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

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
AURORA BEHAVIORAL HEALTH SAVINGS & RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 10/01/2000

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

SIGNATURE HEALTHCARE SERVICES, LLC

29433 SOUTHFIELD ROAD SUITE 201
SOUTHFIELD, MI 48076

2b Employer Identification Number (EIN)
38-3544748

2c Sponsor's telephone number
248-905-5091

2d Business code (see instructions)
622000

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.	10/03/2014	NANCY HITCHCOCK
	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 [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

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**	2352
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**	1906
b	Retired or separated participants receiving benefits	**6b**	6
c	Other retired or separated participants entitled to future benefits	**6c**	870
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	2782
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	2782
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	2201
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	448
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2S 2T 3D 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)** [X] 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)** [X] 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)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
AURORA BEHAVIORAL HEALTH SAVINGS & RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIGNATURE HEALTHCARE SERVICES, LLC

D Employer Identification Number (EIN)
38-3544748

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

1 Coverage Information:

(a) Name of insurance carrier

GREAT WEST LIFE AND ANNUITY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0467907	68322	938891-01	2517	01/01/2013	12/31/2013

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
41064	0

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

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

GENEOS WEALTH MANAGEMENT INC
19100 VON KARMAN AVE #460
IRVINE, CA 92612

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
20532			3

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

LPL FINANCIAL LLC
8055 W MANCHESTER AVE #350
PLAYA DEL REY, CA 90293

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
20532			3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	3020264
5	Current value of plan's interest under this contract in separate accounts at year end	5	10684751

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	2737218
c	Additions: (1) Contributions deposited during the year	7c(1)	614822		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	36894		
	(4) Transferred from separate account	7c(4)	361708		
	(5) Other (specify below)	7c(5)	55719		
	▶ LOAN PAYMENTS				
	(6) Total additions			7c(6)	1069143
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	3806361
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	284827		
	(2) Administration charge made by carrier	7e(2)	2029		
	(3) Transferred to separate account	7e(3)	499241		
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	786097
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	3020264

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2013** **This Form is Open to Public Inspection.**

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan AURORA BEHAVIORAL HEALTH SAVINGS & RETIREMENT PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 SIGNATURE HEALTHCARE SERVICES, LLC	**D** Employer Identification Number (EIN) 38-3544748

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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)

GREAT-WEST LIFE & ANNUITY INSURANCE
8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	13164	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

ADVISED ASSET GROUP
8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
28	INVESTMENT MGMT	1475	Yes [ ] No [X]	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

(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

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(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:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
AURORA BEHAVIORAL HEALTH SAVINGS & RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SIGNATURE HEALTHCARE SERVICES, LLC

D Employer Identification Number (EIN)
38-3544748

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: FUTURE FUNDS SERIES ACCT II OF GWL

b Name of sponsor of entity listed in (a): GREAT-WEST LIFE & ANNUITY INS. CO.

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)
84-0467907-003	P	10684751

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

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

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

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

SCHEDULE 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

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
AURORA BEHAVIORAL HEALTH SAVINGS & RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIGNATURE HEALTHCARE SERVICES, LLC

D Employer Identification Number (EIN)
38-3544748

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	311442	383242
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	7417094	10684751
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	2737218	3020264
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	10465754	14088257
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	10465754	14088257

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)	0	
(B) Participants	2a(1)(B)	2424222	
(C) Others (including rollovers)	2a(1)(C)	305300	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2729522
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	11183	
(F) Other	2b(1)(F)	36894	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		48077
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		1769100
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		0
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		4546699
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	879719	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		879719
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		29838
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	14639	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		14639
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		924196
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3622503
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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: WALTER, BOESKY & ASSOCIATES, PC **(2)** EIN: 38-3629743

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:

		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.)	4a		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.)	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.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	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?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j		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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		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.	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

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
AURORA BEHAVIORAL HEALTH SAVINGS & RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIGNATURE HEALTHCARE SERVICES, LLC

D Employer Identification Number (EIN)
38-3544748

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** 0

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): 20-3691708

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 of 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):

AURORA BEHAVIORAL
HEALTH SAVINGS & RETIREMENT PLAN

FINANCIAL STATEMENTS
and
SUPPLEMENTARY INFORMATION
with
REPORT OF INDEPENDENT CERTIFIED
PUBLIC ACCOUNTANT

December 31, 2013 AND 2012

AURORA BEHAVIORAL
HEALTH SAVINGS & RETIREMENT

AUDITED FINANCIAL STATEMENTS
For the Years Ended December 31, 2013 and 2012

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Walter, Boesky & Associates, P.C.
Certified Public Accountants 248-559-4750
17320 12 Mile Rd., Suite 200, Southfield, Michigan 48076-2105 Fax 248-559-8008

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Board of Trustees
Aurora Behavioral
Health Savings & Retirement Plan

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of Aurora Behavioral Health Savings & Retirement Plan, which comprise statements of net assets available for benefits of as of December 31, 2013 and 2012, and the related statements of changes in net assets available for plan benefits for the years then ended.

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

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for our 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 Employees 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 C, which is certified by Great West Life and Annuity, the trustee (or custodian) of the Plan, except for comparing the information with the related information included in the financial statements and the supplemental schedules. We have been informed by the plan administrator that the trustee (or custodian) holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee (or custodian) as of and for the year ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee (or custodian) is complete and accurate.

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

Other Matter
We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of the transactions in excess of five percent, the portfolio of investments held and the schedule of administrative expenses at December 31, 2013 and 2013, which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are 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 of Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

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

Walter Bouly
& Associates, P.C.

Southfield, Michigan
September 29, 2014

Aurora Behavioral
Health Savings & Retirement Plan

STATEMENTS OF NET ASSETS AVAILABLE
FOR PLAN BENEFITS

December 31,

	2013	2012
ASSETS		
Investments, at fair value:		
Pooled Separate Accounts	$ 10,684,751	$ 7,417,094
Guaranteed Investment Contracts	3,020,125	2,737,094
Total Investments	13,704,876	10,154,188
Receivables:		
Loan Receivables	383,242	311,442
Other Assets:		
Forfeiture	139	124
Total Assets	$ 14,088,257	$ 10,465,754
Net Assets Available For Benefits	$ 14,088,257	$ 10,465,754

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

Aurora Behavioral
Health Savings & Retirement Plan

STATEMENTS OF CHANGES IN NET ASSETS
AVAILABLE FOR PLAN BENEFITS

Years Ended December 31,

	2013	2012
Additions to net assets attributed to		
Contributions		
Rollover	$ 305,300	$ 51,412
Employee Contributions	2,424,222	2,032,868
Total Contributions	2,729,522	2,084,280
Investment Income		
Net Appreciation / (Depreciation) in Fair Value of Investments	1,769,100	885,836
Participant Loan Interest	11,183	9,606
Interest and Dividends	36,894	36,888
Total Investment Income	1,817,177	932,330
Total additions	4,546,699	3,016,610
Deductions from net assets attributed to		
Benefits	879,719	938,576
Deemed distributions	29,838	30,600
Administrative expenses	14,639	11,593
Total deductions	924,196	980,769
Net increase in net assets available for benefits	3,622,503	2,035,841
Net assets at beginning of year	10,465,754	8,429,913
Net assets at end of year	$ 14,088,257	$ 10,465,754

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

Aurora Behavioral
Health Savings & Retirement Plan

NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

NOTE A - DESCRIPTION OF THE BENEFIT PLAN

The following description of the Aurora Behavioral Health Savings & Retirement Plan provides only general trust information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

1. General

The Plan is a defined contribution plan covering all full-time employees of the Signature Healthcare Services, LLC who have 90 days of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA).

2. Contributions

Each year, participants may contribute up to 100 percent of pretax annual compensation, as defined in the Plan as long as it does not exceed the maximum deferral limits for the calendar year established by the Internal Revenue Service. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan also provides for Aurora Behavioral to make discretionary matching contributions on pretax contributions in an amount to be determined by Aurora Behavioral Health Savings & Retirement Plan on an annual basis.

3. Participant Accounts

Each participant's account is credited with the participant's contribution and allocation of (a) the Aurora Behavioral Health Savings & Retirement Plan contribution and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled to the benefit that can be provided from the participant's vested account.

4. Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Aurora Behavioral Health Savings & Retirement Plan contributions portion of their accounts is based on years of continuous service. A participant is 100 percent vested on a four year cliff schedule.

NOTE A - DESCRIPTION OF THE BENEFIT PLAN (Continued)

1. Notes Receivable From Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates that are prime rate plus 1 percent. Principal and interest is paid ratably through payroll deductions.

2. Investment Options

Upon enrollment in the Plan, a participant may direct contributions and account in 5 % increments in any of the following investment options. Participants may change their investment options daily.

Alger Capital Appreciation Institutional Fund seeks long term capital appreciation. The Fund invests at least 85% of its net assets in equity securities of companies of any market capitalization that Fred Alger Management Inc. believes demonstrate promising growth potential.

Alger Small Capital Growth Institutional Fund seeks long term capital appreciation by investing at least 80% of its net assets in equity securities of small companies that have total market capitalization within a range of companies included in the Russell 2000 Growth Index or the S&P Small Cap 600 Index.

American Funds Capital World Fund seeks to provide long-term growth of capital while providing current income. The Fund invests, on a global basis, in common stock that are denominated in U.S. dollars or other countries.

American Funds Europacific Growth Fund seeks to provide long-term growth of capital. The Fund invests at least 80% of its assets in securities of issuers located in Europe and the Pacific Basin.

American Funds Fundamental Investor R3 seeks long term growth of capital income. The Fund invests primarily in common stocks of companies that offer capital growth and most of which have a history of paying dividends.

Baron Small Cap Fund seeks capital appreciation through investments primarily in securities of small companies. At least 80% of the Fund's total assets are invested in the securities of smaller companies based on the market size of the investment at the time of purchase. A small sized company is defined as having a market value of under $2.5 billion.

Blackrock Equity Dividend Fund seeks long term total return and current income. At least 80% of the Fund's total assets are invested in equity securities and at least 80% of the portfolio is invested in dividend paying securities. The Fund may invest up to 30% in foreign securities.

NOTE A - DESCRIPTION OF THE BENEFIT PLAN (Continued)

6. Investment Options (Continued)

Cambiar Small Capital Investment Fund seeks long term capital appreciation. The Fund invests at least 80% of its net assets in common stocks of small cap companies with market capitalizations not greater than either that of the largest company in the Russell 2000 Index or $3.5 billion.

Dreyfus Strategic Value Fund seeks to provide capital appreciation. The Fund invests at least 80% of its assets in the stocks that the Advisor believes to emphasize value, sound business fundamentals and positive business momentum. The Fund may invest up to 30% in foreign securities.

Franklin High Income R Fund seeks high current income; capital appreciation is secondary. The fund normally invests substantially in high yield, lower-rated debt securities and preferred stocks. It may invest up to 100% of total assets in debt securities that are rated below investment grade, sometimes called "junk bonds." The fund may buy both rated and unrated debt securities including securities rated below B by Moody's or S&P.

Great-West Aggressive Profile Fund seeks to achieve a high total return on investment through long-term capital appreciation by investing in underlying portfolios, with an emphasis on equity investments.

Great-West Conservative Profile Fund seeks to achieve total return consistent with preservation of capital by investing in underlying portfolios, with an emphasis on fixed income investments.

Great-West Moderate Profile Fund seeks to achieve a high total return on investment through long-term capital appreciation by investing in underlying portfolios, with relatively equal emphasis on equity and fixed income investments.

Great-West Index 600 Fund Portfolio seeks investment results, before fees, that track the total return of the common stocks that comprise the S&P Small-Cap 600 Stock index.

Great-West Lifetime 2015 II T1 Fund seeks capital appreciation and income consistent with its current asset allocation. After 2015, and secondary objective is capital growth. The Fund invests in a professionally selected mix of underlying portfolios that is tailored for investor planning to retire in or close to 2015 which is assumed to be at age 65. It invests 40-60% of net assets in underlying funds that invest primarily in equity securities and 40-60% of net assets in underlying fund that invest primarily in fixed income securities.

NOTE A - DESCRIPTION OF THE BENEFIT PLAN (Continued)

6. Investment Options (Continued)

Great-West Lifetime 2025 I T Fund seeks capital appreciation and income consistent with its current asset allocation. After 2025, and secondary objective is capital growth. The Fund invests in a professionally selected mix of underlying fund that is tailored for investor planning to retire in or close to 2025 which is assumed to be at age 65. It invests 50-70% of net assets in underlying funds that invest primarily in equity securities and 30-50% of net assets in underlying fund that invest primarily in fixed income securities. The portfolio I series are generally expected to pursue a more conservative allocation strategy relative to the portfolio II or portfolio III series.

Great-West Lifetime 2035 II T1 Fund seeks capital appreciation and income consistent with its current asset allocation. After 2035, and secondary objective is capital growth. The Fund invests in a professionally selected mix of underlying fund that is tailored for investor planning to retire in or close to 2035 which is assumed to be at age 65. It invests 70-95% of net assets in underlying funds that invest primarily in equity securities and 5-30% of net assets in underlying fund that invest primarily in fixed income securities. The portfolio I series are generally expected to pursue a more conservative allocation strategy relative to the portfolio II or portfolio III series.

Great-West Lifetime 2045 II T1 Fund seeks capital appreciation and income consistent with its current asset allocation. After 2045, and secondary objective is capital growth. The Fund invests in a professionally selected mix of underlying fund that is tailored for investor planning to retire in or close to 2045 which is assumed to be at age 65. It invests 75-95% of net assets in underlying funds that invest primarily in equity securities and 5-25% of net assets in underlying fund that invest primarily in fixed income securities. The portfolio I series are generally expected to pursue a more conservative allocation strategy relative to the portfolio II or portfolio III series.

Great-West Lifetime 2055 II T1 Fund seeks capital appreciation and income consistent with its current asset allocation. After 2055, and secondary objective is capital growth. The Fund invests in a professionally selected mix of underlying fund that is tailored for investor planning to retire in or close to 2055 which is assumed to be at age 65. It invests 75-98% of net assets in underlying funds that invest primarily in equity securities and 2-25% of net assets in underlying fund that invest primarily in fixed income securities. The portfolio I series are generally expected to pursue a more conservative allocation strategy relative to the portfolio II or portfolio III series.

Great-West Loomis Sayles Bond Portfolio seeks high total return through current income and capital appreciation. The Fund invests primarily in corporate debt securities of any maturity. It may invest up to 20% of assets in preferred stock and up to 20% of assets in foreign securities. The Fund may also invest up to 35% of assets in securities below investment grade quality.

NOTE A - DESCRIPTION OF THE BENEFIT PLAN (Continued)

6. Investment Options (Continued)

Great-West S&P 500 Index Fund seeks investment results that track as closely as possible the total return of the common stocks that comprise its Benchmark Index, the S&P 500 Composite Stock Price Index. The Fund invests at least 80% of its assets in common stock of its Benchmark Index, the S&P 500 Composite Stock Price Index.

Great-West T. Rowe Price Mid-Cap Growth Fund seeks long-term capital appreciation. The Fund invests in mid-cap stocks that have potential for above average earnings growth.

Great-West Templeton Global Bond Portfolio seeks current income with capital appreciation and growth of income. The Fund invests at least 80% of assets in bonds issued by governments and government agencies located around the world. Its assets will be invested in issuers located in at least three countries (including the U.S.), and hold foreign currencies and attempt to profit from fluctuations in currency exchange rates.

Great-West U.S. Government Mortgage Securities Fund seeks a high level of return consistent with preservation of capital. The Fund invests primarily in mortgage related securities that have been issued or guaranteed by the U.S. Government. The Fund may also invest in private mortgage pass-through securities and collateralized mortgage obligations. This Fund is non-diversified.

Guaranteed Portfolio Fund seeks to provide a guarantee of principal and a guaranteed quarterly interest rate. The entire general account assets of Great-West Life & Annuity Insurance Company back these guarantees.

Guggenheim Mid Cap Value A Fund seeks long term growth of capital. The fund normally invests at least 80% of its assets in a diversified portfolio of equity securities, which include common stocks, rights, warrants, convertible debt, and American Depository Receipts that when purchased have a range of companies in the Russell 2500 Value Index.

Ivy Science & Technology Y Fund seeks long-term capital growth. The Fund invests normally at least 80% of net assets in securities of science or technology companies or companies benefited by the application of scientific or technological discoveries. It may also invest in companies that utilize science and/or technology to improve their existing business even though the business is not within the science and technology industries. The Fund may invest in companies of any size, and may invest without limitation in foreign securities.

NOTE A - DESCRIPTION OF THE BENEFIT PLAN (Continued)

6. Investment Options (Continued)

Lord Abbett Value Opportunities F Fund seeks long-term capital appreciation. The Fund normally invests at least 65% of net assets in equity securities of small and mid-sized companies. It invests primarily in equity securities, value stocks, multinational and foreign company securities and derivatives.

JPMorgan Mid Cap Value A seeks growth in capital appreciation. The Fund invests at least 80% of its assets in equity securities of mid cap companies. Mid cap companies are companies with market capitalizations equal to those in the universe of the Russell Midcap Value Index and/or between $1 billion and $20 billion at the time of purchase.

MFS Utilities Fund seeks to provide capital growth and current income (income above that available from a portfolio invested entirely in equity securities). The Fund invests at least 80% of its net assets in equity and debt securities of domestic and foreign (including emerging markets) companies in the utilities industry.

Oakmark International Fund seeks long-term capital appreciation. The Fund invests primarily in common stocks of non-U.S. companies. The Fund may invest in mature markets and in less developed markets.

Oppenheimer Developing Market Fund seeks to provide capital appreciation. The Fund invests mainly in common stocks of issuers in emerging and developing markets throughout the world. The Fund will invest 80% of its net assets plus borrowings for investment purposes, in equity securities of issuers whose principal activities are in at least three developing markets. The Fund can (but is not required to) invest up to 100% of its total assets in foreign securities.

Perkins Mid Cap Value A Fund seeks capital appreciation. The Fund primarily invests in the common stocks of mid-sized companies whose stock prices the portfolio managers believe are undervalued. It normally invests at least 80% of assets in equity securities of companies whose market capitalization falls, at the time of purchase, within the 12-month average of the capitalization range of the Russell Midcap Value Index. Perkins Mid Cap Value A Fund may invest in foreign equity and debt securities, which may include investments in emerging markets. It can also invest assets in derivatives.

PIMCO Real Return Fund seeks Maximum real return, consistent with preservation of real capital and prudent investment management. The Fund seeks its investment objective by investing under normal circumstances at least 80% of its net assets in inflation-indexed bonds of varying maturities issued by the U.S. governments, their agencies or instrumentalities, and corporations.

NOTE A - DESCRIPTION OF THE BENEFIT PLAN - (Continued)

6. Investment Options (Continued)

PIMCO Total Return Administrative Fund seeks Maximum total return, consistent with preservation of capital and prudent investment management. The Fund invests primarily in investment grade debt securities, but may invest up to 10% of its assets in high yield securities rated B or higher by Moody's or S&P or, in unrated, determined by the advisor to be of comparable quality. The Fund may invest up to 20% of its assets in securities denominated in foreign currencies, and may invest beyond this limit in U.S. dollar-denominated securities of foreign issuers.

Thornburg International Value Fund portfolio seeks to invest in a limited number of foreign common stocks selected on a value basis using fundamental research.

7. Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or an annuity can be purchased. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution.

8. Forfeited Accounts

At December 31, 2013 and 2012 forfeited non-vested accounts totaled $139 and $124, respectively. These accounts will be used to reduce future employer contributions.

NOTE B – SUMMARY OF ACCOUNTING POLICIES

The financial statements of the Plan have been prepared in conformity with generally accepted accounting principles as applied to Employee Benefit Plans.

A summary of the Plan's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

1. 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 a 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.

2. Investments

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

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

3. Estimates

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

NOTE B – SUMMARY OF ACCOUNTING POLICIES (Continued)

4. Payment of Benefits

Benefits are recorded when paid.

5. Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

6. Operating Expenses

All expenses of maintaining the Plan are paid by Aurora Behavioral Health Savings & Retirement Plan

7. Subsequent Events

The fund has evaluated subsequent events through September 29, 2014, the date the financial statements were available to be issued.

Note C –INVESTMENTS

The following information about the fair value of investments included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the custodian. Investments that represent 5% or more of the Plan's net assets are separately identified.

	2013	2012
Pooled Separate Accounts	$ 10,684,751	$ 7,417,094
Guaranteed Investment Contract	3,020,125	2,737,094
Total	$ 13,704,876	$ 10,154,188

During 2013 and 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) (depreciation) appreciated in value by $1,769,100 and $885,836 as follows:

NOTE C – INVESTMENTS (Continued)

Net (Depreciation) / Appreciation in Fair Value

	2013	2012
Pooled Separate Accounts	$ 1,769,100	$ 885,836
Guaranteed Investment Contract	-	-
Total	$ 1,769,100	$ 885,836

Note D – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurement and Disclosures*, 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 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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

Level 2 Inputs to the valuation methodology include:

- Quote 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.

Note D – FAIR VALUE MEASUREMENTS (Continued)

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, 2013 and 2012.

Common stocks, corporate bonds and U.S. Government securities: Valued at the closing price reported in the active market in which the individual security is traded.

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

Guaranteed investment contract: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer. (See Note E).

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 Fund believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Fund investment assets and investment liabilities at fair value, as of December 31, 2013 and 2012.

Investments Assets at Fair Value
as of December 31, 2013

	Level 1	Level 2	Level 3	Total
Managed Accounts				
Pooled Separate Accounts	$ -	$ 10,684,751	$ -	$ 10,684,751
Guaranteed Investment Contract	-	3,020,125	-	3,020,125
Total Investments at Fair Value:	$ -	$ 13,704,876	$ -	$ 13,704,876

Note D – FAIR VALUE MEASUREMENTS (Continued)

Investments Assets at Fair Value
as of December 31, 2012

	Level 1	Level 2	Level 3	Total
Managed Accounts				
Pooled Separate Accounts	$ -	$ 7,417,094	$ -	$ 7,417,094
Guaranteed Investment Contract	-	2,737,094	-	2,737,094
Total Investments at Fair Value:	$ -	$ 10,154,188	$ -	$ 10,154,188

NOTE E – GUARANTEED INVESTMENT CONTRACT WITH GREAT WEST

The Plan entered into a benefit-responsive investment contract with Great West Life Insurance and Annuity (Great West). Great West maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statement of net assets available for benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits. Contract value, as reported to the plan by Great West, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2013 and 2012 was $3,020,125 and $2,737,094, respectively. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 0 percent. Such interest rates are reviewed on a quarterly basis for resetting.

NOTE E – GUARANTEED INVESTMENT CONTRACT WITH GREAT WEST (Continued)

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or depletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction under ERISA. The Plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants of occurring.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

Average yields:	2013	2012
Based on actual earnings	1.28%	2.03%
Based on interest rate credited to participants	1.28%	2.03%

NOTE F – RELEATED PARTY TRANSACTIONS

Certain plan investments are shares of mutual funds managed by Great West Life and Annuity Company. Great West Life and Annuity Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party in interest transactions. Fees paid by the Plan for the investment management and record keeping services amounted to $14,639 and $11,593 for the year ended December 31, 2013 and 2012.

NOTE G – PLAN TERMINATION

Although it is not expressed any intent to do so, Aurora Behavioral Health Savings & Retirement Plan has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100 percent vested in their employer contributions.

NOTE H – TAX STATUS

The Internal Revenue Service has determined and informed Aurora Behavioral Health Savings & Retirement Plan, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Service Code (IRC). Although the Plan has been amended since receiving the determination letter, the plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and the related trust is tax-exempt.

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 asset) if the Plan has taken an uncertain position that more than 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, 2013, 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 2010.

NOTE I – 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.

SUPPLEMENTAL INFORMATION

Aurora Behavioral
Health Savings & Retirement Plan

TRANSACTIONS IN EXCESS OF FIVE PERCENT OF
FAIR VALUE OF FUND ASSETS

December 31, 2013

Securities Acquired	Cost
Investment purchases do not require disclosure	$ -

Securities Sold or Redeemed	Proceeds	Cost	Gain/(Loss)
Investment redemptions do not require disclosure	$ -	$ -	$ -

Aurora Behavioral
Health Savings & Retirement Plan

PORTFOLIO OF INVESTMENTS HELD

December 31, 2013

Investments	Value
Great-West Lifetime 2015 Portfolio	$ 270,998
Great-West Lifetime 2025 Portfolio	604,344
Great-West Lifetime 2035 Portfolio	824,067
Great-West Lifetime 2045 Portfolio	830,739
Great-West Lifetime 2055 Portfolio	308,789
Great-West Conservative Profile Fund	155,895
Great-West Moderate Profile Fund	655,062
Great-West Aggressive Profile Fund	386,276
American Funds Capital World Fund	93,906
American Funds Europacific Growth Fund	392,215
Oakmark International Fund	211,992
Oppenheimer Developing Market Fund	193,865
Thornburg International Value Fund	56,688
Ivy Science & Technology	679,524
MFS Utilities Fund	338,645
Alger Small Cap Growth Institutional I	13,337
Baron Small Cap Fund	152,366
Cambiar Small Cap Inv	74,416
Great-West Index 600 Fund	99,885
Guggenheim Mid Cap Value A	45,480
Great-West T. Rowe Price Mid Cap Growth	571,788

Aurora Behavioral
Health Savings & Retirement Plan

PORTFOLIO OF INVESTMENTS HELD

December 31, 2013

Investments	Value
JP Morgan Mid Cap Value A	$ 177,953
Lord Abbett Value Opportunities	300,917
Alger Capital Appreciation Institutional I	744,386
American Funds Fundamental Fund	368,366
Blackrock Equity Dividend	440,855
Dreyfus Strategic Value	188,130
Great-West S&P 500 Index	544,960
Franklin High Income	274,798
Great-West Loomis Sayles Bond Portfolio	100,604
Great-West Templeton Global Bond	105,774
Great-West U.S. Government Mortgage Securities Fund	57,470
PIMCO Real Return Fund	61,630
PIMCO Total Return Administrative Fund	358,631
Guaranteed Portfolio Fund	3,020,125
	$ 13,704,876

Aurora Behavioral
Health Savings & Retirement Plan

PORTFOLIO OF INVESTMENTS HELD

December 31, 2012

Investments	Value
Great-West Lifetime 2015 Portfolio	$ 200,086
Great-West Lifetime 2025 Portfolio	247,665
Great-West Lifetime 2035 Portfolio	502,967
Great-West Lifetime 2045 Portfolio	434,187
Great-West Lifetime 2055 Portfolio	123,245
Great-West Conservative Profile Fund	124,705
Great-West Moderate Profile Fund	556,434
Great-West Aggressive Profile Fund	344,231
American Funds Capital World Fund	83,229
American Funds Europacific Growth Fund	310,984
Oakmark International Fund	72,029
Oppenheimer Developing Market Fund	324,916
Thornburg International Value Fund	97,681
Ivy Science & Technology	263,415
MFS Utilities Fund	266,496
Alger Small Cap Growth Institutional I	6,028
Baron Small Cap Fund	89,238
Cambiar Small Cap Inv	87,687
Great-West Index 600 Fund	89,899
Guggenheim Mid Cap Value A	10,601
Great-West T. Rowe Price Mid Cap Growth	449,760

Aurora Behavioral
Health Savings & Retirement Plan

PORTFOLIO OF INVESTMENTS HELD

December 31, 2012

Investments	Value
Lord Abbett Value Opportunities	$ 173,558
Perkins Mid Cap Value	33,306
Alger Capital Appreciation Institutional I	549,862
American Funds Fundamental Fund	318,723
Blackrock Equity Dividend	407,952
Dreyfus Strategic Value	57,362
Great-West S&P 500 Index	319,040
Franklin High Income	186,170
Great-West Loomis Sayles Bond Portfolio	96,096
Great-West Templeton Global Bond	92,533
Great-West U.S. Government Mortgage Securities Fund	68,594
PIMCO Real Return Fund	67,465
PIMCO Total Return Administrative Fund	360,950
Guaranteed Portfolio Fund	2,737,094
	$ 10,154,188

Aurora Behavioral
Health Savings & Retirement Plan

ADMINISTRATIVE EXPENSES

Years Ended December 31,

	2013	2012
Professional Fees	$ 14,639	$ 11,593

ASSETS HELD FOR INVESTMENT PURPOSES

Aurora Behavioral Health Savings & Retirement Plan
01-JAN-13 to 31-DEC-13

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
12015M1			246,014.40	270,998.10
12025M1			538,896.89	604,343.76
12035M1			657,009.16	824,066.64
12045M1			694,664.02	830,739.06
12055M1			263,997.83	308,789.29
1PBAXCP			125,318.69	155,895.15
1PBAXMP			476,211.73	655,061.90
1PBAXAP			260,598.14	386,275.87
197AFCW			70,475.09	93,905.99
192AFEP			285,476.06	392,215.42
1IFSOI2			163,972.72	211,991.81
171ODM			145,415.02	193,865.48
1150TI			46,321.19	56,687.67
1191IS			464,944.12	679,524.00
1XUTMUT			219,941.53	338,645.03
1206SI			11,123.98	13,336.79
1126BS			98,542.44	152,365.68
1302CB			56,138.90	74,415.91
193MX6			68,376.81	99,885.39
1303RX			37,845.22	45,479.99
1MGRXTM			324,352.59	571,788.42
1366JN			156,211.11	177,952.68
1284LVP			205,122.40	300,916.58
1205AP			493,823.30	744,386.44
1RFNCX			247,844.23	368,366.32
1308BQ			348,718.00	440,854.50
1LVADAV			145,963.00	188,130.26
194MX5			371,693.11	544,960.17
1173FH			220,792.88	274,798.45
1BMSXLC			75,318.91	100,603.54
1BINXDG			96,556.11	105,773.83
1BIMXUS			50,223.95	57,470.38
1183RR			65,206.80	61,630.34
1BIMPTR			299,176.48	358,630.29
1PORT		1.300	2,857,800.74	3,020,124.89
			10,890,087.55	**13,704,876.02**
PARTICIPANT LOANS	VARIOUS	4.250-9.250	380,166.52	383,242.48
FORFEITURES			127.93	139.21

ASSETS HELD FOR INVESTMENT PURPOSES

Aurora Behavioral Health Savings & Retirement Plan
01-JAN-13 to 31-DEC-13

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE

LEGEND

INVESTMENT OPTION:

12015M1	Great-West Lifetime 2015 Fund II T1
12035M1	Great-West Lifetime 2035 Fund II T1
12055M1	Great-West Lifetime 2055 Fund II T1
1PBAXMP	Great-West Moderate Profile II Fund I
197AFCW	American Funds Capital World G/I R3
1IFSOI2	Oakmark International II
1150TI	Thornburg International Value Fund R3
1XUTMUT	MFS Utilities A
1126BS	Baron Small Cap Fund
193MX6	Great-West S&P SmallCap 600 Index Fund I
1MGRXTM	Great-West T Rowe Price MidCap Gr Fund I
1284LVP	Lord Abbett Value Opportunities A
1RFNCX	American Funds Fundamental Inv R3
1LVADAV	Dreyfus Strategic Value A
1173FH	Franklin High Income R
1BINXDG	Great-West Templeton Global Bond Fund I
1183RR	PIMCO Real Return Admin
1PORT	Guaranteed Portfolio Fund
12025M1	Great-West Lifetime 2025 Fund II T1
12045M1	Great-West Lifetime 2045 Fund II T1
1PBAXCP	Great-West Conserv Profile II Fund I
1PBAXAP	Great-West Aggressive Profile II Fund I
192AFEP	American Funds EuroPacific Growth R3
171ODM	Oppenheimer Developing Markets A
1191IS	Ivy Science & Technology Y
1206SI	Alger Small Cap Growth Institutional I
1302CB	Cambiar Small Cap Inv
1303RX	Guggenheim Mid Cap Value A
1366JN	JPMorgan Mid Cap Value A
1205AP	Alger Capital Appreciation Inst'l I
1308BQ	BlackRock Equity Dividend Inv A
194MX5	Great-West S&P 500 Index Fund I
1BMSXLC	Great-West Loomis Sayles Bond Fund I
1BIMXUS	Great-West US Govt Mortgage Secur Fund I
1BIMPTR	PIMCO Total Return Admin

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year
CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year