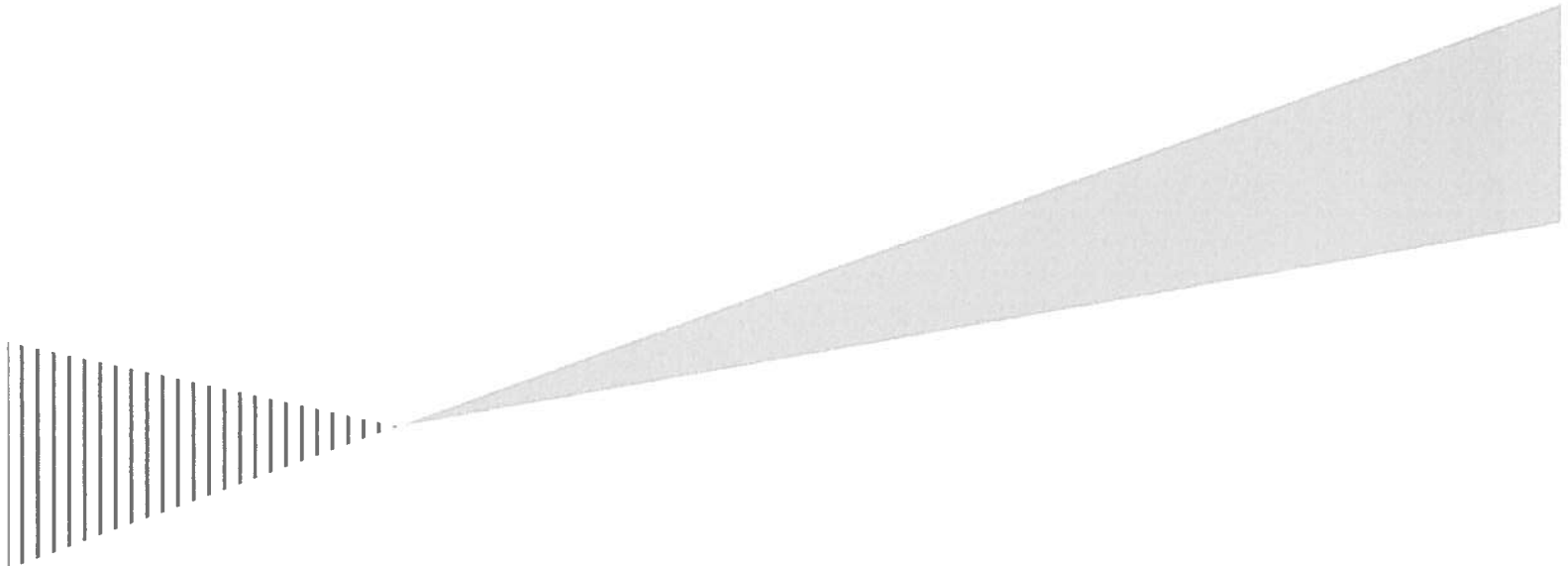
- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

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

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES

Retirement Income Plan for Employees
of Trinity East – AFSCME/OPEIU
Years Ended May 31, 2015 and 2014
With Report of Independent Auditors

Ernst & Young LLP



Building a better
working world

Retirement Income Plan for Employees
of Trinity East – AFSCME/OPEIU

Financial Statements and Supplemental Schedules

Years Ended May 31, 2015 and 2014

Contents

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Report of Independent Auditors

The Finance Committee
Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
Steubenville, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Retirement Income Plan for Employees of Trinity East – AFSCME/OPEIU, which comprise the statements of net assets available for benefits as of May 31, 2015 and 2014, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in conformity with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of 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 audits in accordance with auditing standards generally accepted in the United States. 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 certified investment information described in Note 5, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the entities that certified the investment information meet the requirements of 29 CFR 2520.103-8. The plan administrator has obtained certifications as of May 31, 2015 and 2014, and for the years then ended, stating that the investment information provided to the plan administrator is complete and accurate.



Disclaimer of Opinion on Financial Statements

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.

Disclaimer of Opinion on Supplemental Schedules

The accompanying supplemental schedules of assets (held at end of year) as of May 31, 2015, and reportable transactions for the year then ended, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. 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 Compliance of Form and Content With Department of Labor's Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the certified investment information, have been audited by us in accordance with auditing standards generally accepted in the United States 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.

Ernst & Young LLP

November 25, 2015

Retirement Income Plan for Employees
of Trinity East – AFSCME/OPEIU

Statements of Net Assets Available for Benefits

	May 31	
	2015	2014
Investments, at fair value:		
Money market fund	\$ 1,900,788	\$ 585,546
Mutual funds	12,993,130	13,406,482
Total investments	<u>14,893,918</u>	<u>13,992,028</u>
Receivables:		
Accrued income receivable	103	8
Net assets available for benefits	<u><u>\$ 14,894,021</u></u>	<u><u>\$ 13,992,036</u></u>

See accompanying notes.

Retirement Income Plan for Employees
of Trinity East – AFSCME/OPEIU

Statements of Changes in Net Assets Available for Benefits

	Year Ended May 31	
	2015	2014
Additions		
Investment income:		
Interest and dividends	\$ 309,545	\$ 281,158
Net realized and unrealized appreciation in fair value of investments	454,908	1,177,618
Total investment income	764,453	1,458,776
Contributions:		
Employer	930,000	480,000
Total additions	1,694,453	1,938,776
Deductions		
Benefits paid to plan participants	789,783	733,201
Administrative expenses and fees	2,685	16,417
Total deductions	792,468	749,618
Net increase	901,985	1,189,158
Net assets available for benefits at beginning of year	13,992,036	12,802,878
Net assets available for benefits at end of year	<u>\$ 14,894,021</u>	<u>\$ 13,992,036</u>

See accompanying notes.

Retirement Income Plan for Employees of Trinity East – AFSCME/OPEIU

Notes to Financial Statements

May 31, 2015 and 2014

1. Description of the Plan

The Retirement Income Plan for Employees of Trinity East – AFSCME/OPEIU (the Plan) is a noncontributory, defined benefit plan that covers certain employees of Trinity East who were formerly members of a collective bargaining unit and new AFSCME/OPEIU employees of Trinity East as they become eligible, and provides for retirement benefits.

Trinity East (Plan Sponsor) has agreed to voluntarily contribute such additional amounts as are necessary to provide assets sufficient to meet the benefits to be paid to plan members. The Plan has met the Employee Retirement Income Security Act of 1974 (ERISA) minimum funding requirements for the years ended May 31, 2015 and 2014.

Should the Plan terminate at some future time, its net assets will generally not be available on a pro rata basis to provide participants' benefits. 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 guarantee, while other benefits may not be provided for at all.

Effective May 31, 2015, the Plan was frozen; thus there will be no new participants after that date and benefit accruals were frozen at that date, except for participants eligible for certain transition benefits as described in the Plan Document.

The above description of the Plan provides general information about the Plan's provisions. A more complete description of information about the plan agreement, the vesting and benefit provisions, and the PBGC's benefit guarantee is contained in the Plan Document and Summary Plan Description available from the Plan Sponsor.

2. Significant Accounting Policies

Basis of Accounting

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

Retirement Income Plan for Employees
of Trinity East – AFSCME/OPEIU

Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes and supplemental schedules. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). See Note 4 for further discussion of fair value measurements.

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

New Accounting Pronouncement

In July 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient*. Part I of the ASU eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part II of the ASU eliminates the requirements to disclose individual investments that represent 5% or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. It also simplifies the level of disaggregation of investments that are

Retirement Income Plan for Employees of Trinity East – AFSCME/OPEIU

Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Part III of the ASU allows a plan with a fiscal year-end that doesn't coincide with the end of a calendar month to measure its investments and investment-related accounts using the month-end closest to its fiscal year-end. The ASU is effective for fiscal years beginning after December 15, 2015. Parts I and II are to be applied retrospectively. Part III is to be applied prospectively. Plans can early adopt any of the ASU's three parts without early adopting the other parts. Management is currently evaluating the effect that the provisions of Part II of ASU 2015-12 will have on the Plan's financial statements. Part I and Part III are not applicable to the Plan.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (see Note 3) represent the actuarial present value of estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits are based on employees' compensation and years of credited service. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee services rendered to the valuation date.

3. Accumulated Plan Benefits

An independent actuary estimated the actuarial present value of accumulated plan benefits which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants 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.

Retirement Income Plan for Employees
of Trinity East – AFSCME/OPEIU

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits (continued)

The accumulated plan benefit information is determined by the Plan's actuary as of the beginning of the plan year. The actuarial present value of accumulated plan benefits as of the end of the previous plan year is as follows:

	<u>May 31, 2014</u>
Actuarial present value of accumulated plan benefits:	
Vested benefits:	
Participants and beneficiaries currently receiving benefits	\$ 6,926,453
Other participants	6,035,126
Total vested benefits	<u>12,961,579</u>
Nonvested benefits	46,944
Total actuarial present value of accumulated plan benefits	<u><u>\$ 13,008,523</u></u>

The change in the actuarial present value of accumulated plan benefits is as follows:

Actuarial present value of accumulated plan benefits at June 1, 2013	\$ 12,250,233
Increase (decrease) during the year attributed to:	
Benefits accumulated and (gains) losses	82,120
Benefits paid	(733,201)
Change in actuarial assumptions	532,243
Increase for interest due to decrease in discount period	877,128
Net increase	<u>758,290</u>
Actuarial present value of accumulated plan benefits at May 31, 2014	<u><u>\$ 13,008,523</u></u>

The Plan experienced an increase of \$532,243 in the actuarial present value of accumulated plan benefits due to the change in the assumed rate of return on investments from 7.40% to 7.00%.

Retirement Income Plan for Employees
of Trinity East – AFSCME/OPEIU

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits (continued)

Significant assumptions and method underlying the actuarial computations are as follows:

Assumed rate of return on investments	7.00% per annum
Mortality basis	<u>Base pre-retirement:</u> RP-2014 generational no collar nonannuitant sex distinct tables with MP-2014 projection scale backed out to 2007 <u>Base post-retirement:</u> MILES (Mercer Industry Longevity Experience Study) no collar sex distinct tables for the Healthcare & Hospitals (HH) Industry <u>Improvement Scale, for both pre- and</u> <u>post-retirement:</u> Scale MSS-2007, which is based on actual and projected mortality rates used for the intermediate projection in the Social Security 2014 Trustees Report
Retirement age	Rates of retirement were based on a scale of 25% of the participants at an attained age of 62 to 100% of the participants at an attained age of 65

These 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. The actuary estimated the accumulated plan benefits as of June 1, 2014. There were no significant changes to the Plan that would have changed the valuation had it been performed as of May 31, 2014.

Retirement Income Plan for Employees
of Trinity East – AFSCME/OPEIU

Notes to Financial Statements (continued)

4. Fair Value Measurements

Fair value is defined under Accounting Standards Codification (ASC) 820 as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (i.e., an exit price). To measure fair value, a hierarchy has been established that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs. As such, the hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy in ASC 820 are described below:

- Level 1 – Unadjusted quoted prices in active markets that are accessible to the reporting entity at the measurement date for identical assets and liabilities.
- Level 2 – Inputs other than quoted prices in active markets for identical assets and liabilities that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:
 - Quoted prices for similar assets and liabilities in active markets
 - Quoted prices for identical or similar assets or liabilities in markets that are not active
 - Observable inputs other than quoted prices that are used in the valuation of the asset or liabilities (e.g., interest rate and yield curve quotes at commonly quoted intervals)
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means
- Level 3 – Unobservable inputs for the asset or liability (i.e., supported by little or no market activity). Level 3 inputs include management's own assumption about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

The level in the fair value hierarchy within which the fair value measurement is classified is determined based on the lowest level input that is significant to the fair value measure in its entirety.

Retirement Income Plan for Employees
of Trinity East – AFSCME/OPEIU

Notes to Financial Statements (continued)

4. Fair Value Measurements (continued)

Following is a description of the valuation techniques and inputs used for each major class of assets measured at fair value.

Money market fund: Valued at the daily closing price as reported by the fund. The fund is an open-end mutual fund that is registered with the Securities and Exchange Commission. This fund is required to publish its daily net asset value (NAV) and to transact at that price. The fund is deemed to be actively traded. The money market fund is a mutual fund that seeks to maintain a stable net asset value of \$1.00 per share.

Mutual funds: Valued at the daily closing price as reported by the fund. The fund is an open-end mutual fund that is registered with the Securities and Exchange Commission. This fund is required to publish its daily NAV and to transact at that price. The fund is deemed to be actively traded.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of May 31, 2015 and 2014:

Assets at Fair Value as of May 31, 2015				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 1,900,788	\$ —	\$ —	\$ 1,990,788
Mutual funds:				
U.S. Equities Open End	6,689,698	—	—	6,689,698
Non U.S. Equities	3,598,305	—	—	3,598,305
U.S. Fixed Income	1,367,119	—	—	1,367,119
Non U.S. Fixed Income	1,338,008	—	—	1,338,008
Total mutual funds	12,993,130	—	—	12,993,130
Total assets at fair value	\$ 14,893,918	\$ —	\$ —	\$ 14,893,918

Assets at Fair Value as of May 31, 2014				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 585,546	\$ —	\$ —	\$ 585,546
Mutual funds:				
U.S. Equities Open End	5,358,248	—	—	5,358,248
Non U.S. Equities	3,490,628	—	—	3,490,628
U.S. Fixed Income	3,170,895	—	—	3,170,895
Non U.S. Fixed Income	1,386,711	—	—	1,386,711
Total mutual funds	13,406,482	—	—	13,406,482
Total assets at fair value	\$ 13,992,028	\$ —	\$ —	\$ 13,992,028

Retirement Income Plan for Employees
of Trinity East – AFSCME/OPEIU

Notes to Financial Statements (continued)

5. Investments

All investment information for the Plan disclosed in the accompanying financial statements and supplemental schedules including investments held at May 31, 2015 and 2014, and interest and dividends, and net realized and unrealized appreciation in fair value of investments for the years ended May 31, 2015 and 2014, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by the Plan's trustees, KeyBank National Association, as of May 31, 2015 and for the year then ended, and as of May 31, 2014 and for the period July 31, 2013 through May 31, 2014, and by JPMorgan for the period June 1, 2013 through July 30, 2013.

During 2015 and 2014, the Plan's investments (including investments bought, sold, as well as held during the year) appreciated (depreciated) in fair value as follows:

	Net Appreciation in Fair Value During Year
Year ended May 31, 2015	
Mutual funds	\$ 454,908
	<u>\$ 454,908</u>
	Net Appreciation (Depreciation) in Fair Value During Year
Year ended May 31, 2014	
Government obligations	\$ (32,514)
Government agency obligations	(1,039)
Corporate obligations	7,933
Municipal obligations	731
Mutual funds	1,255,101
Certificates of deposit	(45,088)
Foreign obligations	(7,506)
	<u>\$ 1,177,618</u>

Retirement Income Plan for Employees
of Trinity East – AFSCME/OPEIU

Notes to Financial Statements (continued)

5. Investments (continued)

The fair value of individual investments that represent 5% or more of the Plan's net assets available for benefits is as follows:

	May 31	
	2015	2014
Brown Advisory Growth Equity Fd	\$ 2,257,985	\$ 1,989,261
Coho Relative Value Equity Fund	2,333,426	2,089,373
Touchstone Mid Cap Fund	850,176	758,571
Artisan International Fd	1,277,919	1,214,723
Dodge & Cox International Stoc F	1,136,815	1,134,590
Europacific Growth Fund	1,183,571	1,141,314
Metropolitan West T/R Bond Fd	1,367,119	1,327,181
Pimco Unconstrained Bond Fund	(a)	1,316,104
Legg Mason BW Global Opptys Bond	1,338,008	1,386,711
FPA Crescent Fund	1,248,112	(a)
Federated Prime Cash Obligation Fund	1,900,788	(a)

^(a) Investment is not 5% or more of the Plan's net assets available for benefits; presented for comparison purposes only.

6. Tax Status

The Plan has received a determination letter from the Internal Revenue Service (IRS) dated August 16, 2010, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and therefore the related trust is tax-exempt. Subsequent to this determination by the IRS, the Plan was amended. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualified status. The plan administrator has indicated that it will take the necessary steps, if any, to bring the Plan's operations into compliance with the Code.

Retirement Income Plan for Employees of Trinity East – AFSCME/OPEIU

Notes to Financial Statements (continued)

6. Tax Status (continued)

Accounting principles generally accepted in the United States require plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of May 31, 2015, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2012.

7. Administrative Expenses

For the years ended May 31, 2015 and 2014, the Plan Sponsor paid certain administrative expenses of the Plan.

8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market volatility, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect 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 estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

9. Subsequent Events

Management evaluated subsequent events for the Plan through November 25, 2015, the date the financial statements were available to be issued.

Supplemental Schedules

Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
EIN #34-0714474 Plan 003
Schedule H, Line 4i
Schedule of Assets (Held at End of Year)
May 31, 2015

Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	Avg Unit Cost Accrued Income	Book Value Revalued Cost
Equity				
Mutual Funds				
BROWN ADVISORY GROWTH EQUITY FD OPEN-END FUND INSTL CL 1911889 2	115233702 0.00% 110,199.3600	20.490 2,257,984.89	 18.74 0.00	 2,064,724.20 2,053,985.12
COHO RELATIVE VALUE EQUITY FUND OPEN-END FUND INSTL CL 1911889 2	56166Y644 0.87% 188,027.8750	12.410 2,333,425.93	 10.81 0.00	 2,032,573.46 2,121,946.73
FPA CRESCENT FUND OPEN-END FUND 1911889 2	30254T759 0.90% 36,419.9610	34.270 1,248,112.06	 33.15 0.00	 1,207,448.51 1,228,491.50
TOUCHSTONE MID CAP FUND OPEN-END FUND INSTL CL 1911889 2	89155T649 0.26% 32,686.4900	26.010 850,175.60	 22.91 0.00	 748,852.36 760,808.67
Total Mutual Funds		6,689,698.48	N/A 0.00	6,053,598.53 6,165,232.02
Non-US Mutual Funds				
ARTISAN INTERNATIONAL FD OPEN-END FUND INSTL CL 1911889 2	04314H402 0.89% 39,576.3030	32.290 1,277,918.82	 30.60 0.00	 1,211,229.72 1,225,952.95
DODGE & COX INTERNATIONAL STOC F OPEN-END FUND 1911889 2	256206103 2.15% 25,240.1100	45.040 1,136,814.55	 42.55 0.00	 1,073,935.46 1,158,525.43
EUROPACIFIC GROWTH FUND OPEN-END FUND CL F-2	29875E100 1.54%	51.300		

Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
EIN #34-0714474 Plan 003
Schedule H, Line 4i
Schedule of Assets (Held at End of Year)
May 31, 2015 (continued)

Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	Avg Unit Cost Accrued Income	Book Value Revalued Cost
1911889.2	23,071.5660	1,183,571.34	48.45	1,117,899.28
			0.00	1,159,213.73
Total Non-US Mutual Funds		3,598,304.71	N/A	3,403,064.46
			0.00	3,543,692.11
Total Equity		10,288,003.19	N/A	9,456,662.99
			0.00	9,708,924.13
Fixed Income				
Mutual Funds				
METROPOLITAN WEST T/R BOND FD	592905509	10.930		
OPEN- END FUND CL I	2.02%			
1911889.2	125,079.5210	1,367,119.16	10.70	1,338,975.26
			0.00	1,357,277.51
Total Mutual Funds		1,367,119.16	N/A	1,338,975.26
			0.00	1,357,277.51
Non-US Mutual Funds				
LEGG MASON BW GLOBAL OPPTY'S BOND	524686318	10.620		
OPEN- END FUND INSTL CL	4.60%			
1911889.2	125,989.4110	1,338,007.54	10.86	1,368,083.81
			0.00	1,449,748.82
Total Non-US Mutual Funds		1,338,007.54	N/A	1,368,083.81
			0.00	1,449,748.82
Total Fixed Income		2,705,126.70	N/A	2,707,059.07
			0.00	2,807,026.33
Cash and Cash Equivalents				
Money Market Funds				
FEDERATED PRIME CASH OBLIGATIONS	314A00066	1.000		
FUND	0.07%			
INSTITUTIONAL SHARE				
1911889.1	310,153.5000	310,153.50	1.00	310,153.50
			13.29	310,153.50

Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
EIN #34-0714474 Plan 003
Schedule H, Line 4i
Schedule of Assets (Held at End of Year)
May 31, 2015 (continued)

Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	Avg Unit Cost Accrued Income	Book Value Revalued Cost
1911889 2	1,590,634 1300	1,590,634 13	1 00	1,590,634 13
			90 00	1,590,634 13
Total for Asset	1,900,787 6300	1,900,787 63	1 00	1,900,787 63
			103 29	1,900,787 63
Total Money Market Funds		1,900,787.63	N/A	1,900,787.63
			103.29	1,900,787.63
Total Cash and Cash Equivalents		1,900,787.63	N/A	1,900,787.63
			103.29	1,900,787.63
Net Holdings		14,893,917.52	N/A	14,064,509.69
			103.29	14,416,738.09
Total Holdings Principal Assets		\$14,893,917.52	N/A	\$14,064,509.69
			\$103.29	\$14,416,738.09
Total Holdings		\$14,893,917.52		\$14,064,509.69
				\$14,416,738.09
Accrued Income On				
Principal Holdings		103 29	103 29	103 29
Total Accrued Income		103.29	103.29	103.29
Total Holdings with Accrued Income		\$14,894,020.81		\$14,064,612.98
				\$14,416,841.38

Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
EIN #34-0714474 Plan 003
Schedule H, Line 4j
Schedule of Reportable Transactions
Year Ended May 31, 2015

5% Report by Asset - Single Transaction – Category 1

Tran Type Settle Date	Asset Description	Asset Number Units/Par Portfolio Number	Purchase Cost/ Sale Proceeds	Broker Commission Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
Purchase 10/10/2014	FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	314A00066 1,914,264.8000 1911889 2	1,914,264.80	0.00 0.00	1,914,264.80	1,914,264.80	0.00
Sale 10/09/2014	PIMCO UNCONSTRAINED BOND FUND OPEN-END FUND INSTL CL	72201M467 -117,194.6710 1911889 2	1,323,127.64	0.00 0.00	-1,312,657.20	-1,324,290.40	-1,162.56

End of Schedule

Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
EIN #34-0714474 Plan 003
Schedule H, Line 4j
Schedule of Reportable Transactions
Year Ended May 31, 2015 (continued)

5% Report by Asset - Aggregate Transactions – Category 3

Asset Number	Asset Description	Purchase Cost/ Sale Proceeds	Broker Commission	Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
Tran Type	Settle Dt	Units/Par					
314A00066	FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE						
Purchase	06/02/2014	8.1200	8.12	0.00	8.12	8.12	0.00
Sale	06/03/2014	-61,447.9500	61,447.95	0.00	-61,447.95	-61,447.95	0.00
Sale	06/13/2014	656.8400	656.84	0.00	656.84	656.84	0.00
Sale	06/16/2014	-1.2700	1.27	0.00	-1.27	-1.27	0.00
Purchase	06/27/2014	40,000.0000	40,000.00	0.00	40,000.00	40,000.00	0.00
Purchase	07/01/2014	8.7100	8.71	0.00	8.71	8.71	0.00
Sale	07/01/2014	-40,000.0000	40,000.00	0.00	-40,000.00	-40,000.00	0.00
Sale	07/07/2014	22,128.7400	22,128.74	0.00	22,128.74	22,128.74	0.00
Purchase	07/31/2014	40,000.0000	40,000.00	0.00	40,000.00	40,000.00	0.00
Purchase	08/01/2014	10.1100	10.11	0.00	10.11	10.11	0.00
Sale	08/01/2014	-40,000.0000	40,000.00	0.00	-40,000.00	-40,000.00	0.00
Sale	08/05/2014	-22,474.9300	22,474.93	0.00	-22,474.93	-22,474.93	0.00
Sale	08/11/2014	-23,005.0400	23,005.04	0.00	-23,005.04	-23,005.04	0.00
Purchase	08/13/2014	86.5000	86.50	0.00	86.50	86.50	0.00
Sale	08/14/2014	-86.5000	86.50	0.00	-86.50	-86.50	0.00
Purchase	08/20/2014	250.8100	250.81	0.00	250.81	250.81	0.00
Sale	08/21/2014	-250.8100	250.81	0.00	-250.81	-250.81	0.00
Purchase	08/27/2014	40,000.0000	40,000.00	0.00	40,000.00	40,000.00	0.00
Purchase	09/02/2014	10.9700	10.97	0.00	10.97	10.97	0.00
Sale	09/02/2014	-40,000.0000	40,000.00	0.00	-40,000.00	-40,000.00	0.00
Sale	09/11/2014	-40,455.0500	40,455.05	0.00	-40,455.05	-40,455.05	0.00
Sale	09/15/2014	-1,073.4500	1,073.45	0.00	-1,073.45	-1,073.45	0.00
Sale	09/16/2014	-1.9000	1.90	0.00	-1.90	-1.90	0.00
Sale	09/17/2014	-150,000.0000	150,000.00	0.00	-150,000.00	-150,000.00	0.00
Purchase	09/24/2014	90,000.0000	90,000.00	0.00	90,000.00	90,000.00	0.00
Purchase	10/01/2014	7.6100	7.61	0.00	7.61	7.61	0.00

Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
EIN #34-0714474 Plan 003
Schedule H, Line 4j
Schedule of Reportable Transactions
Year Ended May 31, 2015 (continued)

5% Report by Asset - Aggregate Transactions (Continued) – Category 3

Asset Number	Asset Description	Purchase Cost/	Broker	Other Expense	Book Value	Previous	Net Gain/Loss
Tran Type	Settle Dt	Units/Par	Commission			Annual Market	on Market
Sale	10/01/2014	-61,605.6200	61,605.62	0.00	0.00	-61,605.62	0.00
Purchase	10/10/2014	1,914,264.8000	1,914,264.80	0.00	0.00	1,914,264.80	0.00
Sale	10/14/2014	-588,541.0000	588,541.00	0.00	0.00	-588,541.00	0.00
Sale	10/17/2014	-339.1500	339.15	0.00	0.00	-339.15	0.00
Purchase	10/22/2014	90,000.0000	90,000.00	0.00	0.00	90,000.00	0.00
Purchase	11/03/2014	34.7100	34.71	0.00	0.00	34.71	0.00
Sale	11/03/2014	-61,943.4900	61,943.49	0.00	0.00	-61,943.49	0.00
Purchase	11/21/2014	90,000.0000	90,000.00	0.00	0.00	90,000.00	0.00
Purchase	12/01/2014	33.7300	33.73	0.00	0.00	33.73	0.00
Sale	12/01/2014	-61,575.1300	61,575.13	0.00	0.00	-61,575.13	0.00
Purchase	12/08/2014	1,541.7400	1,541.74	0.00	0.00	1,541.74	0.00
Purchase	12/12/2014	89,994.3900	89,994.39	0.00	0.00	89,994.39	0.00
Sale	12/12/2014	-667.2300	667.23	0.00	0.00	-667.23	0.00
Purchase	01/02/2015	43.8600	43.86	0.00	0.00	43.86	0.00
Sale	01/02/2015	-62,390.6900	62,390.69	0.00	0.00	-62,390.69	0.00
Purchase	01/30/2015	90,000.0000	90,000.00	0.00	0.00	90,000.00	0.00
Purchase	02/02/2015	51.1700	51.17	0.00	0.00	51.17	0.00
Sale	02/02/2015	-62,979.4300	62,979.43	0.00	0.00	-62,979.43	0.00
Purchase	02/18/2015	315.8700	315.87	0.00	0.00	315.87	0.00
Purchase	02/23/2015	315.8700	315.87	0.00	0.00	315.87	0.00
Purchase	02/27/2015	90,000.0000	90,000.00	0.00	0.00	90,000.00	0.00
Purchase	03/02/2015	53.0900	53.09	0.00	0.00	53.09	0.00
Sale	03/02/2015	-62,322.7800	62,322.78	0.00	0.00	-62,322.78	0.00
Sale	03/04/2015	-937.1300	937.13	0.00	0.00	-937.13	0.00
Sale	03/13/2015	-9.6000	9.60	0.00	0.00	-9.60	0.00
Sale	03/13/2015	-674.7600	674.76	0.00	0.00	-674.76	0.00
Purchase	03/26/2015	90,000.0000	90,000.00	0.00	0.00	90,000.00	0.00

Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
EIN #34-0714474 Plan 003
Schedule H, Line 4j
Schedule of Reportable Transactions
Year Ended May 31, 2015 (continued)

5% Report by Asset - Aggregate Transactions (Continued) – Category 3

Asset Number	Asset Description	Purchase Cost/ Sale Proceeds	Broker Commission	Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
Tran Type	Settle Dt	Units/Par					
Purchase	04/01/2015	71.0500	71.05	0.00	71.05	71.05	0.00
Sale	04/01/2015	-63,256.5600	63,256.58	0.00	-63,256.58	-63,256.58	0.00
Purchase	04/28/2015	90,000.0000	90,000.00	0.00	90,000.00	90,000.00	0.00
Purchase	05/01/2015	76.6600	76.66	0.00	76.66	76.66	0.00
Sale	05/01/2015	-63,113.0300	63,113.03	0.00	-63,113.03	-63,113.03	0.00
Purchase	05/27/2015	90,000.0000	90,000.00	0.00	90,000.00	90,000.00	0.00
29 Issue Sales							
30 Issue Purchases							
30254T759	FPA CRESCENT FUND OPEN-END FUND						
Purchase	07/02/2014	86.6030	3,049.71	0.00	3,049.71	3,049.71	0.00
Purchase	07/02/2014	39.8710	1,372.37	0.00	1,372.37	1,372.37	0.00
Purchase	09/16/2014	2,172.0240	75,000.00	0.00	75,000.00	75,000.00	0.00
Purchase	10/10/2014	17,705.9060	588,541.00	0.00	588,541.00	588,541.00	0.00
Purchase	12/22/2014	1,050.6760	35,607.40	0.00	35,607.40	35,607.40	0.00
Purchase	12/23/2014	114,4300	3,878.03	0.00	3,878.03	3,878.03	0.00
6 Issue Purchases							
72201M487	PIMCO UNCONSTRAINED BOND FUND OPEN-END FUND INSTL CL						
Purchase	06/30/2014	136.3530	1,564.77	0.00	1,564.77	1,564.77	0.00
Purchase	07/31/2014	184.7240	2,078.15	0.00	2,078.15	2,078.15	0.00
Purchase	06/29/2014	210.6360	2,384.40	0.00	2,384.40	2,384.40	0.00
Purchase	09/30/2014	191.6130	2,159.48	0.00	2,159.48	2,159.48	0.00
Sale	10/09/2014	-117,194.6710	1,323,127.84	0.00	-1,312,657.20	-1,324,290.40	-1,162.56
1 Issue Sales							

Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
EIN #34-0714474 Plan 003
Schedule H, Line 4j
Schedule of Reportable Transactions
Year Ended May 31, 2015 (continued)

5% Report by Asset - Aggregate Transactions (Continued) – Category 3

Asset Number	Asset Description	Purchase Cost/	Broker			Previous	Net Gain/Loss
Tran Type	Settle Dt	Units/Par	Commission	Other Expense	Book Value	Annual Market	on Market
4 Issue Purchases							

End of Schedule

There were no Category 2 or 4 reportable transactions during the year ended May 31, 2015.

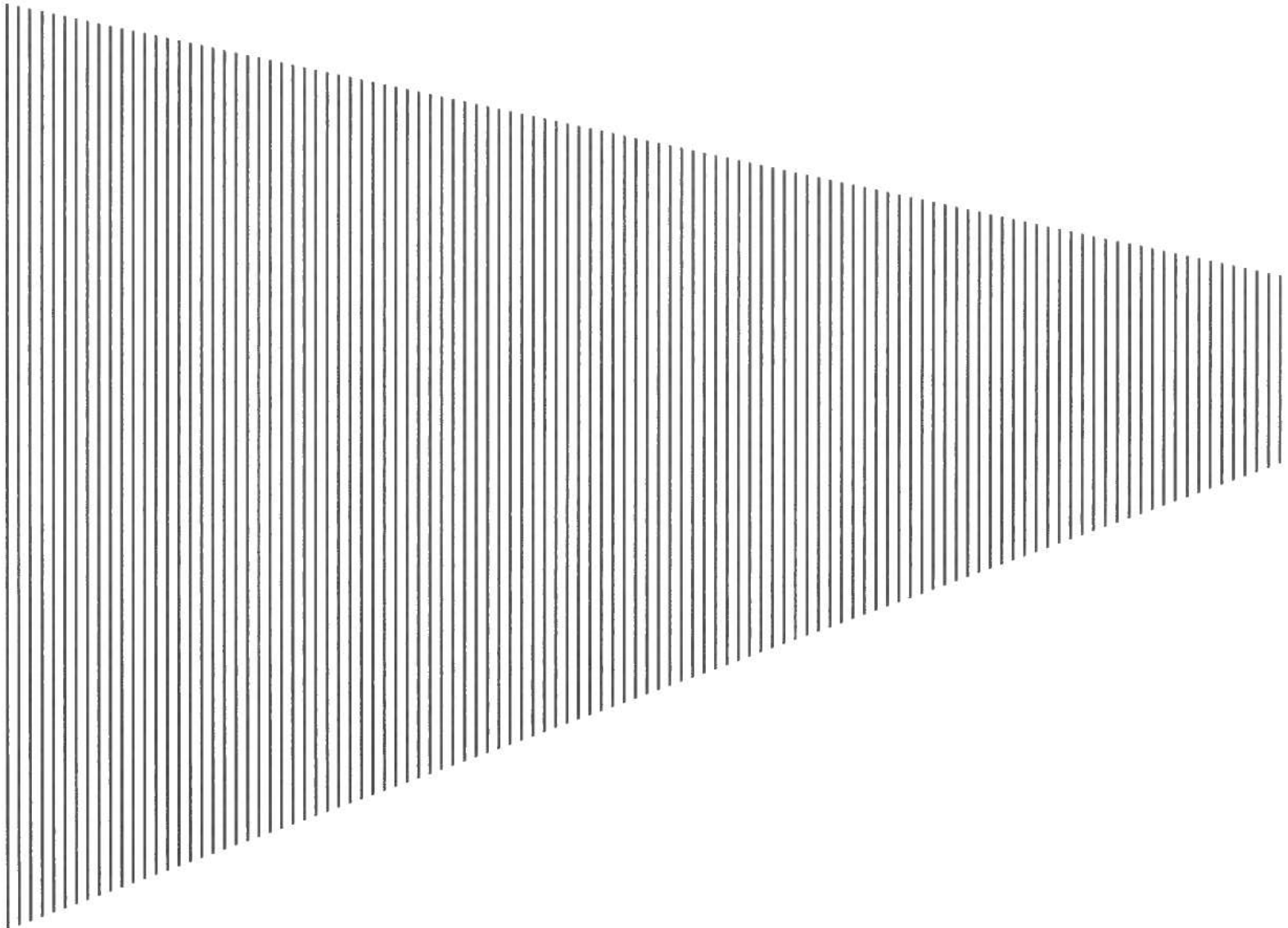
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Schedule SB, Line 26 — Schedule of Active Participant Data

Attained age	Years of credited service										
	Under 1	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	Total
Under 25		6									6
25–29		6	1								7
30–34		3	2								5
35–39		1	2	3							6
40–44		5	4	1	1						11
45–49		2	3	1		5					11
50–54		7	2	2	3	1	5				20
55–59		4	3	3	2		1	1			14
60–64		2	3	2		3	4	2	2		18
65–69			1	1				1	1		4
70 & up			1						1		2
Total		36	22	13	6	9	10	4	4		104

In each cell, the number is the count of active participants for each age/service combination.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Discount rate sponsor elections**

• Segment rates or full yield curve	Segment	
• Look-back months	4	
	Stabilized	Non Stabilized
• First 5 years	4.99%	1.22%
• Next 15 years	6.32%	4.06%
• Over 20 years	6.99%	5.09%
• Rationale	These are IRS prescribed rates. The plan sponsor elected this methodology from alternative IRS prescribed options.	

Mortality sponsor elections

• Healthy and disabled participants	Section 430(h)(3) prescribed separate static annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA.
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Other economic assumptions

• Salary increases	3.00% per year
— Rationale	Salary increase rate is based on historical pay increases and plan sponsor expectations of future increases.
• Social Security wage base	Not applicable
• Inflation	2.50%
— Rationale	Inflation rate is consistent with Mercer's 2014 Capital Market Outlook.
• Expected investment return	7.00% per year for 2014 and 2013.
— Rationale	Please refer to the letter titled, <i>Long-Term Expected Return on Plan Assets</i> , dated January 7, 2014.
• Expenses	\$17,000 added to current year normal cost.
— Rationale	Expenses are assumed to be same as actual expenses paid from plan assets for the prior year rounded to next \$1,000.

Demographic assumptions

• Withdrawal	50% of 2003 SOA Pension Plan Turnover Study	
• Disability incidence	Not applicable	
• Retirement age	Attained Age	Retirement
	61 and younger	0%
	62	25%
	63	5%
	64	5%
	65	100%

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

- Benefit commencement age for
 - Future vested deferred 65
 - Current vested deferred 65
- Spouse assumptions

	<u>Male participants</u>	<u>Female participants</u>
– Percentage married	90%	90%
– Spouse age difference	3 years younger	3 years older

A 20% load is included on death benefits to estimate the death benefits for beneficiaries of unmarried participants.

Form of payment	<u>Life Annuity</u>	<u>50% J&S</u>
• Active retirements	100%	0%
• Future vested deferred	100%	0%
• Future disabilities	N/A	N/A
• Future deaths	0%	100%
• Current vested deferred	100%	0%
Unpredictable contingent event assumptions	Not applicable	

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial Methods*****Asset Methods***

The asset valuation method is an average of the adjusted market value as of the valuation date and six months preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110% and no less than 90% of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

Participant Methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.

Minimum Funding Methods

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
EIN #34-0714474 Plan 003
Schedule H, Line 4j
Schedule of Reportable Transactions
Year Ended May 31, 2015

5% Report by Asset - Single Transaction – Category 1

Tran Type Settle Date	Asset Description	Asset Number Units/Par Portfolio Number	Purchase Cost/ Sale Proceeds	Broker Commission Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
Purchase 10/10/2014	FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	314A00066 1 914,264.8000 1911889 2	1,914,264.60	0.00 0.00	1,914,264.60	1,914,264.60	0.00
Sale 10/09/2014	PIMCO UNCONSTRAINED BOND FUND OPEN-END FUND INSTL CL	72201M467 -117,194.6710 1911889 2	1,323,127.64	0.00 0.00	-1,312,657.20	-1,324,290.40	-1,162.56

End of Schedule

Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
EIN #34-0714474 Plan 003
Schedule H, Line 4j
Schedule of Reportable Transactions
Year Ended May 31, 2015 (continued)

5% Report by Asset - Aggregate Transactions – Category 3

Asset Number Tran Type	Settle Dt	Asset Description Units/Par	Purchase Cost/ Sale Proceeds	Broker Commission	Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
314A00066		FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE						
Purchase	06/02/2014	6.1200	8.12	0.00	0.00	8.12	8.12	0.00
Sale	06/03/2014	-61,447.9500	61,447.95	0.00	0.00	-61,447.95	-61,447.95	0.00
Sale	06/13/2014	656.8400	656.84	0.00	0.00	656.84	656.84	0.00
Sale	06/16/2014	-1.2700	1.27	0.00	0.00	-1.27	-1.27	0.00
Purchase	06/27/2014	40,000.0000	40,000.00	0.00	0.00	40,000.00	40,000.00	0.00
Purchase	07/01/2014	8.7100	8.71	0.00	0.00	8.71	8.71	0.00
Sale	07/01/2014	-40,000.0000	40,000.00	0.00	0.00	-40,000.00	-40,000.00	0.00
Sale	07/07/2014	22,128.7400	22,128.74	0.00	0.00	22,128.74	22,128.74	0.00
Purchase	07/31/2014	40,000.0000	40,000.00	0.00	0.00	40,000.00	40,000.00	0.00
Purchase	08/01/2014	10.1100	10.11	0.00	0.00	10.11	10.11	0.00
Sale	08/01/2014	-40,000.0000	40,000.00	0.00	0.00	-40,000.00	-40,000.00	0.00
Sale	08/05/2014	-22,474.9300	22,474.93	0.00	0.00	-22,474.93	-22,474.93	0.00
Sale	08/11/2014	-23,005.0400	23,005.04	0.00	0.00	-23,005.04	-23,005.04	0.00
Purchase	08/13/2014	86.5000	86.50	0.00	0.00	86.50	86.50	0.00
Sale	08/14/2014	-86.5000	86.50	0.00	0.00	-86.50	-86.50	0.00
Purchase	08/20/2014	250.8100	250.81	0.00	0.00	250.81	250.81	0.00
Sale	08/21/2014	-250.8100	250.81	0.00	0.00	-250.81	-250.81	0.00
Purchase	08/27/2014	40,000.0000	40,000.00	0.00	0.00	40,000.00	40,000.00	0.00
Purchase	09/02/2014	10.9700	10.97	0.00	0.00	10.97	10.97	0.00
Sale	09/02/2014	-40,000.0000	40,000.00	0.00	0.00	-40,000.00	-40,000.00	0.00
Sale	09/11/2014	-40,455.0500	40,455.05	0.00	0.00	-40,455.05	-40,455.05	0.00
Sale	09/15/2014	-1,073.4500	1,073.45	0.00	0.00	-1,073.45	-1,073.45	0.00
Sale	09/16/2014	-1.9000	1.90	0.00	0.00	-1.90	-1.90	0.00
Sale	09/17/2014	-150,000.0000	150,000.00	0.00	0.00	-150,000.00	-150,000.00	0.00
Purchase	09/24/2014	90,000.0000	90,000.00	0.00	0.00	90,000.00	90,000.00	0.00
Purchase	10/01/2014	7.6100	7.61	0.00	0.00	7.61	7.61	0.00

Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
EIN #34-0714474 Plan 003
Schedule H, Line 4j
Schedule of Reportable Transactions
Year Ended May 31, 2015 (continued)

5% Report by Asset - Aggregate Transactions (Continued) – Category 3

Asset Number	Asset Description	Purchase Cost/ Sale Proceeds	Broker Commission	Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
Tran Type	Settle Dt	Units/Par					
Sale	10/01/2014	-61,605.6200	61,605.62	0.00	0.00	-61,605.62	61,605.62
Purchase	10/10/2014	1,914,264.8000	1,914,264.80	0.00	0.00	1,914,264.80	1,914,264.80
Sale	10/14/2014	-588,541.0000	588,541.00	0.00	0.00	-588,541.00	588,541.00
Sale	10/17/2014	-339.1500	339.15	0.00	0.00	-339.15	339.15
Purchase	10/22/2014	90,000.0000	90,000.00	0.00	0.00	90,000.00	90,000.00
Purchase	11/03/2014	34.7100	34.71	0.00	0.00	34.71	34.71
Sale	11/03/2014	-61,943.4900	61,943.49	0.00	0.00	-61,943.49	61,943.49
Purchase	11/21/2014	90,000.0000	90,000.00	0.00	0.00	90,000.00	90,000.00
Purchase	12/01/2014	33.7300	33.73	0.00	0.00	33.73	33.73
Sale	12/01/2014	-61,575.1300	61,575.13	0.00	0.00	-61,575.13	61,575.13
Purchase	12/08/2014	1,541.7400	1,541.74	0.00	0.00	1,541.74	1,541.74
Purchase	12/12/2014	89,994.3900	89,994.39	0.00	0.00	89,994.39	89,994.39
Sale	12/12/2014	-667.2300	667.23	0.00	0.00	-667.23	667.23
Purchase	01/02/2015	43.8600	43.86	0.00	0.00	43.86	43.86
Sale	01/02/2015	-62,390.6900	62,390.69	0.00	0.00	-62,390.69	62,390.69
Purchase	01/30/2015	90,000.0000	90,000.00	0.00	0.00	90,000.00	90,000.00
Purchase	02/02/2015	51.1700	51.17	0.00	0.00	51.17	51.17
Sale	02/02/2015	-62,979.4300	62,979.43	0.00	0.00	-62,979.43	62,979.43
Purchase	02/18/2015	315.8700	315.87	0.00	0.00	315.87	315.87
Purchase	02/23/2015	315.8700	315.87	0.00	0.00	315.87	315.87
Purchase	02/27/2015	90,000.0000	90,000.00	0.00	0.00	90,000.00	90,000.00
Purchase	03/02/2015	53.0900	53.09	0.00	0.00	53.09	53.09
Sale	03/02/2015	-62,322.7600	62,322.78	0.00	0.00	-62,322.78	62,322.78
Sale	03/04/2015	-937.1300	937.13	0.00	0.00	-937.13	937.13
Sale	03/13/2015	-9.6000	9.60	0.00	0.00	-9.60	9.60
Sale	03/13/2015	674.7600	674.76	0.00	0.00	-674.76	674.76
Purchase	03/26/2015	90,000.0000	90,000.00	0.00	0.00	90,000.00	90,000.00

Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
EIN #34-0714474 Plan 003
Schedule H, Line 4j
Schedule of Reportable Transactions
Year Ended May 31, 2015 (continued)

5% Report by Asset - Aggregate Transactions (Continued) – Category 3

Asset Number	Asset Description	Purchase Cost/ Sale Proceeds	Broker Commission	Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
Tran Type	Settle Dt	Units/Par					
Purchase	04/01/2015	71.0500	71.05	0.00	71.05	71.05	0.00
Sale	04/01/2015	-63,256.5800	63,256.58	0.00	-63,256.58	-63,256.58	0.00
Purchase	04/29/2015	90,000.0000	90,000.00	0.00	90,000.00	90,000.00	0.00
Purchase	05/01/2015	76.6600	76.66	0.00	76.66	76.66	0.00
Sale	05/01/2015	-63,113.0300	63,113.03	0.00	-63,113.03	-63,113.03	0.00
Purchase	05/27/2015	90,000.0000	90,000.00	0.00	90,000.00	90,000.00	0.00
29 Issue Sales							
30 Issue Purchases							
30254T759 FPA CRESCENT FUND OPEN-END FUND							
Purchase	07/02/2014	86.6030	3,049.71	0.00	3,049.71	3,049.71	0.00
Purchase	07/02/2014	39.8710	1,372.37	0.00	1,372.37	1,372.37	0.00
Purchase	09/16/2014	2,172.0240	75,000.00	0.00	75,000.00	75,000.00	0.00
Purchase	10/10/2014	17,735.8060	588,541.00	0.00	588,541.00	588,541.00	0.00
Purchase	12/22/2014	1,050.6760	35,607.40	0.00	35,607.40	35,607.40	0.00
Purchase	12/23/2014	114.4300	3,878.03	0.00	3,878.03	3,878.03	0.00
6 Issue Purchases							
72201M487 PIMCO UNCONSTRAINED BOND FUND OPEN-END FUND INSTL CL							
Purchase	06/30/2014	136.3530	1,564.77	0.00	1,564.77	1,564.77	0.00
Purchase	07/31/2014	184.7240	2,078.15	0.00	2,078.15	2,078.15	0.00
Purchase	08/29/2014	210.6360	2,384.40	0.00	2,384.40	2,384.40	0.00
Purchase	09/30/2014	191.6130	2,159.48	0.00	2,159.48	2,159.48	0.00
Sale	10/09/2014	-117,194.6710	1,323,127.84	0.00	-1,312,657.20	-1,324,290.40	-1,162.56
1 Issue Sales							

Retirement Income Plan for Employees of
 Trinity East – AFSCME/OPEIU
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 Schedule H, Line 4j
 Schedule of Reportable Transactions
 Year Ended May 31, 2015 (continued)

5% Report by Asset - Aggregate Transactions (Continued) – Category 3

Asset Number	Asset Description	Purchase Cost/	Broker			Previous	Net Gain/Loss	
Tran Type	Settle Dt	Units/Par	Sale Proceeds	Commission	Other Expense	Book Value	Annual Market	on Market
4 Issue Purchases								
End of Schedule								

There were no Category 2 or 4 reportable transactions during the year ended May 31, 2015.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 06/01/2014 and ending 05/31/2015

► **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 RETIREMENT INCOME PLAN FOR EMPLOYEES OF TRINITY EAST - AFSCME/OPEIU	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF TRINITY EAST	D Employer Identification Number (EIN) 34-0714474	
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>06</u> Day <u>01</u> Year <u>2014</u>				
2 Assets:				
a Market value	2a	13992036		
b Actuarial value	2b	13925680		
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	228	7034958	7034958	
b For terminated vested participants	178	2992759	2992759	
c For active participants	104	3036287	3085916	
d Total	510	13064004	13113633	
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	6.49%		
6 Target normal cost	6	222436		

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	JLK Signature of actuary	11/24/2015 Date
	JESSICA KACHUR Type or print name of actuary	1407556 Most recent enrollment number
	MERCER Firm name	412-355-8776 Telephone number (including area code)
	6 PPG PLACE SUITE 400 PITTSBURGH PA 15222-5406 Address of the firm	

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

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

Schedule SB (Form 5500) 2014
v. 140124

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	424824	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	215000	0
9 Amount remaining (line 7 minus line 8)	209824	0
10 Interest on line 9 using prior year's actual return of <u>11.55%</u>	24235	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		8115
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>6.32%</u>		937
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		9052
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	234059	0

Part III Funding Percentages

14 Funding target attainment percentage	14	104.40%
15 Adjusted funding target attainment percentage	15	106.19%
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	96.14%
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
06/27/2014	40000	0			
07/31/2014	40000	0			
08/27/2014	40000	0			
09/24/2014	90000	0			
10/22/2014	90000	0			
11/21/2014	90000	0			
12/12/2014	90000	0			
01/30/2015	90000	0			
02/27/2015	90000	0			
03/26/2015	90000	0			
04/28/2015	90000	0			
05/27/2015	90000	0			
Totals ▶			18(b)	930000	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				896558
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		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 64
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	222436	
b Excess assets, if applicable, but not greater than line 31a	31b	222436	
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	896558	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	896558	
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 22 — Description of Weighted Average Retirement Age

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 64.

(A) Retirement age	(B) Number of employees expected to retire, per 1000 retirements	(C) (A) x (B)
62	250.00	15,500.00
63	37.50	2,362.50
64	35.63	2,280.32
65	676.87	43,996.55
Total	1,000.00	64,139.37
Average		64

Schedule SB, Part V — Summary of Plan Provisions**Summary of Major Plan Provisions**

Effective date and plan year	Original plan: June 1, 1962 Restated plan: June 1, 2009 Plan year: June 1
Status of the plan	The plan has ongoing benefit accruals and new employees are eligible to participate in the plan once they satisfy the participation requirements.
Significant events that occurred during the year	None
Definitions	
• Covered employees and participation	All employees who are members of the AFSCME/OPEIU unions will participate after age 21 and one year of service, entering June 1 or December 1.
• Employee contributions	None
• Vesting service	Total number of plan years during which an employee has been credited with at least 1,000 hours of service from the first day of the plan year in which the later of date of hire and age 18 occur.
• Credited service	A year of Credited Service is a plan year in which a participant completes 2,080 hours or a plan year in which a participant completes at least 1,000 hours but less than 2,080 and receives a fractional portion of a year's credit. Credited Service in excess of 40 years will be excluded.
• Pensionable earnings	The basic rate of pay as of April 1 of the preceding calendar year, expressed on a full-time (2,080 hours) basis.
• Accrued benefit	The amount of normal retirement income benefit earned by a Member calculated on the basis of the Member's Pensionable Earnings and Credited Service as of the calculation date.

Schedule SB, Part V — Summary of Plan Provisions

Normal retirement	
• Eligibility	Age 65
• Benefit	The monthly normal retirement benefit is equal to 1/12th of the sum of the following annual additions based on Pensionable Earnings and Credited Service for each plan year: (a) Accrued benefit as of May 31, 1986. (b) June 1, 1986 – May 31, 1989; \$36 per year of service plus 1.75% of earnings in excess of \$4,800. (c) June 1, 1989 – May 31, 1992; 1.27% of earnings up to \$10,000 plus 1.75% of earnings in excess of \$10,000. (d) June 1, 1992 – May 31, 2014; 1.50% of earnings up to \$10,000 plus 2.00% of earnings in excess of \$10,000. The monthly normal retirement benefit may never be less than \$4.80 for each year of Credited Service up to and including 25 years. Also, in no event will the accrued benefit be less than it was as of May 31, 1989. Other minimum benefits related to years of service that apply to employees retiring at or beyond normal retirement age are detailed in the plan document. In no event will a participant's retirement benefit exceed limits set forth in Section 415, as revised by the Tax Reform Act of 1986 and effective January 1, 1987. Effective February 1, 1997 through January 31, 1998, a voluntary early retirement program for those employees who were at least age 55 with 10 or more years of service was implemented. This program provided unreduced retirement benefits plus a \$400 monthly supplement payable for 36 months, or until age 62, if later.
Early retirement	
• Eligibility	Age 55
• Benefit	The early retirement benefit is based on the accrued normal retirement benefit at the time of actual retirement. For each month that the early retirement date precedes the normal retirement date, the benefit is reduced by 1/180th for each of the first 60 months and 1/360th for each of the next 60 months.

Schedule SB, Part V — Summary of Plan Provisions

Late retirement	
• Eligibility	After age 65
• Benefit	If a participant attained age 65 prior to June 1, 1990, the late retirement benefit is equal to the greater of the accrued benefit at normal retirement increased by 8% per year for each year the late retirement date follows the normal retirement date and the accrued benefit at the time of actual retirement. For any other participant who retires on a late retirement date the late retirement benefit is the accrued benefit at the time of actual retirement.
Deferred vested	
• Eligibility	Upon termination after five years of service or attainment of Early Retirement Age.
• Benefit	The benefit will be payable in full at the participant's normal retirement date, or, if payments begin at an early retirement date other than provided by the voluntary early retirement program, on a reduced basis.
Disability	
• Eligibility	None
• Benefit	None
Pre-retirement death	
• Eligibility	After five years of vesting service.
• Benefit prior to retirement	The surviving spouse will receive 50% of the accrued benefit reduced for early retirement and a 50% joint and survivor annuity. This benefit becomes payable when the participant would have reached age 55. If the participant was already eligible for early retirement, the benefit will begin immediately. Effective December 1, 1994, the same benefit was added for unmarried participants.
• Benefit after retirement	The surviving spouse shall be entitled to any benefits due under the form of benefit elected by participant upon retirement.

Schedule SB, Part V — Summary of Plan Provisions

Form of benefits	
• Automatic form for unmarried participants	Life annuity.
• Automatic form for married participants	50% joint and survivor annuity.
• Optional forms	• 50%, 75%, or 100% joint and survivor annuity. • 10 year certain and continuous annuity. • Social security adjustment option. However, if the present value of the life annuity benefit is less than or equal to \$1,000, the benefit will be paid immediately in the form of a lump sum distribution.
• Optional form conversion factors	For other than lump sum benefits and benefits related to a Qualified Domestic Relations Order, the following assumptions shall apply: • Interest - Six percent (6.0%) per annum. • Mortality – RP-2000 Combined Healthy Table projected to 2008, Unisex (50/50 blend). For purposes of determining the present value of any Actuarially Equivalent lump sum benefit payable: • Interest – The adjusted segment rates for the month of April preceding the first day of the plan year. • Mortality – The mortality table specified for the plan year under Code Section 430(h)(3)(A).
Miscellaneous	
• Maximum compensation	Compensation for any 12-month period used to determine accrued benefits may not exceed the limits in IRC Section 401(a)(17) for the calendar year in which the 12-month period begins. This limit is indexed annually.
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually.

Schedule SB, Part V — Summary of Plan Provisions***Benefits Included or Excluded***

Unless noted below, all benefits provided by the plan as restated and amended are included in this valuation.

- **Most recent plan amendments included:** None
- **Plan amendments excluded:** None
- **Late retirement increases:**
 - *Active participants:* The plan provides benefit suspension notices to participants who work beyond normal retirement; therefore, late retirement actuarial increases only apply to participants who defer retirement beyond age 70½. This valuation includes increases for current participants over age 70.
 - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- **Internal Revenue Code limitations:** The limitations of Internal Revenue Code Section 415(b) and 401(a)(17) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60% of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

Plan Provisions Specific to Funding***Additional Benefits Included or Excluded***

- **IRC Section 436 benefit restrictions:**
 - *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
 - *Plan amendments:* See above.
 - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
 - *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit accruals. The target normal cost does not reflect any limitation on benefit accruals.
- **Scheduled benefit increases:** Scheduled benefit increases effective after the end of the current plan year are excluded from minimum funding requirements.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.
- **IRC Section 415(b) benefit limitations:** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.

Plan Provision Changes Since Prior Valuation

Maximum compensation amounts and maximum benefit amounts under IRS rules were updated from 2013 to 2014.

Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
EIN #34-0714474 Plan 003
Schedule H, Line 4i
Schedule of Assets (Held at End of Year)
May 31, 2015

Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	Avg Unit Cost Accrued Income	Book Value Revalued Cost
Equity				
Mutual Funds				
BROWN ADVISORY GROWTH EQUITY FD OPEN-END FUND INSTL CL 1911889.2	115233702 0.00% 110,199.3600	20.490 2,257,984.89	 18.74 0.00	 2,064,724.20 2,053,985.12
COHO RELATIVE VALUE EQUITY FUND OPEN-END FUND INSTL CL 1911889.2	56166Y644 0.87% 188,027.8750	12.410 2,333,425.93	 10.81 0.00	 2,032,573.46 2,121,946.73
FPA CRESCENT FUND OPEN-END FUND 1911889.2	30254T759 0.90% 36,419.9610	34.270 1,248,112.06	 33.15 0.00	 1,207,448.51 1,228,491.50
TOUCHSTONE MID CAP FUND OPEN-END FUND INSTL CL 1911889.2	89155T649 0.26% 32,686.4900	26.010 850,175.60	 22.91 0.00	 748,852.36 760,808.67
Total Mutual Funds		6,689,698.48	N/A 0.00	6,053,598.53 6,165,232.02
Non-US Mutual Funds				
ARTISAN INTERNATIONAL FD OPEN-END FUND INSTL CL 1911889.2	04314H402 0.89% 39,576.3030	32.290 1,277,918.82	 30.60 0.00	 1,211,229.72 1,225,952.95
DODGE & COX INTERNATIONAL STOC F OPEN-END FUND 1911889.2	256206103 2.15% 25,240.1100	45.040 1,136,814.55	 42.55 0.00	 1,073,935.46 1,158,525.43
EUROPACIFIC GROWTH FUND OPEN-END FUND CL F-2	29875E100 1.54%	51.300		

Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
EIN #34-0714474 Plan 003
Schedule H, Line 4i
Schedule of Assets (Held at End of Year)
May 31, 2015 (continued)

Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	Avg Unit Cost Accrued Income	Book Value Revalued Cost
1911889 2	23,071.5660	1,183,571.34	48.45 0.00	1,117,899.28 1,159,213.73
Total Non-US Mutual Funds		3,598,304.71	N/A 0.00	3,403,064.46 3,543,692.11
Total Equity		10,288,003.19	N/A 0.00	9,456,662.99 9,708,924.13
Fixed Income				
Mutual Funds				
METROPOLITAN WEST T/R BOND FD OPEN-END FUND CL I	592905509 2.02%	10.930		
1911889 2	125,079.5210	1,367,119.16	10.70 0.00	1,338,975.26 1,357,277.51
Total Mutual Funds		1,367,119.16	N/A 0.00	1,338,975.26 1,357,277.51
Non-US Mutual Funds				
LEGG MASON BW GLOBAL OPPTYS BOND OPEN-END FUND INSTL CL	524686318 4.60%	10.620		
1911889 2	125,989.4110	1,338,007.54	10.86 0.00	1,368,083.81 1,449,748.82
Total Non-US Mutual Funds		1,338,007.54	N/A 0.00	1,368,083.81 1,449,748.82
Total Fixed Income		2,705,126.70	N/A 0.00	2,707,059.07 2,807,026.33
Cash and Cash Equivalents				
Money Market Funds				
FEDERATED PRIME CASH OBLIGATIONS FUND INSTITUTIONAL SHARE	314A00066 0.07%	1.000		
1911889 1	310,153.5000	310,153.50	1.00 13.29	310,153.50 310,153.50

Retirement Income Plan for Employees of
Trinity East – AFSCME/OPEIU
EIN #34-0714474 Plan 003
Schedule H, Line 4i
Schedule of Assets (Held at End of Year)
May 31, 2015 (continued)

Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	Avg Unit Cost Accrued Income	Book Value Revalued Cost
1911889 2	1,590,634 1300	1,590,634 13	1 00	1,590,634 13
			90 00	1,590,634 13
Total for Asset	1,900,787 6300	1,900,787 63	1 00	1,900,787 63
			103 29	1,900,787 63
Total Money Market Funds		1,900,787.63	N/A	1,900,787.63
			103.29	1,900,787.63
Total Cash and Cash Equivalents		1,900,787.63	N/A	1,900,787.63
			103.29	1,900,787.63
Net Holdings		14,893,917.52	N/A	14,064,509.69
			103.29	14,416,738.09
Total Holdings Principal Assets		\$14,893,917.52	N/A	\$14,064,509.69
			\$103.29	\$14,416,738.09
Total Holdings		\$14,893,917.52		\$14,064,509.69
				\$14,416,738.09
Accrued Income On				
Principal Holdings		103 29	103 29	103 29
Total Accrued Income		103.29	103.29	103.29
Total Holdings with Accrued Income		\$14,894,020.81		\$14,064,612.98
				\$14,416,841.38

Schedule SB, Line 24 — Change in Actuarial Assumptions

- Expense normal cost decreased from \$36,000 to \$17,000 to reflect our expectation for the current plan year.
- Interest rate and Mortality was updated according to assumptions prescribed under MAP21 and PPA.