

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information								
1a Name of plan <u>SOLUTIONS COMMUNITY COUNSELING AND RECOVERY CENTERS 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2002</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>01/01/2002</u>					
1b Three-digit plan number (PN) ▶	<u>003</u>								
1c Effective date of plan <u>01/01/2002</u>									
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>COMMUNITY MENTAL HEALTH CENTERS OF WARREN COUNTY, INC.</u> <u>975-A KINGSVIEW DRIVE</u> <u>LEBANON, OH 45036</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>31-1138311</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>513-228-7800</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>813000</u></td> </tr> <tr> <td colspan="2" style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-1138311</u>		2c Sponsor's telephone number <u>513-228-7800</u>		2d Business code (see instructions) <u>813000</u>			
2b Employer Identification Number (EIN) <u>31-1138311</u>									
2c Sponsor's telephone number <u>513-228-7800</u>									
2d Business code (see instructions) <u>813000</u>									

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2014	RUSSELL DERN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
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		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	164
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	125
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits		6c	21
d Subtotal. Add lines 6a , 6b , and 6c		6d	146
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	146
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	92
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 <u>SOLUTIONS COMMUNITY COUNSELING AND RECOVERY CENTERS 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COMMUNITY MENTAL HEALTH CENTERS OF WARREN COUNTY, INC.</u>	D Employer Identification Number (EIN) <u>31-1138311</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

BROWER INSURANCE

26-3237576

(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?
26	ADVISOR	9134	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DYNAMIC PENSION SERVICES INC

31-1585572

(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?
15	SERVICE PROVIDER	5903	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>SOLUTIONS COMMUNITY COUNSELING AND RECOVERY CENTERS 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COMMUNITY MENTAL HEALTH CENTERS OF WARREN COUNTY, INC.</u>	D Employer Identification Number (EIN) <u>31-1138311</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	0	475
	(2) Participant contributions.....	1b(2)		
	(3) Other.....	1b(3)	-7123	-1311
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common.....	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)	14083	3612
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities.....	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1677676	2068934
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1684636	2071710

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1684636	2071710
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	128138	
(B) Participants	2a(1)(B)	165881	
(C) Others (including rollovers)	2a(1)(C)	9394	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		303413
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	413	
(F) Other	2b(1)(F)	387508	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		387921
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		691334

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	281796	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		281796
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	22464	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		22464
j Total expenses. Add all expense amounts in column (b) and enter total	2j		304260

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		387074
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: MATTHEW J. SCARR, CPA LLC

(2) EIN: 27-3546363

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	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		200000
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	X		

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

A Name of plan <u>SOLUTIONS COMMUNITY COUNSELING AND RECOVERY CENTERS 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COMMUNITY MENTAL HEALTH CENTERS OF WARREN COUNTY, INC.</u>	D Employer Identification Number (EIN) <u>31-1138311</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>27-3169253</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Stock: 0.0% 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): _____

SOLUTIONS COMMUNITY COUNSELING AND RECOVERY CENTERS 401(k) PLAN

Financial Statements and Supplemental Schedule

December 31, 2013 and 2012

with Independent Auditor's Report

SOLUTIONS COMMUNITY COUNSELING AND RECOVERY CENTERS 401(k) PLAN

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Matthew J. Scarr, CPA LLC

Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
Solutions Community Counseling and Recovery Centers 401(k) Plan

Report on the Financial Statements

I was engaged to audit the accompanying financial statements of Solutions Community Counseling and Recovery Centers 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on conducting my audits 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, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed me not to perform, and I did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Mid Atlantic Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. I have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, I do not express an opinion on the supplemental schedule 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 schedule, other than that derived from the information certified by the trustee, have been audited by me in accordance with auditing standards generally accepted in the United States of America and, in my 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.

Matthew J. Scarr, CPA LLC

Centerville, Ohio
October 14, 2014

SOLUTIONS COMMUNITY COUNSELING AND RECOVERY CENTERS 401(k) PLAN

Statements of Net Assets Available for Benefits

December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Investments (at fair value)	<u>\$ 2,068,934</u>	<u>1,677,676</u>
Receivables:		
Employer's contribution	475	-
Notes receivable from participants	3,612	14,083
Other	<u>(1,311)</u>	<u>(7,123)</u>
	<u>2,776</u>	<u>6,960</u>
Net assets available for benefits	<u><u>\$ 2,071,710</u></u>	<u><u>1,684,636</u></u>

See accompanying notes.

SOLUTIONS COMMUNITY COUNSELING AND RECOVERY CENTERS 401(k) PLAN

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Additions to plan assets attributed to:		
Investment income:		
Net change in fair value of assets	\$ 387,508	168,635
Interest	<u>413</u>	<u>329</u>
	<u>387,921</u>	<u>168,964</u>
Contributions:		
Employer	128,138	145,720
Participant	165,881	189,727
Transferred assets and other	<u>9,394</u>	<u>-</u>
	<u>303,413</u>	<u>335,447</u>
Total additions to plan assets	<u>691,334</u>	<u>504,411</u>
Deductions from plan assets attributed to:		
Benefits paid to participants	281,796	42,810
Administrative expenses	<u>22,464</u>	<u>17,593</u>
Total deductions from plan assets	<u>304,260</u>	<u>60,403</u>
Net increase	387,074	444,008
Net assets available for benefits:		
Beginning of year	<u>1,684,636</u>	<u>1,240,628</u>
End of year	<u><u>\$ 2,071,710</u></u>	<u><u>1,684,636</u></u>

See accompanying notes.

SOLUTIONS COMMUNITY COUNSELING AND RECOVERY CENTERS 401(k) PLAN

Notes to Financial Statements

Years Ended December 31, 2013 and 2012

1. DESCRIPTION OF THE PLAN:

The following brief description of the Solutions Community Counseling and Recovery Centers 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General—The Plan, which became effective January 1, 2002, is a defined contribution plan. Employees of Community Mental Health Centers of Warren County, Inc. (the "Sponsor"), are eligible for entry into the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Prior to 2011, the Plan was called the Mental Health & Recovery Center 401(k) Plan, and its sponsor was Mental Health & Recovery Center of Clinton County, Inc. During 2011, Mental Health & Recovery Center of Clinton County, Inc. merged with the current sponsor and the Plan's name was changed.

Contributions—Participant contributions are limited to not exceed a dollar limit that is set by law. Participants may contribute amounts representing distributions from other qualified defined benefit or contribution plans. In addition, the Plan provides for Roth Elective Deferrals.

The Sponsor may elect to make a discretionary matching contribution to participants who have attained age 21 and completed 1,000 hours of service with the twelve month time period following their date of hire.

The Sponsor may also make discretionary Qualified Non-Elective Contribution ("QNEC") contributions and profit sharing contributions to all plan participants who actively employed on the last day of the plan year and completed at least 1,000 hours of service during the plan year.

There is a limit placed on the percent of compensation deferred by participants. The Sponsor determines that the salary deferral percentage, the employer matching percentage, and the total defined contribution percentage comply with several tests as prescribed by law. If the tests are not met, the Sponsor reduces the contribution percentage of those individuals that exceed the limits and refunds the excess contributions to the individual.

Participant accounts—Each participant account is credited with the participant's contribution and allocations of the sponsor contributions and the plan earnings. The benefit to which a participant is entitled is the amount that can be provided from the participant's vested account.

Vesting—Participants are immediately vested in their salary deferrals and QNEC contributions plus actual earnings thereon. A participant is vested in the employer contribution component of their account (and earnings thereon) after six years of credited service.

Loans—Participants may obtain a loan through the Plan, subject to rules and requirements outlined in the plan document. These are disclosed as notes receivable from participants.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The following are the significant accounting policies of the Plan:

Basis of accounting—The financial statements of the Plan are prepared using the accrual method of accounting.

Asset valuation and income recognition—Assets are valued at fair value. Fair value is reported by Mid Atlantic Trust Company, the custodian, based on the market value of underlying securities. 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 6 for discussion of fair value measurements.

Net appreciation/depreciation in the fair value of assets represents net realized gains/losses on assets sold during the year and net unrealized gains/losses on assets held at the end of the year. These assets, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain assets, it is reasonably possible that changes in the values of investment securities will occur in the near term and, that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

A participant may direct the investment of the portion of their account attributable to deferral and matching contributions. Thirty-three funds are available, which include large, med, and small cap funds, international funds, fixed income funds, and balanced funds. Participants may change their investment options at any time.

The individual investments that represent five percent or more of the plan's assets as of December 31, 2013 are as follows:

Oppenheimer Global Fund Class Y	\$ 202,189
Reliance Trust Stable Value Fd – MetLife Series 25053 Class O	\$ 129,047
T. Rowe Price New America Growth Fund	\$ 340,277
Vanguard Capitalization Growth Index Fund Investor Shares	\$ 147,878
T. Rowe Price Capital Appreciation Fund	\$ 299,909
Vanguard Wellesley Income Fund Investor Shares	\$ 177,352

During the year ended December 31, 2013, the Plan's assets (including those bought, sold, and held during the period) appreciated by \$387,508. During the year ended December 31, 2012, the Plan's assets (including those bought, sold, and held during the period) appreciated by \$168,635.

Withdrawals and payment of benefits—Withdrawals and benefits are recorded upon distribution.

Administrative expenses—Certain administrative functions are performed by officers or employees of the Sponsor. No such officer or employee receives compensation from the Plan. The Sponsor has elected to pay certain costs associated with plan administration from its operating assets.

Other receivables—During 2013 and 2012, the Plan erroneously became overfunded. This amount is reflected in other receivables and will be refunded to the plan sponsor from individual participant accounts.

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

Subsequent events—The Sponsor evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements considered events through October 14, 2014, the date on which the financial statements were available to be issued.

3. INFORMATION CERTIFIED BY THE CUSTODIAN:

All financial data related to investments used in the preparation of the statements of net assets available for benefits, statements of changes in net assets available for benefits and supplemental schedule of assets (held at end of year) have been certified as to accuracy and completeness by the Plan's custodian, Mid Atlantic Trust Company.

4. TAX STATUS:

The Sponsor adopted a Defined Contribution Prototype Plan & Trust, for which a letter from the Internal Revenue Service has been received indicating that an employer who adopts this prototype plan will be considered to have a plan qualified under applicable sections of the Internal Revenue Code (IRC). The Sponsor has elected not to request a separate determination letter for the Plan. The Sponsor and the plan's administrator believe that the Plan is currently designed and being operated in compliance with applicable requirements of the IRC. Therefore, they believe the Plan was qualified as of the financial statement date.

5. PLAN TERMINATION:

Although it has not expressed any intent to do so, the Sponsor has the right to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all benefits will be distributed to participants and beneficiaries in proportion to their respective account balances.

6. FAIR VALUE MEASUREMENTS:

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure the fair value of certain financial instruments could result in a different fair value at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 2 inputs were available to the Plan, and Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

Level 3 Fair Value Measurements

The fair value of participant loans is the Plan's interest in the loans.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2013 and 2012:

<u>December 31, 2013</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Mutual funds	\$2,068,934	2,068,934	-	-
Participant loans	<u>3,612</u>	<u>-</u>	<u>-</u>	<u>3,612</u>
	<u>\$2,072,546</u>	<u>2,068,934</u>	<u>-</u>	<u>3,612</u>

<u>December 31, 2012</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Mutual funds	\$1,677,676	1,677,676	-	-
Participant loans	<u>14,083</u>	<u>-</u>	<u>-</u>	<u>14,083</u>
	<u>\$1,691,759</u>	<u>1,677,676</u>	<u>-</u>	<u>14,083</u>

During the year ended December 31, 2013, the Plan's investments (including investments bought, sold, and held during the period) appreciated by \$387,508.

The following tables reconcile the beginning and ending balances of fair value measurements using significant unobservable inputs (Level 3) of the participant loans for the years ended December 31, 2013 and 2012:

December 31, 2013

Beginning balance	\$ 14,083
Total gains or losses included in changes in net assets available for benefits	-
Purchases, issues, sales, and settlements:	
Purchases	-
Issues	8,500
Sales	-
Settlements	<u>(18,971)</u>
Ending balance	<u>\$ 3,612</u>

The amount of total gains or losses for the year included in changes in net assets available for benefits attributable to the changes in unrealized gains or losses related to assets held at the end of the reporting period	<u>\$ -</u>
---	-------------

December 31, 2012

Beginning balance	\$ 10,077
Total gains or losses included in changes in net assets available for benefits	-
Purchases, issues, sales, and settlements:	
Purchases	-
Issues	6,400
Sales	-
Settlements	<u>(2,394)</u>
Ending balance	<u>\$ 14,083</u>

The amount of total gains or losses for the year included in changes in net assets available for benefits attributable to the changes in unrealized gains or losses related to assets held at the end of the reporting period	<u>\$ -</u>
---	-------------

Gains and losses included in changes in net assets available for benefits for the year ended December 31, 2013, are reported in net appreciation in fair value of investments.

The Plan's policy is to recognize transfers into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the year ended December 31, 2013, there were no significant transfers into or out of Level 3.

SUPPLEMENTAL SCHEDULE

SOLUTIONS COMMUNITY COUNSELING AND RECOVERY CENTERS 401(k) PLAN

EIN #31-1138311 Plan #003

Schedule H, Part 4i - Schedule of Assets (Held at End of Year)

December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	Columbia Acorn Fund Class Z	1,181.7370 mutual fund shares	**	\$ 44,102
	Columbia Seligman Communications and Information Fund Class Z	65.6330 mutual fund shares	**	3,467
	Heartland Value Plus Fund Class Institutional	421.9530 mutual fund shares	**	15,085
	Hennessy Gas Utility Index Fund Investor Class	475.3960 mutual fund shares	**	12,598
	Lord Abbett Value Opportunities Fund Class I	3,617.2690 mutual fund shares	**	76,107
	Oppenheimer Global Fund Class Fund Y	2,564.8710 mutual fund shares	**	202,189
	Prudential Jennison Natural Resources Fund Class Z	541.5440 mutual fund shares	**	27,727
	Reliance Trust Stable Value Fd - MetLife Series 25053 Class O	845.0450 mutual fund shares	**	129,047
	RidgeWorth Small Cap Value Equity Fund Class Institutional	3,370.4470 mutual fund shares	**	60,230
	RidgeWorth Mid-Cap Value Equity Fund Class I	602.7480 mutual fund shares	**	8,215
	RidgeWorth Large Cap Value Equity Fund Class I	2,075.9980 mutual fund shares	**	34,773
	T. Rowe Price New America Growth Fund	7,703.8010 mutual fund shares	**	340,277
	Vanguard REIT Index Fund Signal Shares	930.1670 mutual fund shares	**	22,742
	Vanguard Equity-Income Fund Investor Shares	1,811.6610 mutual fund shares	**	53,915
	Vanguard Growth Index Fund Signal Shares	1,218.2490 mutual fund shares	**	53,993
	Vanguard Total Stock Market Index Fund Signal Shares	1,659.5410 mutual fund shares	**	74,779
	Vanguard Small Capitalization Growth Index Fund Investor Shares	4,302.5250 mutual fund shares	**	147,878
	Columbia Acorn International Fund Class Z	188.9060 mutual fund shares	**	8,818
	Oppenheimer Developing Markets Fund Class Y	1,273.3760 mutual fund shares	**	47,828
	Thornburg International Value Fund Class R5	247.0340 mutual fund shares	**	7,910
	PIMCO Total Return Fund Class D	2,194.6500 mutual fund shares	**	23,461
	PIMCO Real Return Fund Class D	6,964.5860 mutual fund shares	**	76,401
	RidgeWorth High Income Fund Class Institutional	1,109.2100 mutual fund shares	**	7,897
	Templeton Global Bond Fund Advisor Class	1,038.6660 mutual fund shares	**	13,596
	T. Rowe Price Capital Appreciation Fund	11,687.8140 mutual fund shares	**	299,909
	Vanguard Wellesley Income Fund Investor Shares	7,136.8940 mutual fund shares	**	177,352
	Vanguard Target Retirement 2015 Fund Investor Shares	1,385.5470 mutual fund shares	**	20,464
	Vanguard Target Retirement 2025 Fund Investor Shares	362.5200 mutual fund shares	**	5,710
	Vanguard Target Retirement 2045 Fund Investor Shares	28.1880 mutual fund shares	**	501
	Vanguard Target Retirement 2020 Fund Investor Shares	151.5230 mutual fund shares	**	4,108
	Vanguard Target Retirement 2050 Fund Investor Shares	301.7340 mutual fund shares	**	8,506
	Vanguard Target Retirement 2040 Fund Investor Shares	1,620.9980 mutual fund shares	**	45,907
	Vanguard Target Retirement 2030 Fund Investor Shares	486.3270 mutual fund shares	**	13,442
				<u>2,068,934</u>
	Notes receivable from participants	3.25%	- 0 -	3,612
				<u>\$ 2,072,546</u>

Note: Column (a) is blank as there were no parties-in-interest.

** - Cost of asset is not necessary to be disclosed as investment is participant directed.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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

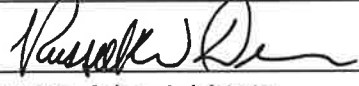
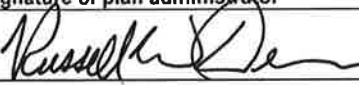
- A** This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or
☒ a single-employer plan; ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report; ☐ the final return/report;
☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here. ☐
- D** Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program;
☐ special extension (enter description) _____

Part II Basic Plan Information—enter all requested information

1a Name of plan SOLUTIONS COMMUNITY COUNSELING AND RECOVERY CENTERS 401(K) PLAN	1b Three-digit plan number (PN) ▶ 003
	1c Effective date of plan 01/01/2002
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) COMMUNITY MENTAL HEALTH CENTERS OF WARREN COUNTY, INC. 975-A KINGSVIEW DRIVE LEBANON OH 45036	2b Employer Identification Number (EIN) 31-1138311
	2c Sponsor's telephone number 513-228-7800
	2d Business code (see instructions) 813000

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		<u>10/07/2014</u>	RUSSELL DERN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>10/07/2014</u>	RUSSELL DERN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

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

Form 5500 (2013)

3a Plan administrator's name and address ☒ 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		5 164
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	125
b Retired or separated participants receiving benefits	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	21
d Subtotal. Add lines 6a , 6b , and 6c	6d	146
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e	0
f Total. Add lines 6d and 6e	6f	146
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	92
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SOLUTIONS COMMUNITY COUNSELING AND RECOVERY CENTERS 401(k) PLAN

EIN #31-1138311 Plan #003

Schedule H, Part 4i - Schedule of Assets (Held at End of Year)

December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	Columbia Acorn Fund Class Z	1,181.7370 mutual fund shares	**	\$ 44,102
	Columbia Seligman Communications and Information Fund Class Z	65.6330 mutual fund shares	**	3,467
	Heartland Value Plus Fund Class Institutional	421.9530 mutual fund shares	**	15,085
	Hennessy Gas Utility Index Fund Investor Class	475.3960 mutual fund shares	**	12,598
	Lord Abbett Value Opportunities Fund Class I	3,617.2690 mutual fund shares	**	76,107
	Oppenheimer Global Fund Class Fund Y	2,564.8710 mutual fund shares	**	202,189
	Prudential Jennison Natural Resources Fund Class Z	541.5440 mutual fund shares	**	27,727
	Reliance Trust Stable Value Fd - MetLife Series 25053 Class O	845.0450 mutual fund shares	**	129,047
	RidgeWorth Small Cap Value Equity Fund Class Institutional	3,370.4470 mutual fund shares	**	60,230
	RidgeWorth Mid-Cap Value Equity Fund Class I	602.7480 mutual fund shares	**	8,215
	RidgeWorth Large Cap Value Equity Fund Class I	2,075.9980 mutual fund shares	**	34,773
	T. Rowe Price New America Growth Fund	7,703.8010 mutual fund shares	**	340,277
	Vanguard REIT Index Fund Signal Shares	930.1670 mutual fund shares	**	22,742
	Vanguard Equity-Income Fund Investor Shares	1,811.6610 mutual fund shares	**	53,915
	Vanguard Growth Index Fund Signal Shares	1,218.2490 mutual fund shares	**	53,993
	Vanguard Total Stock Market Index Fund Signal Shares	1,659.5410 mutual fund shares	**	74,779
	Vanguard Small Capitalization Growth Index Fund Investor Shares	4,302.5250 mutual fund shares	**	147,878
	Columbia Acorn International Fund Class Z	188.9060 mutual fund shares	**	8,818
	Oppenheimer Developing Markets Fund Class Y	1,273.3760 mutual fund shares	**	47,828
	Thornburg International Value Fund Class R5	247.0340 mutual fund shares	**	7,910
	PIMCO Total Return Fund Class D	2,194.6500 mutual fund shares	**	23,461
	PIMCO Real Return Fund Class D	6,964.5860 mutual fund shares	**	76,401
	RidgeWorth High Income Fund Class Institutional	1,109.2100 mutual fund shares	**	7,897
	Templeton Global Bond Fund Advisor Class	1,038.6660 mutual fund shares	**	13,596
	T. Rowe Price Capital Appreciation Fund	11,687.8140 mutual fund shares	**	299,909
	Vanguard Wellesley Income Fund Investor Shares	7,136.8940 mutual fund shares	**	177,352
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