

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
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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>COMPASS COMMUNITY HEALTH 401(K) PROFIT SHARING PLAN & TRUST</u>		1b Three-digit plan number (PN) ▶ <u>001</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>COMPASS COMMUNITY HEALTH</u> <u>1634 11TH STREET</u> <u>PORTSMOUTH, OH 45662</u>		2b Employer Identification Number (EIN) <u>45-5385046</u> 2c Sponsor's telephone number <u>740-354-3829</u> 2d Business code (see instructions) <u>624200</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.	10/15/2014	COMPASS COMMUNITY HEALTH
	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
	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	228
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	203
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	0
d Subtotal. Add lines 6a , 6b , and 6c		6d	203
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	203
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	208
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J 2T 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 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 COMPASS COMMUNITY HEALTH 401(K) PROFIT SHARING PLAN & TRUST				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 COMPASS COMMUNITY HEALTH				D Employer Identification Number (EIN) 45-5385046	
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: INVESCO STABLE ASSET					
b Name of sponsor of entity listed in (a): INVESCO NATIONAL TRUST COMPANY					
c EIN-PN 27-3884161-001		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
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)	
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:					
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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:					
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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:					
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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	

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**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
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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>COMPASS COMMUNITY HEALTH 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COMPASS COMMUNITY HEALTH</u>	D Employer Identification Number (EIN) <u>45-5385046</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		2775377
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		2608
	(3) Other	1b(3)		
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)	63840	61395
	(9) Value of interest in common/collective trusts	1c(9)	60736	
	(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)	2139647	2689
	(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	2264223	2842069

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	2264223	2842069
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	264930	
(B) Participants	2a(1)(B)	162663	
(C) Others (including rollovers)	2a(1)(C)	224033	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		651626

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)	2664	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2664
(2) Dividends: (A) Preferred stock	2b(2)(A)	452	
(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)		452
(3) Rents	2b(3)		0
(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)		346485
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1001227

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	418914	
(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)		418914
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	4467	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		4467
j Total expenses. Add all expense amounts in column (b) and enter total	2j		423381

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		577846
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: BKD LLP

(2) EIN: 44-0160260

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		120000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	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

Plan Administrator
Compass Community Health 401(k) Profit Sharing Plan & Trust
Portsmouth, Ohio

As part of our limited scope audit of the financial statements of the Compass Community Health 401(k) Profit Sharing Plan & Trust as of and for the year ended December 31, 2013, we wish to communicate the following to you.

AUDIT SCOPE AND RESULTS

Auditor's Responsibility Under Auditing Standards Generally Accepted in the United States of America

An audit performed in accordance with auditing standards generally accepted in the United States of America is designed to obtain reasonable, rather than absolute, assurance about the financial statements. In performing auditing procedures, we establish scopes of audit tests in relation to the financial statements taken as a whole. Our engagement does not include a detailed audit of every transaction. Our engagement letter more specifically describes our responsibilities.

These standards require communication of significant matters related to the financial statement audit that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. Such matters are communicated in the remainder of this letter or have previously been communicated during other phases of the audit. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.

An audit of the financial statements does not relieve management or those charged with governance of their responsibilities. Our engagement letter more specifically describes your responsibilities.

Qualitative Aspects of Significant Accounting Policies and Practices

Significant Accounting Policies

The Plan's significant accounting policies are described in Note 2 of the audited financial statements.

Alternative Accounting Treatments

No matters are reportable.

Management Judgments and Accounting Estimates

No matters are reportable.

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- Party-in-interest transactions
- Fair value of investments
- Plan amendment

Audit Adjustments

No matters are reportable.

Auditor's Judgments About the Quality of the Entity's Accounting Principles

No matters are reportable.

Other Material Written Communications

Other material written communication between management and us related to the audit includes the management representation letter (attached).

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our limited scope audit of the financial statements of the Compass Community Health 401(k) Profit Sharing Plan & Trust as of and for the year ended December 31, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Plan's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements of the Plan's financial statements on a timely basis.

A deficiency in design exists when a control necessary to meet a control objective is missing or an existing control is not properly designed so that, even if the control operates as designed, a control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Plan's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We observed the following matters that we consider to be deficiencies or significant deficiencies.

Significant Deficiencies

Oversight of Third Party Service Providers

Plan management has outsourced many functions relating to the Plan to outside third parties for processing, including Plan recordkeeping and administration and payroll. Although these responsibilities are outsourced, management has a responsibility to ensure that appropriate controls and safeguards are in place.

We recommend Plan management obtain the annual SSAE 16 Reports (Service Auditor's Report on Controls Placed in Operation and Tests of Operating Effectiveness) from each service provider that provides significant services which impacts your financial reporting and daily transaction processing and document your review of the report. Although the controls and/or potential deficiencies identified within the SSAE 16 report are not directly the responsibility of Plan management, they do have an impact on the internal control environment of the Plan and should be analyzed and mitigating controls established for any control deficiencies identified. Plan management should also document the User Control Considerations identified in the report and determine if those are operating effectively within the Plan.

Additionally, as part of its fiduciary responsibilities, the Plan Sponsor is required to periodically monitor service providers to ensure they are properly performing the agreed-upon services. Specifically we recommend that the Plan Sponsor perform and document periodic reviews and reconciliations of information provided by the third party service providers, including but not limited to the following:

- review of investment balances and activity summaries to gain knowledge over the Plan's activities and to identify any unusual or significant transactions or investment valuations outside of expectations
- reconcile participant data to the information maintained by third party providers for accuracy
- reconcile contributions remitted each pay period between internal and external records

- review the quarterly statements for benefits paid and loans issued and reconcile the information from the third party provider records to internal records
- document review of periodic feedback files received from the third party provider

Remittance of Participant Contributions

Employers are required to remit employee contributions to the Plan as soon as they can be reasonably segregated from the employer's general assets, but not later than "the 15th business day of the month following in which the participant contributions are withheld or received by the employer." During our testing, we noted that while employee contributions were remitted prior to the 15th business day of the following month in all cases, it could be argued that the remittances were made after a period in which they could be reasonably segregated from the Center's general assets. The Department of Labor will often take the viewpoint that the assets should be able to be segregated on the same day that payroll taxes are remitted. Small plans (less than 100 participants) are granted a safe harbor of 7 business days, but the DOL has made clear that they have higher expectations from large plans. We recommend that the Plan sponsor review its policy surrounding contribution remittances.

Deficiencies

Plan Compensation

Plan management currently segregates minor holiday bonus payments from normal compensation used for purposes of calculating employee deferrals and the employer match contribution. We recommend that Plan management consult with ERISA counsel to determine if this practice is acceptable or if the Plan document should be amended to exclude this type of income from compensation for purposes of calculating employee deferrals.

Approval of Nonelective Contribution

While conducting our audit, we noted that the Plan Document does not specify the provisions of the Plan sponsor's nonelective contribution. Per discussion with Plan management, there was no formal documentation available authorizing the amount of the non-elective contribution for 2013. We recommend that the governing body of the Plan sponsor formally approve the nonelective contribution and document the provisions in writing.

Record Retention

We noted during plan eligibility testing that one employee's personnel file was unable to be located. We recommend that Plan management create an employee personnel file for the employee with documentation of circumstance that led to the misplacement of the initial personnel file. Furthermore, we recommend plan management develop policies and procedures to ensure employee personnel files are retained in a safe and secure manner.

Segregation of Duties

Segregation of duties is an essential element of effective internal controls, involving the separation of custody of assets from related and monitoring of transactions. To reduce the possibility of errors or fraud going undetected in the normal course of business, we encourage you to segregate, to the extent possible, performance of incompatible duties by individuals in the Plan Sponsor's human resources and accounting departments.

OTHER MATTERS

Although not considered material weaknesses, significant deficiencies or deficiencies in internal control over financial reporting, we observed the following matters and offer these comments and suggestions with respect to matters which came to our attention during the course of the audit of the financial statements. Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not bring to light all weaknesses in policies and procedures that may exist. However, these matters are offered as constructive suggestions for the consideration of management as part of the ongoing process of modifying and improving financial and administrative practices and procedures. We can discuss these matters further at your convenience and may provide implementation assistance for changes or improvements.

Fidelity Bond

During the audit, we reviewed the Plan fidelity bond policy. We noted the insured plan name as stated on the face of the policy did not agree with the amended plan name. We recommend Plan management contact with insurance company or broker to amend the insured plan per the face of the policy. We also noted that the policy total is \$120,000. Generally, bonds must be for 10% of "funds handled" but subject to a minimum of \$1,000 and a maximum of \$500,000. Based on the total assets in the Plan, it appears the limits are less than required. We recommend that management consult with the Plan attorney regarding these legal requirements.

Investment Policy

The Plan has not adopted a formal investment policy.

ERISA imposes a fiduciary responsibility requiring the Plan, among other things, to manage Plan assets solely in the interest of participants and beneficiaries and diversify investments to minimize the risk of large losses. If the Plan's fiduciary is determined not to have fulfilled his/her responsibility, the participants would have to be "made whole." This would likely represent costly cash deposits from the Plan Sponsor and possibly even jeopardize the Plan's tax qualification status and/or lead to penalties.

To ensure the Plan assets are prudently and effectively managed, we recommend that the Plan adopt an investment policy that outlines the roles and responsibilities of those individuals and committees involved in the Plan's administration and management. Such a policy should also address permitted investments, asset mix and concentration, as well as provide a method of reviewing, monitoring and taking appropriate action with regard to the Plan's overall investment return.

* * *

This communication is intended solely for the information and use of Plan management, the Plan administrator, and others within the organization and is not intended to be and should not be used by anyone other than the specified parties.

BKD, LLP

October 10, 2014



COMPASS
COMMUNITY HEALTH
a new direction

October 10, 2014

BKD, LLP

Certified Public Accountants
312 Walnut Street, Suite 3000
Cincinnati, Ohio 45202

We are providing this letter in connection with your audits of the financial statements and supplemental schedule of The Compass Community Health 401(k) Profit Sharing Plan & Trust (the Plan) as of and for the years ended December 31, 2013 and 2012. We confirm that we are responsible for the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America and for the fair presentation of the accompanying supplemental schedule in conformity with the Department of Labor's Rules and Regulations under ERISA. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control, and preventing and detecting fraud.

We understand that you will not express an unmodified opinion on the financial statements of the Plan for the year ended December 31, 2013, because at our request you did not audit investment information provided by the trustee.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following:

1. We have fulfilled our responsibilities, as set out in the terms of our engagement letter dated August 11, 2014, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
2. We have reviewed and approved a draft of the financial statements and related notes referred to above, which you prepared in connection with your audit of the plan financial statements. We acknowledge that we are responsible for the fair presentation of the financial statements and related notes.
3. We acknowledge our responsibility for 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.

4. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
5. We have provided you with:
 - (a) Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters.
 - (b) Additional information that you have requested from us for the purpose of the audit.
 - (c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - (d) Details of any significant Plan discussions through the date of this letter.
 - (e) All significant contracts.
6. All transactions have been recorded in the accounting records and are reflected in the financial statements.
7. We have informed you of all current risks of a material amount that are not adequately prevented or detected by plan procedures with respect to:
 - (a) Misappropriation of assets.
 - (b) Misrepresented or misstated assets or liabilities.
8. We have no knowledge of any known or suspected:
 - (a) Fraudulent financial reporting or misappropriation of assets involving management or employees who have significant roles in internal control.
 - (b) Fraudulent financial reporting or misappropriation of assets involving others that could have a material effect on the financial statements.
9. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from participants, former participants, regulators, third-party servicers or others.
10. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware. Related party

relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America. We understand the term related party refers to an affiliate; employer, management, fiduciaries, and members of their immediate families, and any other party with which the Plan may deal if the Plan can significantly influence, or be influenced by, the management or operating policies of the other. The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with the Plan.

11. Except as reflected in the financial statements, there are no:
 - (a) Plans or intentions that may materially affect carrying values of assets and liabilities.
 - (b) Material transactions omitted or improperly recorded in the financial records.
 - (c) Material gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
 - (d) Events occurring subsequent to the date of the statement of net assets available for benefits through the date of this letter requiring adjustment or disclosure in the financial statements.
 - (e) Agreements to purchase assets previously sold.
 - (f) Reportable transactions as defined in Section 103(b)(3)(H) of ERISA.
12. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
13. The Plan or the Plan Sponsor is not aware of any pending or threatened litigation or claims whose effects should be considered when preparing the financial statements. Neither the Plan nor the sponsor has sought or received attorney's services related to pending or threatened litigation or claims during or subsequent to the audit period. Also, we are not aware of any litigation or claims, pending or threatened, for which legal counsel should be sought.
14. Adequate allowances have been provided for any material losses from uncollectible receivables.
15. The fair values of financial assets recognized in the financial statements or disclosed in the notes thereto are reasonable estimates based on the methods and assumptions used. The methods and significant assumptions used result in measurements of fair value appropriate for financial statement recognition and

disclosure purposes and have been applied consistently from period to period, taking into account any changes in circumstances. The significant assumptions appropriately reflect market participant assumptions.

16. The Plan and the trust established under the Plan are qualified under the appropriate section of the Internal Revenue Code, and we intend to continue them as a qualified Plan and trust. We do not have any intention at present to terminate the Plan. Required nondiscrimination testing under the appropriate Code Sections has been completed for the Plan, and any excess contributions have been disposed of in accordance with regulations.
17. The Plan instrument was amended during the year. The adoption date of the most recent Plan amendment was December 20, 2013, as provided to you.
18. Beginning December 20, 2013, the Plan operates under a volume submitter adoption agreement in connection with a prototype 401(k) profit-sharing plan and trust sponsored by Paychex. This prototype plan document has been filed with the appropriate agency and has obtained a determination letter from the Internal Revenue Service stating that the prototype constituted a qualified plan under Section 401 of the Internal Revenue Code at that time.

Prior to December 20, 2013 the Plan operated under a nonstandardized adoption agreement in connection with a prototype 401(k) profit-sharing plan and trust sponsored by Automatic Data Processing, Inc. (ADP). This prototype plan document has been filed with the appropriate agency and has obtained a determination letter from the Internal Revenue Service stating that the prototype constitutes a qualified plan under Section 401 of the Internal Revenue Code and that the related trust was tax exempt as of the financial statement date.

19. The Plan has complied with the fidelity bonding requirements of ERISA.
20. The Plan has made no investments during the year that violate the terms of the Plan or Trust Agreement.
21. Except as disclosed in the financial statements, the Plan has:
 - (a) Satisfactory title to all recorded assets, and they are not subject to any liens, pledges or other encumbrances.
 - (b) Complied with all aspects of contractual agreements, for which noncompliance would materially affect the financial statements.
22. The financial statements disclose all significant estimates known to us. Significant estimates are estimates at the date of the statement of net assets available for benefits which could change materially within the next year.

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

23. We have also had no communications from any of the Plan's service organizations regarding any fraud, noncompliance with laws and regulations, or uncorrected misstatements.
24. We have complied with the Department of Labor's regulations concerning the service provider fee disclosures in accordance with Sec 408(b)(2).
25. With respect to any nonattest services you have provided us during the year, including the preparation of the financial statements and related footnotes:
 - (a) We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
 - (b) We have established and monitored the performance of the nonattest services to ensure that they meet our objectives.
 - (c) We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
 - (d) We have evaluated the adequacy of the services performed and any findings that resulted.
26. We have reviewed the reports of all transactions processed by third-party servicers, and, based on our review, we believe the transactions shown in the reports are valid and in accordance with our instructions to the third-party processor.
27. We have complied with the Department of Labor's regulations concerning the timely remittance of participant contributions.
28. We have apprised you of all communications, written or oral, with regulatory agencies concerning the operation of the plan.
29. With regard to supplementary information:
 - (a) We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.
 - (b) We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.

- (c) The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior period.
- (d) We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.
- (e) If the supplementary information is not presented with the audited financial statements, we acknowledge we will make the audited financial statements readily available to intended users of the supplementary information no later than the date such information and the related auditor's report are issued.

 10-13-14
Rebecca Fyffe, Plant Administrator

 10-13-14
Eva Gitome, Assistant Controller

**Compass Community Health 401(k)
Profit Sharing Plan & Trust**
**(Formerly The Counseling Center, Inc.
401(k) Profit Sharing Plan)**
EIN 31-1070665 PN 001
Auditor's Report and Financial Statements
December 31, 2013 and 2012



Compass Community Health 401(k)
Profit Sharing Plan & Trust
(Formerly The Counseling Center, Inc.
401(k) Profit Sharing Plan)
December 31, 2013 and 2012

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Independent Auditor's Report

Plan Administrator
Compass Community Health 401(k) Profit Sharing Plan & Trust (formerly The Counseling Center, Inc. 401(k) Profit Sharing Plan)
Portsmouth, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Compass Community Health 401(k) Profit Sharing Plan & Trust (formerly The Counseling Center, Inc. 401(k) Profit Sharing 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

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 our 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, we were not able to obtain sufficient appropriate audit evidence to provide a basis for our audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974*, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3 and notes receivable from participants and related interest income, which was certified by State Street Bank and Trust Company, the trustee of the Plan in 2012 until December 20, 2013 and by Mid Atlantic Trust Company, the trustee of the Plan beginning December 20, 2013, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustees hold the Plan's investment assets and notes receivable from participants and execute transactions related to these assets. The plan administrator has obtained certifications from the trustees as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustees is complete and accurate to the best of their knowledge.

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 our audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule listed in the table of contents 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, we do not express an opinion on this supplemental schedule.

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 trustees, 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*.

BKD, LLP

Cincinnati, Ohio
October 10, 2014

Federal Employer Identification Number: 44-0160260

**Compass Community Health 401(k)
Profit Sharing Plan & Trust**
(Formerly The Counseling Center, Inc.
401(k) Profit Sharing Plan)
Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

Assets	2013	2012
Investments, at Fair Value	\$ 2,689	\$ 2,200,383
Receivables		
Employer's contribution	-	264,930
Participants' contributions	2,608	5,546
Notes receivable from participants	61,395	63,840
	64,003	334,316
Cash In Transit	2,775,377	-
Net Assets Available for Benefits	\$ 2,842,069	\$ 2,534,699

**Compass Community Health 401(k)
Profit Sharing Plan & Trust**
(Formerly The Counseling Center, Inc.
401(k) Profit Sharing Plan)
Statements of Changes in Net Assets Available for Benefits
Years ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Investment Income		
Net appreciation in fair value of investments	\$ 274,745	\$ 151,954
Interest and dividends	<u>72,192</u>	<u>73,755</u>
Net investment income	<u>346,937</u>	<u>225,709</u>
Interest Income on Notes Receivable from Participants	<u>2,664</u>	<u>2,037</u>
Contributions		
Participants	157,117	165,444
Employer	-	235,941
Rollovers	<u>224,033</u>	<u>62,659</u>
	<u>381,150</u>	<u>464,044</u>
Total additions	<u>730,751</u>	<u>691,790</u>
Deductions		
Benefits paid to participants	418,914	472,185
Administrative expenses	<u>4,467</u>	<u>3,713</u>
Total deductions	<u>423,381</u>	<u>475,898</u>
Net Increase	<u>307,370</u>	<u>215,892</u>
Net Assets Available for Benefits, Beginning of Year	<u>2,534,699</u>	<u>2,318,807</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 2,842,069</u></u>	<u><u>\$ 2,534,699</u></u>

**Compass Community Health 401(k)
Profit Sharing Plan & Trust
(Formerly The Counseling Center, Inc.
401(k) Profit Sharing Plan)
Notes to Financial Statements
December 31, 2013 and 2012**

Note 1: Description of the Plan

The following description of the Compass Community Health 401(k) Profit Sharing Plan & Trust (Plan) (formerly The Counseling Center, Inc. 401(k) Profit Sharing Plan) provides only general information. Participants should refer to the Plan Document and *Summary Plan Description* for a more complete description of the Plan's provisions, which are available from the Plan Administrator.

General

The Plan is a defined contribution plan sponsored by Compass Community Health (Company) (formerly The Counseling Center, Inc.) for the benefit of its employees expected to work at least 1,000 hours in a year. The Plan is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA). State Street Bank and Trust Company served as the trustee of the Plan until December 20, 2013 and Mid Atlantic Trust Company became trustee of the Plan beginning December 20, 2013. ADP Retirement Services served as the record-keeper of the Plan until December 20, 2013 when record-keeping was transferred to Paychex Retirement Services.

Effective December 20, 2013, Mid Atlantic Trust Company became the trustee and custodian of the Plan. All assets were transferred to the new trustee and custodian at the end of the day on December 31, 2013 and were in-transit to Mid Atlantic Trust Company at December 31, 2013.

Contributions

The Plan permits eligible employees through a salary deferral election to have the Company make annual contributions of up to 85% of eligible compensation. Employee rollover and employee Roth contributions are also permitted. The Company may make discretionary matching and non-elective contributions. Non-elective contributions are based on various allocation groups that the participants belong to during the plan year. Non-elective contributions, but not matching contributions, were made in 2012. No employer contributions were made in 2013. The allocation groups are determined by job title and years of service with the Company. Contributions are subject to certain limitations.

Participant Investment Account Options

Investment account options available include various funds. Each participant has the option of directing his contributions into any of the separate investment accounts and may change the allocation daily.

**Compass Community Health 401(k)
Profit Sharing Plan & Trust
(Formerly The Counseling Center, Inc.
401(k) Profit Sharing Plan)
Notes to Financial Statements
December 31, 2013 and 2012**

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's contribution, plan earnings and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefits to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary and rollover contributions plus earnings thereon. Vesting in the Company's contribution portion of their accounts plus earnings thereon is based on years of continuous service. Participants vest in Company contributions and earnings and losses thereon as follows:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2 years	0%
At least 2, but less than 3	20%
At least 3, but less than 4	40%
At least 4, but less than 5	60%
At least 5, but less than 6	80%
6 or more	100%

The nonvested balance is forfeited upon termination of service. Forfeitures are used to reduce Company contributions.

Payment of Benefits

Upon termination of service, a participant may receive a lump-sum amount equal to the value of his account or a joint and survivor annuity. At December 31, 2013 and 2012, there were no amounts allocated to accounts of terminated or retired participants who have elected to withdraw from the Plan but have not yet been paid.

Forfeited Accounts

At December 31, 2013 and 2012, forfeited nonvested accounts totaled \$45,208 and \$28,276, respectively. These accounts will be used to reduce future employer contributions. Also, in 2012, employer contributions were reduced by \$28,989, respectively from forfeited nonvested accounts (none in 2013).

**Compass Community Health 401(k)
Profit Sharing Plan & Trust
(Formerly The Counseling Center, Inc.
401(k) Profit Sharing Plan)
Notes to Financial Statements
December 31, 2013 and 2012**

Notes Receivable from Participants

The Plan Document includes provisions authorizing loans from the Plan to active eligible participants. Loans are made to any eligible participant demonstrating a qualifying need. The minimum amount of a loan shall be \$500. The maximum amount of a participant's loans is determined by the available loan balance restricted to the lesser of \$50,000 or 50% of the participant's vested account balance, less the highest outstanding loan balance the participant held under the Plan during the previous one-year period. All loans are covered by demand notes and are repayable over a period not to exceed five years (except for loans for the purchase of a principal residence) through payroll withholdings unless the participant is paying the loan in full. Interest on the loans is based on prime rate published in *The Wall Street Journal* on the 14th day of the month, plus two percentage points. 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.

Plan Termination

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

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

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

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a collective trust. The Statement of Net Assets Available for Benefits presents the fair value of the investment in the collective trust, which is materially equal to the contract value. There was no adjustment between fair value and contract value at December 31, 2012. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis. The Plan did not invest in this fund at December 31, 2013.

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Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition

Quoted market prices, if available, are used to value investments. Mutual funds are valued at the net asset value (NAV) of shares held by the Plan at year end.

The Plan's 2012 interest in the collective trust is valued based on information reported by the investment advisor using the audited financial statements of the collective trust at year end.

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.

Plan Tax Status

Beginning December 20, 2013, the Plan operates under a volume submitter adoption agreement in connection with a prototype 401(k) profit-sharing plan and trust sponsored by Paychex. This prototype plan document has been filed with the appropriate agency and has obtained a determination letter from the Internal Revenue Service stating that the prototype constituted a qualified plan under Section 401 of the Internal Revenue Code at that time.

Prior to December 20, 2013, the Plan operated under a nonstandardized adoption agreement in connection with a prototype 401(k) profit-sharing plan and trust sponsored by Automatic Data Processing, Inc. (ADP). This prototype plan document has been filed with the appropriate agency and has obtained a determination letter from the Internal Revenue Service stating that the prototype constitutes a qualified plan under Section 401 of the Internal Revenue Code and that the related trust was tax exempt as of the financial statement date.

With a few exceptions, the Plan is no longer subject to U.S. federal, state and local or non-U.S. income tax examinations by tax authorities for years before 2010.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

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Administrative Expenses

Administrative expenses may be paid by the Company or the Plan, at the Company's discretion.

Note 3: Investments

As discussed in Note 1, plan assets were transferred to the new trustee and custodian on December 31, 2013 and were therefore in transit on December 31, 2013.

The Plan's investments are held by a trust company-administered trust fund. The Plan's investments (including investments bought, sold and held during the year) appreciated in fair value as follows:

		2013	
		Net Appreciation in Fair Value During Year	Fair Value at End of Year
Mutual funds		\$ 274,745	\$ 2,689
Cash in-transit		-	2,775,377
		<u>\$ 274,745</u>	<u>\$ 2,778,066</u>
		2012	
		Net Appreciation in Fair Value During Year	Fair Value at End of Year
Mutual funds		\$ 151,954	\$ 2,139,647
Collective investment funds		-	60,736
		<u>\$ 151,954</u>	<u>\$ 2,200,383</u>

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At December 31, 2013, no individual investment represented 5% or more of the Plan's net assets available for benefits. At December 31, 2012, the fair value of individual investments that represented 5% or more of the Plan's net assets available for benefits were as follows:

	<u>2012</u>
Blackrock Equity Dividend Fund	\$ 302,951
Franklin Income Fund	313,373
Franklin Rising Dividends Fund	254,256
Goldman Sachs Balanced Strategy Portfolio	529,953
Pimco Total Return Fund	273,866

Interest and dividends realized on the Plan's investments for the years ended 2013 and 2012 were \$72,192 and \$73,755, respectively.

At December 31, 2013, Plan net assets did not include an investment in a fully benefit-responsive contract. At December 31, 2012, information on the fully benefit-responsive contract relating to the Invesco Stable Asset Fund carried at contract value is as follows:

	<u>2012</u>
Average yield	1.28%
Crediting interest rate at December 31	1.68%
Fair and contract value	\$ 60,736

Note 4: Party-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association, or relatives of such persons.

The Plan invests in certain funds of the Plan trustee. The Plan paid \$4,467 and \$3,675 of recordkeeping fees during 2013 and 2012, respectively. The Company provides certain administrative services at no cost to the Plan.

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Note 5: Plan Amendment

Effective March 1, 2013, the name of the Plan was changed to be the Compass Community Health 401(k) Profit Sharing Plan & Trust.

Effective December 20, 2013, the Plan was amended and restated ("Plan Amendment") and a new trustee, record-keeper and custodian ("Trustee") of the Plan was appointed. Plan assets transferred to the new Trustee were transferred into funds comparable to those offered by the previous custodian. The conversion initiated a "Black Out" period beginning December 25, 2013, and continued through January 25, 2014. During this period, funds could not be applied to the employee-selected funds with the Trustee or withdrawn from the Plan until the Trustee had time to accurately complete the conversion. During this period, employee contributions continued to be made through payroll deductions and the contributions were deposited and held in the Equity Fund until the completion of the Black Out period. At the end of the Black Out period, these funds were transferred to the new Trustee and invested in funds as requested by each participant.

Note 6: Disclosures About Fair Value of Plan Assets

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. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

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Recurring Measurements

The following tables present the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2013 and 2012:

		December 31, 2013			
		Fair Value Measurements Using			
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
	Fair Value				
Mutual funds					
Bonds	\$ 304	\$ 304	\$ -	\$ -	
Foreign	751	751	-	-	
Large value	396	396	-	-	
Large blend	270	270	-	-	
Large growth	189	189	-	-	
Mid-cap	86	86	-	-	
Small-cap	18	18	-	-	
Target-based	675	675	-	-	
Total	<u>\$ 2,689</u>	<u>\$ 2,689</u>	<u>\$ -</u>	<u>\$ -</u>	

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		December 31, 2012		
		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	Fair Value			
Mutual funds				
Bonds	\$ 334,909	\$ 334,909	\$ -	\$ -
Risk based	861,620	861,620	-	-
Large value	302,951	302,951	-	-
Large blend	254,256	254,256	-	-
Large growth	78,508	78,508	-	-
Mid-cap	20,374	20,374	-	-
Small-cap	171,807	171,807	-	-
Target-based	115,222	115,222	-	-
Common collective trust funds				
Invesco Stable Asset Fund	60,736	-	60,736	-
Total	\$ 2,200,383	\$ 2,139,647	\$ 60,736	\$ -

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended December 31, 2013. The Plan had no liabilities measured at fair value on a recurring basis. In addition, the Plan had no assets or liabilities measured at fair value on a nonrecurring basis.

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include mutual funds. Level 2 securities include the common collective trust funds. Investments in units of collective trust funds are valued at their respective net assets values (NAV) as reported by the funds daily. The NAV is based on the value of the underlying assets owned by the trust, minus its liabilities, and then divided by the number of shares outstanding. The NAV is classified within Level 2 of the valuation hierarchy because the NAV's unit price is quoted on a private market that is not active; however, the unit price is based on underlying investments which are traded on an active market. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. The Plan held no Level 3 securities.

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Note 7: Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits for this investment per the financial statements at December 31, 2013 and 2012, to Form 5500:

	<u>2013</u>	<u>2012</u>
Net assets available for benefits per the financial statements	\$ 2,842,069	\$ 2,534,699
Less: Employer contributions receivable at end of year	-	(264,930)
Less: Participant contributions receivable at end of year	<u>-</u>	<u>(5,546)</u>
Net assets available for benefits per Form 5500	<u><u>\$ 2,842,069</u></u>	<u><u>\$ 2,264,223</u></u>

The following is a reconciliation of participants' contributions per the financial statements for the years ended December 31, 2013 and 2012, to Form 5500:

	<u>2013</u>	<u>2012</u>
Participants' contributions per the financial statements	\$ 157,117	\$ 165,444
Add: Participants' contributions receivable per the financial statements in prior year	5,546	5,277
Less: Participants' contributions receivable per the financial statements in current year	<u>-</u>	<u>(5,546)</u>
Participant contributions per Form 5500	<u><u>\$ 162,663</u></u>	<u><u>\$ 165,175</u></u>

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The following is a reconciliation of employer contributions per the financial statements for the years ended December 31, 2013 and 2012, to Form 5500:

	<u>2013</u>	<u>2012</u>
Employer contributions per the financial statements	\$ -	\$ 235,941
Add: Employer contributions receivable per the financial statements in prior year	264,930	282,882
Less: Employer contributions receivable per the financial statements in current year	<u>-</u>	<u>(264,930)</u>
Employer contributions per Form 5500	<u>\$ 264,930</u>	<u>\$ 253,893</u>

Note 8: 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 the participants' account balances and the amounts reported in the statements of net assets available for benefits.

Note 9: Subsequent Events

Subsequent events have been evaluated through the date of the Independent Auditor's Report, which is the date the financial statements were available to be issued.

Supplemental Schedule

