

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), 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 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; 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>MENTAL HEALTH SERVICES FOR CLARK AND MADISON COUNTIES INC EMPLOYEES PENSION PLAN</u>		1b Three-digit plan number (PN) ▶ <u>001</u>
			1c Effective date of plan <u>01/01/1971</u>
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)	<u>MENTAL HEALTH SERVICES FOR CLARK AND MADISON COUNTIES INC</u> <u>1345 N FOUNTAIN BOULEVARD</u> <u>SPRINGFIELD, OH 45504-1422</u>		2b Employer Identification Number (EIN) <u>31-0787073</u>
			2c Sponsor's telephone number <u>937-399-9500</u>
			2d Business code (see instructions) <u>621420</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2011	PHOEBE PECZKOWSKI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2011	PHOEBE PECZKOWSKI
	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

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

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

MENTAL HEALTH SERVICES FOR CLARK AND MADISON COUNTIES INC

1345 N FOUNTAIN BOULEVARD
SPRINGFIELD, OH 45504-1422**3b** Administrator's EIN

31-0787073

3c Administrator's telephone number

937-399-9500

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**

303

6 Number of participants as of the end of the plan year (welfare plans complete only lines **6a**, **6b**, **6c**, and **6d**).**a** Active participants.....**6a**

261

b Retired or separated participants receiving benefits.....**6b**

0

c Other retired or separated participants entitled to future benefits.....**6c**

68

d Subtotal. Add lines **6a**, **6b**, and **6c**.....**6d**

329

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....**6e**

0

f Total. Add lines **6d** and **6e**.....**6f**

329

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....**6g**

266

h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....**6h**

16

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 Characteristic Codes in the instructions:

2F 2G 3H 2C

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic 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)

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
		2010
		This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan MENTAL HEALTH SERVICES FOR CLARK AND MADISON COUNTIES INC EMPLOYEES PENSION PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MENTAL HEALTH SERVICES FOR CLARK AND MADISON COUNTIES INC		D Employer Identification Number (EIN) 31-0787073

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)

(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 ☐

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE 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
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning **01/01/2010** and ending **12/31/2010**

A Name of plan MENTAL HEALTH SERVICES FOR CLARK AND MADISON COUNTIES INC EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 MENTAL HEALTH SERVICES FOR CLARK AND MADISON COUNTIES INC	D Employer Identification Number (EIN) 31-0787073	

Part I	Asset and Liability Statement
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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)	500335	371898
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	5676	6108
(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)	6679468	6278461
(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)	3861147	4417782
(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	11046626	11074249

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	12	359
k Total liabilities (add all amounts in lines 1g through 1j)	1k	12	359

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	11046614	11073890
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	371898	
(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)		371898
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2	
(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)		2
(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)	128831	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		128831
(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

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		158681
(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)		432833
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1092245

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1064969	
(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)		1064969
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1064969

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		27276
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

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

(1) Name: CLARK, SCHAFER, HACKETT & CO

(2) EIN: 31-0800053

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

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 2010 This Form is Open to Public Inspection.
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>MENTAL HEALTH SERVICES FOR CLARK AND MADISON COUNTIES INC EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MENTAL HEALTH SERVICES FOR CLARK AND MADISON COUNTIES INC</u>	D Employer Identification Number (EIN) <u>31-0787073</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>51-6502293</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	6a	<u>371898</u>	
b Enter the amount contributed by the employer to the plan for this plan year	6b	<u>0</u>	
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	<u>371898</u>	
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 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(es). 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

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

Schedule R (Form 5500) 2010
v.092308.1

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 items 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 items 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 items 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 items 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 items 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 items 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 item 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 items (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 item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Mental Health Services for Clark and Madison Counties, Inc. Employees' Pension Plan

Financial Statements and Supplemental Schedule
December 31, 2010 and 2009
with Independent Auditors' Report

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Mental Health Services for Clark and Madison Counties, Inc. Employees' Pension Plan

We were engaged to audit the financial statements of Mental Health Services for Clark and Madison Counties, Inc. Employees' Pension Plan as of December 31, 2010 and 2009, and for the year ended December 31, 2010 and the supplemental schedule as of December 31, 2010 as listed in the accompanying table of contents. These financial statements and schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Wilmington Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certification from the trustee as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not express an opinion on the accompanying financial statements and schedule taken as a whole. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

CLARK, SCHAEFER, HACKETT & CO.

Springfield, Ohio
October 4, 2011

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Mental Health Services for Clark and Madison Counties, Inc. Employees' Pension Plan
Statements of Net Assets Available for Benefits
December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Assets:		
Investments, at fair value:		
Common/collective trust	\$ 6,416,766	6,693,023
Mutual Funds	4,417,782	3,861,147
Interest bearing cash	<u>6,108</u>	<u>5,676</u>
	<u>10,840,656</u>	<u>10,559,846</u>
Receivables:		
Employer's contributions	<u>371,898</u>	<u>500,335</u>
Total assets	<u>11,212,554</u>	<u>11,060,181</u>
Liabilities:		
Other liabilities	<u>358</u>	<u>12</u>
Net assets available for benefits at fair value	11,212,196	11,060,169
Adjustment from fair value to contract value for interest in collective trusts relating to fully benefit- responsive investment contracts	<u>(138,306)</u>	<u>(13,555)</u>
Net assets available for benefits	\$ <u>11,073,890</u>	<u>11,046,602</u>

See accompanying notes to the financial statements.

Mental Health Services for Clark and Madison Counties, Inc. Employees' Pension Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2010

Additions:

Additions to net assets attributed to:

Investment income:	
Net appreciation in investments	\$ 591,527
Interest and dividends	<u>128,833</u>
	<u>720,360</u>
Contributions:	
Employer	<u>371,898</u>
	<u>1,092,258</u>

Deductions:

Deductions from net assets attributed to:

Benefits paid to participants	<u>1,064,970</u>
	<u>1,064,970</u>
Net increase	27,288

Net assets available for benefits:

Beginning of year	<u>11,046,602</u>
End of year	\$ <u>11,073,890</u>

See accompanying notes to the financial statements.

1. DESCRIPTION OF PLAN:

The following description of the Mental Health Services for Clark and Madison Counties, Inc. ("Company") Employees' Pension Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of the Company who have one year of service, are age twenty-one or older and have worked at least 1000 hours. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

For each Plan year, the Company shall make a contribution for each participant in the amount of 6.5% of eligible compensation. All contributions are participant directed.

Participant accounts

Each participant's account is credited as each contribution is made. Participants direct the Company's contributions into various investment options offered by the Plan. The Company shall certify to the plan administrator the name of each participant and the amount credited to his account. Allocations of plan earnings are based on participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Vesting in the Company's contributions plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after five years of credited service.

Participant loans

Participant loans are not permitted.

Payment of benefits

On termination of service due to death, the participant's beneficiary may elect to receive either a lump-sum amount equal to the value of the participant's account, or a monthly retirement benefit for life in the form of an annuity. On termination of service due to disability or retirement, a participant will receive a monthly retirement benefit for life in the form of an annuity or may roll their account over to another qualified plan. Upon termination for other reasons the participant may elect to leave the vested balance in the Plan, take a cash distribution or roll the proceeds into another qualified plan.

If a participant terminates employment and is not eligible to receive a retirement benefit as provided in this Plan, the participant's vested individual participant account under this Plan and nonvested individual participant account under this Plan shall be treated as follows:

If the participant's vested individual participant account under this Plan is not greater than \$1,000, the vested portion of his individual participant account shall be distributed to the participant in a single lump sum payment not earlier than the distribution date coinciding with or immediately following his termination of employment, and any nonvested portion of his individual participant account shall be immediately forfeited.

If the vested portion of the individual participant account under this Plan is greater than \$1,000, the entire vested portion of the individual participant account shall be distributed to the participant, as elected pursuant to Plan Section 10.05(b), provided the participant has so elected pursuant to the terms of Plan Section 10.06(a). If the participant does so elect, then the nonvested portion of his individual participant account will be immediately forfeited. If the participant does not so elect, then any nonvested portion of his individual participant account shall be held in his individual participant account until he incurs five (5) consecutive one year breaks in service, at which time such nonvested portion of his individual participant account shall be immediately forfeited.

Forfeitures

At December 31, 2010 and 2009, forfeited non-vested accounts totaled \$30,005 and \$13,278 respectively. Forfeited amounts are used to reduce future employer contributions. In 2010, \$0 in forfeitures were used to reduce employer contributions.

2. SUMMARY OF ACCOUNTING POLICIES:

Basis of accounting

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

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

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 reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition

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

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

Administrative expenses

Certain administrative expenses associated with the Plan's operations are paid by the Plan Sponsor.

Payment of benefits

Benefits are recorded when paid.

Subsequent events

The Plan has evaluated subsequent events through October 3, 2011, the date the financial statements were available to be issued.

3. INVESTMENTS:

The following presents investments that represent 5% or more of the Plan's net assets at December 31:

	<u>2010</u>	<u>2009</u>
Common/collective trusts:		
Wells Fargo BK Stable Value Fund	\$ 6,416,766	6,693,023
Mutual Funds:		
Delaware Pooled Trust	876,145	830,370
Dodge & Cox Fund Common	672,939	585,013
American Funds Europacific Growth Fund	640,464	*

* - Investment did not exceed 5% of the Plan's net assets

During 2010, the Plan's investment in mutual funds and common/collective trusts (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$432,833 and \$158,694, respectively.

4. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE:

The following information included in the accompanying financial statements was obtained from data that has been certified as complete and accurate by the trustee.

	<u>2010</u>	<u>2009</u>
Common/collective trusts:		
Contract value	\$ 6,278,460	6,679,468
Fair value	6,416,766	6,693,023
Mutual funds	4,417,782	3,861,147
Interest bearing cash	6,108	5,676
Interest and dividends	128,833	
Net appreciation in investments	591,527	

5. FAIR VALUE MEASUREMENT:

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

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

Level 2: Inputs to the valuation methodology include: Quoted prices for similar assets or liabilities in active markets; Quoted prices for identical or similar assets or liabilities in inactive markets; Inputs other than quoted prices that are observable for the asset or liability; Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year end.

Common / collective trusts: Valued based on information reported by the investment advisor using the audited financial statements of the collective trust at year-end.

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

Mental Health Services for Clark and Madison Counties, Inc. Employees' Pension Plan
Notes to the Financial Statements
December 31, 2010 and 2009

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009:

<u>Assets at fair value as of December 31, 2010</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Equity value funds	\$ 1,317,150	-	-	1,317,150
Equity growth funds	1,143,984	-	-	1,143,984
Fixed income funds	876,145	-	-	876,145
International funds	694,567	-	-	694,567
Balanced funds	<u>385,936</u>	<u>-</u>	<u>-</u>	<u>385,936</u>
Total mutual funds	<u>4,417,782</u>	<u>-</u>	<u>-</u>	<u>4,417,782</u>
Interest bearing cash	<u>6,108</u>	<u>-</u>	<u>-</u>	<u>6,108</u>
Common / collective trusts:				
Stable value fund	<u>-</u>	<u>6,416,766</u>	<u>-</u>	<u>6,416,766</u>
Total assets at fair value	<u>\$ 4,423,890</u>	<u>6,416,766</u>	<u>-</u>	<u>10,840,656</u>
<u>Assets at fair value as of December 31, 2009</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Equity value funds	\$ 1,143,092	-	-	1,143,092
Equity growth funds	957,897	-	-	957,897
Fixed income funds	830,370	-	-	830,370
International funds	572,747	-	-	572,747
Balanced funds	<u>357,041</u>	<u>-</u>	<u>-</u>	<u>357,041</u>
Total mutual funds	<u>3,861,147</u>	<u>-</u>	<u>-</u>	<u>3,861,147</u>
Interest bearing cash	<u>5,676</u>	<u>-</u>	<u>-</u>	<u>5,676</u>
Common / collective trusts:				
Stable value fund	<u>-</u>	<u>6,693,023</u>	<u>-</u>	<u>6,693,023</u>
Total assets at fair value	<u>\$ 3,866,823</u>	<u>6,693,023</u>	<u>-</u>	<u>10,559,846</u>

6. RELATED PARTY TRANSACTIONS:

Certain Plan investments are interest bearing cash accounts managed by Wilmington Trust Company, the trustee of the Plan, and therefore, these transactions qualify as party-in-interest transactions.

7. PLAN TERMINATION:

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

8. TAX STATUS:

The Internal Revenue Service has determined and informed the Company by a letter dated May 20, 2005, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or assets) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

9. RISKS AND UNCERTAINTIES:

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

10. RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500:

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H Form 5500 as of and for the years ending December 31:

	<u>2010</u>	<u>2009</u>
Common/collective trust, per financial statements	\$ 6,416,766	6,693,023
Adjustment from fair value to contract value	<u>(138,306)</u>	<u>(13,555)</u>
Common/collective trust, per Schedule H Form 5500	<u>\$ 6,278,460</u>	<u>6,679,468</u>

Mental Health Services for Clark and Madison Counties, Inc. Employees' Pension Plan
Schedule of Assets (Held at End of Year)
December 31, 2010

Schedule H, Line 4i
FIN: 31-0787073
Plan Number: 001

(a)	(b)	(c)	(d)	(e)
<u>Identity of Issue</u>	<u>Description of Asset</u>	<u>Cost</u>	<u>Current Value</u>	
Common/collective trust				
Wells Fargo	Stable Value Fund M	**	\$	6,416,766
Interest bearing cash				
* Wilmington	Prime MM Fund	**		6,108
Mutual funds				
Delaware	Pooled Trust	**		876,145
Dodge & Cox	Stock Fund Common	**		672,939
American Funds	Europacific Growth Fund	**		640,464
T. Rowe Price	Growth Stock	**		496,193
T. Rowe Price	Mid-Cap Growth	**		474,782
American Funds	Balanced Fund	**		385,936
Royce Funds	Total Return Fund	**		342,207
Vanguard	Index 500 Fund	**		302,004
Baron	Asset Small Cap	**		173,009
Alliance Bernstein	International Value Fund	**		54,103
			\$	<u>10,840,656</u>

* A party in interest as defined by ERISA

** Assets are participant directed - cost not required to be disclosed.

Mental Health Services for Clark and Madison Counties, Inc. Employees' Pension Plan

Financial Statements and Supplemental Schedule
December 31, 2010 and 2009
with Independent Auditors' Report

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Mental Health Services for Clark and Madison Counties, Inc. Employees' Pension Plan

We were engaged to audit the financial statements of Mental Health Services for Clark and Madison Counties, Inc. Employees' Pension Plan as of December 31, 2010 and 2009, and for the year ended December 31, 2010 and the supplemental schedule as of December 31, 2010 as listed in the accompanying table of contents. These financial statements and schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Wilmington Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certification from the trustee as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not express an opinion on the accompanying financial statements and schedule taken as a whole. The form and content of the information included in the financial statements and schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

CLARK, SCHAEFER, HACKETT & CO.

Springfield, Ohio
October 4, 2011

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Mental Health Services for Clark and Madison Counties, Inc. Employees' Pension Plan
Statements of Net Assets Available for Benefits
December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Assets:		
Investments, at fair value:		
Common/collective trust	\$ 6,416,766	6,693,023
Mutual Funds	4,417,782	3,861,147
Interest bearing cash	<u>6,108</u>	<u>5,676</u>
	<u>10,840,656</u>	<u>10,559,846</u>
Receivables:		
Employer's contributions	<u>371,898</u>	<u>500,335</u>
 Total assets	 <u>11,212,554</u>	 <u>11,060,181</u>
Liabilities:		
Other liabilities	<u>358</u>	<u>12</u>
Net assets available for benefits at fair value	11,212,196	11,060,169
Adjustment from fair value to contract value for interest in collective trusts relating to fully benefit- responsive investment contracts	<u>(138,306)</u>	<u>(13,555)</u>
Net assets available for benefits	\$ <u>11,073,890</u>	<u>11,046,602</u>

See accompanying notes to the financial statements.

Mental Health Services for Clark and Madison Counties, Inc. Employees' Pension Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2010

Additions:

Additions to net assets attributed to:

Investment income:	
Net appreciation in investments	\$ 591,527
Interest and dividends	<u>128,833</u>
	<u>720,360</u>
Contributions:	
Employer	<u>371,898</u>
	<u>1,092,258</u>

Deductions:

Deductions from net assets attributed to:

Benefits paid to participants	<u>1,064,970</u>
	<u>1,064,970</u>
Net increase	27,288

Net assets available for benefits:

Beginning of year	<u>11,046,602</u>
End of year	\$ <u>11,073,890</u>

See accompanying notes to the financial statements.

1. DESCRIPTION OF PLAN:

The following description of the Mental Health Services for Clark and Madison Counties, Inc. ("Company") Employees' Pension Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of the Company who have one year of service, are age twenty-one or older and have worked at least 1000 hours. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

For each Plan year, the Company shall make a contribution for each participant in the amount of 6.5% of eligible compensation. All contributions are participant directed.

Participant accounts

Each participant's account is credited as each contribution is made. Participants direct the Company's contributions into various investment options offered by the Plan. The Company shall certify to the plan administrator the name of each participant and the amount credited to his account. Allocations of plan earnings are based on participant account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Vesting in the Company's contributions plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after five years of credited service.

Participant loans

Participant loans are not permitted.

Payment of benefits

On termination of service due to death, the participant's beneficiary may elect to receive either a lump-sum amount equal to the value of the participant's account, or a monthly retirement benefit for life in the form of an annuity. On termination of service due to disability or retirement, a participant will receive a monthly retirement benefit for life in the form of an annuity or may roll their account over to another qualified plan. Upon termination for other reasons the participant may elect to leave the vested balance in the Plan, take a cash distribution or roll the proceeds into another qualified plan.

If a participant terminates employment and is not eligible to receive a retirement benefit as provided in this Plan, the participant's vested individual participant account under this Plan and nonvested individual participant account under this Plan shall be treated as follows:

If the participant's vested individual participant account under this Plan is not greater than \$1,000, the vested portion of his individual participant account shall be distributed to the participant in a single lump sum payment not earlier than the distribution date coinciding with or immediately following his termination of employment, and any nonvested portion of his individual participant account shall be immediately forfeited.

If the vested portion of the individual participant account under this Plan is greater than \$1,000, the entire vested portion of the individual participant account shall be distributed to the participant, as elected pursuant to Plan Section 10.05(b), provided the participant has so elected pursuant to the terms of Plan Section 10.06(a). If the participant does so elect, then the nonvested portion of his individual participant account will be immediately forfeited. If the participant does not so elect, then any nonvested portion of his individual participant account shall be held in his individual participant account until he incurs five (5) consecutive one year breaks in service, at which time such nonvested portion of his individual participant account shall be immediately forfeited.

Forfeitures

At December 31, 2010 and 2009, forfeited non-vested accounts totaled \$30,005 and \$13,278 respectively. Forfeited amounts are used to reduce future employer contributions. In 2010, \$0 in forfeitures were used to reduce employer contributions.

2. SUMMARY OF ACCOUNTING POLICIES:

Basis of accounting

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

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

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 reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition

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

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

Administrative expenses

Certain administrative expenses associated with the Plan's operations are paid by the Plan Sponsor.

Payment of benefits

Benefits are recorded when paid.

Subsequent events

The Plan has evaluated subsequent events through October 3, 2011, the date the financial statements were available to be issued.

3. INVESTMENTS:

The following presents investments that represent 5% or more of the Plan's net assets at December 31:

	<u>2010</u>	<u>2009</u>
Common/collective trusts:		
Wells Fargo BK Stable Value Fund	\$ 6,416,766	6,693,023
Mutual Funds:		
Delaware Pooled Trust	876,145	830,370
Dodge & Cox Fund Common	672,939	585,013
American Funds Europacific Growth Fund	640,464	*

* - Investment did not exceed 5% of the Plan's net assets

During 2010, the Plan's investment in mutual funds and common/collective trusts (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$432,833 and \$158,694, respectively.

4. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE:

The following information included in the accompanying financial statements was obtained from data that has been certified as complete and accurate by the trustee.

	<u>2010</u>	<u>2009</u>
Common/collective trusts:		
Contract value	\$ 6,278,460	6,679,468
Fair value	6,416,766	6,693,023
Mutual funds	4,417,782	3,861,147
Interest bearing cash	6,108	5,676
Interest and dividends	128,833	
Net appreciation in investments	591,527	

5. FAIR VALUE MEASUREMENT:

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

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

Level 2: Inputs to the valuation methodology include: Quoted prices for similar assets or liabilities in active markets; Quoted prices for identical or similar assets or liabilities in inactive markets; Inputs other than quoted prices that are observable for the asset or liability; Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year end.

Common / collective trusts: Valued based on information reported by the investment advisor using the audited financial statements of the collective trust at year-end.

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

Mental Health Services for Clark and Madison Counties, Inc. Employees' Pension Plan
Notes to the Financial Statements
December 31, 2010 and 2009

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009:

<u>Assets at fair value as of December 31, 2010</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Equity value funds	\$ 1,317,150	-	-	1,317,150
Equity growth funds	1,143,984	-	-	1,143,984
Fixed income funds	876,145	-	-	876,145
International funds	694,567	-	-	694,567
Balanced funds	<u>385,936</u>	<u>-</u>	<u>-</u>	<u>385,936</u>
Total mutual funds	<u>4,417,782</u>	<u>-</u>	<u>-</u>	<u>4,417,782</u>
Interest bearing cash	<u>6,108</u>	<u>-</u>	<u>-</u>	<u>6,108</u>
Common / collective trusts:				
Stable value fund	<u>-</u>	<u>6,416,766</u>	<u>-</u>	<u>6,416,766</u>
Total assets at fair value	<u>\$ 4,423,890</u>	<u>6,416,766</u>	<u>-</u>	<u>10,840,656</u>
<u>Assets at fair value as of December 31, 2009</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
Equity value funds	\$ 1,143,092	-	-	1,143,092
Equity growth funds	957,897	-	-	957,897
Fixed income funds	830,370	-	-	830,370
International funds	572,747	-	-	572,747
Balanced funds	<u>357,041</u>	<u>-</u>	<u>-</u>	<u>357,041</u>
Total mutual funds	<u>3,861,147</u>	<u>-</u>	<u>-</u>	<u>3,861,147</u>
Interest bearing cash	<u>5,676</u>	<u>-</u>	<u>-</u>	<u>5,676</u>
Common / collective trusts:				
Stable value fund	<u>-</u>	<u>6,693,023</u>	<u>-</u>	<u>6,693,023</u>
Total assets at fair value	<u>\$ 3,866,823</u>	<u>6,693,023</u>	<u>-</u>	<u>10,559,846</u>

6. RELATED PARTY TRANSACTIONS:

Certain Plan investments are interest bearing cash accounts managed by Wilmington Trust Company, the trustee of the Plan, and therefore, these transactions qualify as party-in-interest transactions.

7. PLAN TERMINATION:

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

8. TAX STATUS:

The Internal Revenue Service has determined and informed the Company by a letter dated May 20, 2005, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or assets) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

9. RISKS AND UNCERTAINTIES:

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

10. RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500:

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H Form 5500 as of and for the years ending December 31:

	<u>2010</u>	<u>2009</u>
Common/collective trust, per financial statements	\$ 6,416,766	6,693,023
Adjustment from fair value to contract value	<u>(138,306)</u>	<u>(13,555)</u>
Common/collective trust, per Schedule H Form 5500	<u>\$ 6,278,460</u>	<u>6,679,468</u>

Mental Health Services for Clark and Madison Counties, Inc. Employees' Pension Plan
Schedule of Assets (Held at End of Year)
December 31, 2010

Schedule H, Line 4i
FIN: 31-0787073
Plan Number: 001

(a)	(b)	(c)	(d)	(e)
<u>Identity of Issue</u>	<u>Description of Asset</u>	<u>Cost</u>	<u>Current Value</u>	
Common/collective trust				
Wells Fargo	Stable Value Fund M	**	\$	6,416,766
Interest bearing cash				
* Wilmington	Prime MM Fund	**		6,108
Mutual funds				
Delaware	Pooled Trust	**		876,145
Dodge & Cox	Stock Fund Common	**		672,939
American Funds	Europacific Growth Fund	**		640,464
T. Rowe Price	Growth Stock	**		496,193
T. Rowe Price	Mid-Cap Growth	**		474,782
American Funds	Balanced Fund	**		385,936
Royce Funds	Total Return Fund	**		342,207
Vanguard	Index 500 Fund	**		302,004
Baron	Asset Small Cap	**		173,009
Alliance Bernstein	International Value Fund	**		54,103
			\$	<u>10,840,656</u>

* A party in interest as defined by ERISA

** Assets are participant directed - cost not required to be disclosed.

Mental Health Services for Clark and Madison Counties, Inc. Employees' Pension Plan
Schedule of Assets (Held at End of Year)
December 31, 2010

Schedule H, Line 4i
FIN: 31-0787073
Plan Number: 001

(a)	(b)	(c)	(d)	(e)
<u>Identity of Issue</u>	<u>Description of Asset</u>	<u>Cost</u>	<u>Current Value</u>	
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Wells Fargo	Stable Value Fund M	**	\$	6,416,766
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