

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 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 2016 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ 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>HEALTH CARE MANAGEMENT SERVICE 401(K) PROFIT SHARING PLAN & TRUST</u>	1b	Three-digit plan number (PN) ► <u>002</u>
		1c	Effective date of plan <u>01/01/2009</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>HEALTH CARE MANAGEMENT SERVICE</u> <u>765 PIERCE RD</u> <u>COLUMBUS, OH 43223</u>		2b Employer Identification Number (EIN) <u>20-3075314</u> 2c Plan Sponsor's telephone number <u>614-223-1650</u> 2d Business code (see instructions) <u>812990</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	<u>Filed with authorized/valid electronic signature.</u>	<u>11/03/2017</u>	<u>PAT GRIFFEY</u>
	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)			Preparer's telephone number

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN
	3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 127
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year.....	6a(1) 110
a(2) Total number of active participants at the end of the plan year	6a(2) 0
b Retired or separated participants receiving benefits.....	6b 0
c Other retired or separated participants entitled to future benefits	6c 35
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 35
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 35
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 35
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: 2E 2F 2G 2J 2K 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)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(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	b General Schedules
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information – Small Plan)
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) ☐ <u>0</u> A (Insurance Information)
	(4) ☐ C (Service Provider Information)
	(5) ☐ D (DFE/Participating Plan Information)
	(6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2016 Form M-1 annual report. If the plan was not required to file the 2016 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE H (Form 5500) <small>Internal Revenue Service</small> <small>Department of Labor</small> <small>Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2016 This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>		
A Name of plan <u>HEALTH CARE MANAGEMENT SERVICE 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HEALTH CARE MANAGEMENT SERVICE</u>	D Employer Identification Number (EIN) <u>20-3075314</u>	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	1168	0
(2) Participant contributions	1b(2)	1219	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other.....	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common.....	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property).....	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans.....	1c(8)	20206	11474
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1598237	1679275
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	
(2) Employer real property	1d(2)	0	
e Buildings and other property used in plan operation	1e	0	
f Total assets (add all amounts in lines 1a through 1e)	1f	1620830	1690749

Liabilities

g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	0	
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	1620830	1690749
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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)	33258	
(B) Participants	2a(1)(B)	74171	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		107429
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)	670	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		670
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	54954	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		54954
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-13846
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		149207

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	77198	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		77198
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	1200	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other	2i(4)	890	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		2090
j Total expenses. Add all expense amounts in column (b) and enter total	2j		79288

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		69919
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		0

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: **GOFF BACKA & COMPANY LLC**

(2) EIN: **25-1871184**

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		21183
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	
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		
o Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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: 0

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
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year . (See instructions.)

Part V Trust Information

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

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 sections 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 2016 This Form is Open to Public Inspection.
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan <u>HEALTH CARE MANAGEMENT SERVICE 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HEALTH CARE MANAGEMENT SERVICE</u>	D Employer Identification Number (EIN) <u>20-3075314</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>16-1470238</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	<u>0</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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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	<u>0</u>	
b Enter the amount contributed by the employer to the plan for this plan year	6b	<u>0</u>	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c	<u>0</u>	
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure 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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2016
v. 160205

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
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18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment	☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c)	
	a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%	
	b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more	
	c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____	

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No
22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter / / and the serial number .	
22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter / / .	

**Health Care Management
Services, Inc. 401(k) Plan
Financial Statements and
Supplemental Schedules
December 31, 2016 and 2015**

**Health Care Management Services, Inc. 401(k) Plan
Index to Financial Statements
December 31, 2016 and 2015**

CONTENTS

Independent Auditors' Report	1-3
------------------------------------	-----

FINANCIAL STATEMENTS:

Statements of Net Assets Available for Benefits.....	4
Statement of Changes in Net Assets Available for Benefits in Liquidation.....	5
Notes to Financial Statements.....	6 - 12

SUPPLEMENTAL INFORMATION:

Form 5500 – Schedule H, Part IV 4(i) Assets Held for Investment Purposes at the End of the Plan Year	13
Form 5500 – Schedule H, Line 4(a) Schedule of Delinquent Participant Contributions	14



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INDEPENDENT AUDITORS' REPORT

To Plan Management
Health Care Management Services, Inc. 401(k) Plan

Report on the Financial Statements

We have audited the accompanying financial statements of Health Care Management Services, Inc. 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits in liquidation for the year ended December 31, 2016, 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 and supplemental schedule that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the 2016 Financial Statements

Our responsibility is to express an opinion on the 2016 financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Because of the matter described in the Basis for Disclaimer of Opinion for the Period from January 1, 2016 through March 31, 2016, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion for that period.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 2016 financial statements.

Auditor's Responsibility for the 2015 Financial Statements

Our responsibility is to express an opinion on the 2015 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matters described in the Basis for Disclaimer of Opinion on the 2015 Financial Statements paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion on the 2015 Financial Statements

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the investment assets held by Reliance Trust Company, the custodian of the Plan, and transactions in those assets were excluded from the scope of our audit of the Plan's 2015 financial statements, except for comparing the information provided by the custodian, which is summarized in Note 3, with the related information included in the financial statements.

Disclaimer of Opinion on the 2015 Financial Statements

Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2015 Financial Statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2015 financial statements. Accordingly, we do not express an opinion on these financial statements.

Basis for Disclaimer of Opinion for the 2016 Statement of Changes in Net Assets Available for Benefits

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), 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, which was certified by Reliance Trust Company for the period from January 1, 2016 through March 31, 2016, the custodian of the plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Reliance Trust Company held the plan's investment assets and executed investment transactions from January 1, 2016 to March 31, 2016 and that Charles Schwab Trust Company held the plan's investment assets and executed investment transactions as of December 31, 2016 and for the period April 1, 2016 to December 31, 2016. The plan administrator has obtained a certification from Reliance Trust Company for the period from January 1, 2016 through March 31, 2016, that the information provided to the plan administrator by the custodian is complete and accurate.

Opinion on the 2016 Statement of Net Assets Available for Benefits

In our opinion, the December 31, 2016 statement of net assets available for benefits of the Health Care Management Services, Inc. 401(k) Plan, present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2016, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As further discussed in Note 6 to the financial statements, plan management of the Health Care Management Services, Inc. 401(k) plan, the plan's sponsor, voted on November 30, 2016 to terminate the plan. In accordance with accounting principles generally accepted in the United States of America, the plan has changed its basis of accounting from the ongoing plan basis used in presenting the 2015 financial statements to the liquidation basis used in presenting the 2016 financial statements. Our opinion is not modified with respect to this matter.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Assets Held for Investment Purposes and Schedule of Delinquent Participant Contributions as of and for the year ended December 31, 2016 are presented for the purpose of additional analysis and are not a required part of the financial statements, but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of the plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Form and Content of the 2015 Financial Statements in Compliance with DOL Rules and Regulations

The form and content of the information included in the 2015 financial statements, other than that derived from the information certified by the custodian, has 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.



GOFF BACKA ALFERA & COMPANY, LLC
Pittsburgh, Pennsylvania
October 6, 2017

Health Care Management Services, Inc. 401(k) Plan
Statements of Net Assets Available for Benefits
December 31,

	<u>2016 (In Liquidation)</u>	<u>2015 (Ongoing)</u>
ASSETS		
INVESTMENTS, AT FAIR VALUE	<u>\$ 1,679,276</u>	<u>\$ 1,598,237</u>
RECEIVABLES		
Participant contributions	-	1,219
Employer contributions	-	1,168
Notes receivable from participants	<u>11,474</u>	<u>20,408</u>
TOTAL RECEIVABLES	<u>11,474</u>	<u>22,795</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 1,690,750</u></u>	<u><u>\$ 1,621,032</u></u>

Health Care Management Services, Inc. 401(k) Plan
Statement of Changes in Net Assets Available for Benefits in Liquidation
For the Year Ended December 31, 2016

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Interest, dividends, and net appreciation (depreciation) of assets	\$ 41,109
INTEREST INCOME ON NOTES RECEIVABLE FROM PARTICIPANTS	670
CONTRIBUTIONS	
Participant	74,171
Employer	33,258
TOTAL CONTRIBUTIONS	107,429
TOTAL ADDITIONS	149,208
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits payments to participants	77,400
Administrative fees	2,090
TOTAL DEDUCTIONS	79,490
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	69,718
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	1,621,032
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	\$ 1,690,750

Health Care Management Services, Inc. 401(k) Plan
Notes to Financial Statements
December 31, 2016 and 2015

Note 1 - Description of the Plan:

The following description of the Health Care Management Services, Inc. 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan covering all employees of Health Care Management Services, Inc. (the “Company”). It is subject to the provision of the Employee Retirement Income Security Act of 1974 (ERISA). All employees age 21 and over who have completed 1,000 hours of service are eligible to participate in the 401(k) and safe harbor features of the Plan.

Contributions

Participants may contribute to the Plan through payroll deductions at a rate of 1 to 85 percent of their compensation not to exceed annual limits set by the tax laws (\$18,000 for 2016 and 2015). Participants age 50 and over are eligible to contribute up to an extra \$6,000 “catch up” in 2016 and 2015. Participants may also contribute amounts representing distributions from other qualified defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Company has established a safe harbor matching provision where they will contribute an amount equal to 100% on the first 3% of the deferral rate of eligible earnings contributed and an additional 50% on the next 2% of eligible earnings contributed. Participants must make elective deferrals in order to receive the safe harbor matching contribution. The safe harbor contribution is invested as directed by the participant.

Participant Accounts

Each participant’s account is credited with the participant’s contribution and Company’s safe harbor matching contribution, as well as allocations of Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant account balances or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Employees are also 100% vested with regards to safe harbor matching contributions that are made on the participant’s behalf.

Health Care Management Services, Inc. 401(k) Plan
Notes to Financial Statements
December 31, 2016 and 2015

Note 1 - Description of the Plan (Continued):

Forfeitures

There were no forfeited amounts for the 2016 Plan year.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$500 up to 50% of their vested account balance to a maximum of \$50,000. The loans are secured by the balance in the participant's accounts and bear interest at a rate which is commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest is paid ratably through bi-weekly payroll deductions.

Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a period of not more than the participant's or their beneficiary's assumed life expectancies. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Note 2 – Summary of Significant Accounting Policies:

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

The investments are presented at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Health Care Management Services, Inc. 401(k) Plan
Notes to Financial Statements
December 31, 2016 and 2015

Note 2 – Summary of Significant Accounting Policies (Continued):

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 (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and expensed when they are incurred. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable and benefit payments are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Consideration of Subsequent Events

For the year ended December 31, 2016, the Plan has evaluated subsequent events for potential recognition and disclosure through October 6, 2017, the date the financial statements were available to be issued.

Note 3 – Information Certified by the Plan's Custodian (Unaudited):

The Plan administrator has elected the method of annual reporting compliance permitted by 29 Code of Regulations (CFR) 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the custodian has certified that the following data included in the accompanying financial statements and supplemental schedule are complete and accurate:

- Investments, as shown in the statements of net assets available for benefits as of December 31, 2015.
- Investment activity, excluding participant loans, as shown in the statement of changes in net assets available for benefits for the period from January 1, 2016 to March 31, 2016.

Health Care Management Services, Inc. 401(k) Plan
Notes to Financial Statements
December 31, 2016 and 2015

Note 3 – Information Certified by the Plan’s Custodian (Unaudited)(Continued):

The Plan’s independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

Note 4 – Fair Value Measurements:

FASB ASC 820, Fair Value Measurements and Disclosures, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of fair value hierarchy under FASB ASC 820 are described below:

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

Level 2- Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3- Inputs that are unobservable and significant to the fair value measurement.

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

Following is a brief description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

Health Care Management Services, Inc. 401(k) Plan
Notes to Financial Statements
December 31, 2016 and 2015

Note 4 – Fair Value Measurements (Continued):

Mutual Funds – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open- ended mutual funds that are registered with the U.S. Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2016 and 2015:

Assets at Fair Value as of December 31, 2016				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 1,679,276	\$ -	\$ -	\$ 1,679,276
Investments at fair value	\$ 1,679,276	\$ -	\$ -	\$ 1,679,276
Assets at Fair Value as of December 31, 2015				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 1,598,237	\$ -	\$ -	\$ 1,598,237
Investments at fair value	\$ 1,598,237	\$ -	\$ -	\$ 1,598,237

Transfers Between Levels

For years ended December 31, 2016 and 2015, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

Note 5 – Related Party Transaction and Party-in-Interest Transactions:

Fees incurred by the investment management are included in net appreciation (depreciation) in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment.

Health Care Management Services, Inc. 401(k) Plan
Notes to Financial Statements
December 31, 2016 and 2015

Note 6 – Plan Termination:

Effective November 30, 2016, the Plan sponsor has terminated the Plan. As a result of this termination the Plan participants became fully vested in their account balances, and no further benefit accruals will be made for the Plan as of that date. All balances are being distributed to the participants pursuant to their instructions. Remaining balances of the Plan were paid out as of May 2017.

Note 7 – Tax Status:

The Plan has not received a favorable determination letter because the Plan is a prototype plan and the IRS issued an opinion on the prototype plan on July 8, 2014. The Plan has been amended since that date and the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRC. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax period in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2013.

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 risks associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Health Care Management Services, Inc. 401(k) Plan
Notes to Financial Statements
December 31, 2016 and 2015

Note 9 – Reconciliation of Financial Statements to Schedule H of Form 5500:

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2016 and 2015 to Schedule H of Form 5500:

	<u>2016</u> <u>In Liquidation</u>	<u>2015</u> <u>Ongoing</u>
Net assets available for benefits per the financial statements	\$ 1,690,750	\$ 1,621,032
Delinquent loans recognized as deemed distributions on Form 5500	<u>-</u>	<u>(202)</u>
Net assets available for benefits per Schedule H of Form 5500	<u><u>\$ 1,690,750</u></u>	<u><u>\$ 1,620,830</u></u>

The following is a reconciliation of change in net assets available for benefits per financial statements for the year ended December 31, 2016 to Schedule H of Form 5500:

	<u>2016</u> <u>In Liquidation</u>
Changes in net assets available for benefits per financial statements	\$ 69,718
Delinquent loans recognized as deemed distributions on prior Form 5500	<u>202</u>
Changes in net assets available for benefits per Schedule H of 5500	<u><u>\$ 69,920</u></u>

Health Care Management Services, Inc. 401(k) Plan
Schedule of Assets Held for Investment Purposes
Form 5500 - Schedule H, Line 4(i) - Schedule of Assets (Held at end of year)
December 31, 2016
EIN# 20-3075314
Plan# 002

Assets held for investment purposes at the end of the plan year

The following information in the accompanying financial statements and supplemental schedule was obtained from from data that has been prepared and certified to as complete and accurate by Reliance Trust Company.

(a)	(b) Identity of Issue	(c) Description	(d) Cost	(e) Current Value
	American Funds	The Growth Fund of America Class R-2	(1)	\$ 323,319
	American Funds	New Perspective Fund Class R-2	(1)	305,599
	American Funds	Capital World Growth and Income Fund Class R-2	(1)	292,320
	American Funds	EuroPacific Growth Fund Class R-2	(1)	253,583
	American Funds	Washington Mutual Investors Fund Class R-2	(1)	101,362
	American Funds	The Income Fund of America Class R-2	(1)	94,101
	BlackRock	Blackrock Retirement Res MNY	(1)	93,852
	American Funds	Intermediate Bond Fund of America Class R-2	(1)	67,287
	American Funds	American Balanced Fund Class R-2	(1)	42,768
	American Funds	Capital Income Builder Class R-2	(1)	39,772
	Janus	Balanced Fund Class R	(1)	38,621
	American Funds	The Bond Fund of America Class R-2	(1)	19,778
	American Funds	Investment Company of America Class R-2	(1)	6,914
				<u>\$ 1,679,276</u>
(*)	Participant Notes Receivable	Loans with interest rates of 5.25%	0	<u>\$ 11,474</u>

(*) Represents a party in interest

(1) Cost is not shown because investments are participant directed.

Health Care Management Services, Inc. 401(k) Plan
Schedule of Delinquent Participant Contributions
Form 5500 - Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions
December 31, 2016
EIN# 20-3075314
Plan# 002

Contribution Date	Participant Contributions Transferred Late to Plan	Total That Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected VFCP and PTE 2002-51
		Contributions not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2/18/2016	\$ 4,582	\$ 4,582			
2/18/2016	4,194	\$ 4,194			
3/11/2016	12,407	\$ 12,407			
	<u>\$ 21,183</u>	<u>\$ 21,183</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Health Care Management
Services, Inc. 401(k) Plan
Financial Statements and
Supplemental Schedules
December 31, 2016 and 2015**

**Health Care Management Services, Inc. 401(k) Plan
Index to Financial Statements
December 31, 2016 and 2015**

CONTENTS

Independent Auditors' Report	1-3
------------------------------------	-----

FINANCIAL STATEMENTS:

Statements of Net Assets Available for Benefits.....	4
Statement of Changes in Net Assets Available for Benefits in Liquidation.....	5
Notes to Financial Statements.....	6 - 12

SUPPLEMENTAL INFORMATION:

Form 5500 – Schedule H, Part IV 4(i) Assets Held for Investment Purposes at the End of the Plan Year	13
Form 5500 – Schedule H, Line 4(a) Schedule of Delinquent Participant Contributions	14



Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

To Plan Management
Health Care Management Services, Inc. 401(k) Plan

Report on the Financial Statements

We have audited the accompanying financial statements of Health Care Management Services, Inc. 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statement of changes in net assets available for benefits in liquidation for the year ended December 31, 2016, 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 and supplemental schedule that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the 2016 Financial Statements

Our responsibility is to express an opinion on the 2016 financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Because of the matter described in the Basis for Disclaimer of Opinion for the Period from January 1, 2016 through March 31, 2016, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion for that period.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 2016 financial statements.

Auditor's Responsibility for the 2015 Financial Statements

Our responsibility is to express an opinion on the 2015 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matters described in the Basis for Disclaimer of Opinion on the 2015 Financial Statements paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion on the 2015 Financial Statements

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the investment assets held by Reliance Trust Company, the custodian of the Plan, and transactions in those assets were excluded from the scope of our audit of the Plan's 2015 financial statements, except for comparing the information provided by the custodian, which is summarized in Note 3, with the related information included in the financial statements.

Disclaimer of Opinion on the 2015 Financial Statements

Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2015 Financial Statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2015 financial statements. Accordingly, we do not express an opinion on these financial statements.

Basis for Disclaimer of Opinion for the 2016 Statement of Changes in Net Assets Available for Benefits

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), 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, which was certified by Reliance Trust Company for the period from January 1, 2016 through March 31, 2016, the custodian of the plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Reliance Trust Company held the plan's investment assets and executed investment transactions from January 1, 2016 to March 31, 2016 and that Charles Schwab Trust Company held the plan's investment assets and executed investment transactions as of December 31, 2016 and for the period April 1, 2016 to December 31, 2016. The plan administrator has obtained a certification from Reliance Trust Company for the period from January 1, 2016 through March 31, 2016, that the information provided to the plan administrator by the custodian is complete and accurate.

Opinion on the 2016 Statement of Net Assets Available for Benefits

In our opinion, the December 31, 2016 statement of net assets available for benefits of the Health Care Management Services, Inc. 401(k) Plan, present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2016, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As further discussed in Note 6 to the financial statements, plan management of the Health Care Management Services, Inc. 401(k) plan, the plan's sponsor, voted on November 30, 2016 to terminate the plan. In accordance with accounting principles generally accepted in the United States of America, the plan has changed its basis of accounting from the ongoing plan basis used in presenting the 2015 financial statements to the liquidation basis used in presenting the 2016 financial statements. Our opinion is not modified with respect to this matter.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Assets Held for Investment Purposes and Schedule of Delinquent Participant Contributions as of and for the year ended December 31, 2016 are presented for the purpose of additional analysis and are not a required part of the financial statements, but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of the plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Form and Content of the 2015 Financial Statements in Compliance with DOL Rules and Regulations

The form and content of the information included in the 2015 financial statements, other than that derived from the information certified by the custodian, has 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.



GOFF BACKA ALFERA & COMPANY, LLC
Pittsburgh, Pennsylvania
October 6, 2017

Health Care Management Services, Inc. 401(k) Plan
Statements of Net Assets Available for Benefits
December 31,

	<u>2016 (In Liquidation)</u>	<u>2015 (Ongoing)</u>
ASSETS		
INVESTMENTS, AT FAIR VALUE	<u>\$ 1,679,276</u>	<u>\$ 1,598,237</u>
RECEIVABLES		
Participant contributions	-	1,219
Employer contributions	-	1,168
Notes receivable from participants	<u>11,474</u>	<u>20,408</u>
TOTAL RECEIVABLES	<u>11,474</u>	<u>22,795</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 1,690,750</u></u>	<u><u>\$ 1,621,032</u></u>

Health Care Management Services, Inc. 401(k) Plan
Statement of Changes in Net Assets Available for Benefits in Liquidation
For the Year Ended December 31, 2016

ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Interest, dividends, and net appreciation (depreciation) of assets	\$ 41,109
INTEREST INCOME ON NOTES RECEIVABLE FROM PARTICIPANTS	670
CONTRIBUTIONS	
Participant	74,171
Employer	33,258
TOTAL CONTRIBUTIONS	107,429
TOTAL ADDITIONS	149,208
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits payments to participants	77,400
Administrative fees	2,090
TOTAL DEDUCTIONS	79,490
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	69,718
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	1,621,032
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	\$ 1,690,750

Health Care Management Services, Inc. 401(k) Plan
Notes to Financial Statements
December 31, 2016 and 2015

Note 1 - Description of the Plan:

The following description of the Health Care Management Services, Inc. 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan covering all employees of Health Care Management Services, Inc. (the “Company”). It is subject to the provision of the Employee Retirement Income Security Act of 1974 (ERISA). All employees age 21 and over who have completed 1,000 hours of service are eligible to participate in the 401(k) and safe harbor features of the Plan.

Contributions

Participants may contribute to the Plan through payroll deductions at a rate of 1 to 85 percent of their compensation not to exceed annual limits set by the tax laws (\$18,000 for 2016 and 2015). Participants age 50 and over are eligible to contribute up to an extra \$6,000 “catch up” in 2016 and 2015. Participants may also contribute amounts representing distributions from other qualified defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Company has established a safe harbor matching provision where they will contribute an amount equal to 100% on the first 3% of the deferral rate of eligible earnings contributed and an additional 50% on the next 2% of eligible earnings contributed. Participants must make elective deferrals in order to receive the safe harbor matching contribution. The safe harbor contribution is invested as directed by the participant.

Participant Accounts

Each participant’s account is credited with the participant’s contribution and Company’s safe harbor matching contribution, as well as allocations of Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant account balances or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Employees are also 100% vested with regards to safe harbor matching contributions that are made on the participant’s behalf.

Health Care Management Services, Inc. 401(k) Plan
Notes to Financial Statements
December 31, 2016 and 2015

Note 1 - Description of the Plan (Continued):

Forfeitures

There were no forfeited amounts for the 2016 Plan year.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$500 up to 50% of their vested account balance to a maximum of \$50,000. The loans are secured by the balance in the participant's accounts and bear interest at a rate which is commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest is paid ratably through bi-weekly payroll deductions.

Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a period of not more than the participant's or their beneficiary's assumed life expectancies. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Note 2 – Summary of Significant Accounting Policies:

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

The investments are presented at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Health Care Management Services, Inc. 401(k) Plan
Notes to Financial Statements
December 31, 2016 and 2015

Note 2 – Summary of Significant Accounting Policies (Continued):

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 (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and expensed when they are incurred. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable and benefit payments are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Consideration of Subsequent Events

For the year ended December 31, 2016, the Plan has evaluated subsequent events for potential recognition and disclosure through October 6, 2017, the date the financial statements were available to be issued.

Note 3 – Information Certified by the Plan's Custodian (Unaudited):

The Plan administrator has elected the method of annual reporting compliance permitted by 29 Code of Regulations (CFR) 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the custodian has certified that the following data included in the accompanying financial statements and supplemental schedule are complete and accurate:

- Investments, as shown in the statements of net assets available for benefits as of December 31, 2015.
- Investment activity, excluding participant loans, as shown in the statement of changes in net assets available for benefits for the period from January 1, 2016 to March 31, 2016.

Health Care Management Services, Inc. 401(k) Plan
Notes to Financial Statements
December 31, 2016 and 2015

Note 3 – Information Certified by the Plan’s Custodian (Unaudited)(Continued):

The Plan’s independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

Note 4 – Fair Value Measurements:

FASB ASC 820, Fair Value Measurements and Disclosures, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of fair value hierarchy under FASB ASC 820 are described below:

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

Level 2- Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3- Inputs that are unobservable and significant to the fair value measurement.

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

Following is a brief description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

Health Care Management Services, Inc. 401(k) Plan
Notes to Financial Statements
December 31, 2016 and 2015

Note 4 – Fair Value Measurements (Continued):

Mutual Funds – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open- ended mutual funds that are registered with the U.S. Securities and Exchange Commission (SEC). These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2016 and 2015:

Assets at Fair Value as of December 31, 2016				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 1,679,276	\$ -	\$ -	\$ 1,679,276
Investments at fair value	\$ 1,679,276	\$ -	\$ -	\$ 1,679,276
Assets at Fair Value as of December 31, 2015				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 1,598,237	\$ -	\$ -	\$ 1,598,237
Investments at fair value	\$ 1,598,237	\$ -	\$ -	\$ 1,598,237

Transfers Between Levels

For years ended December 31, 2016 and 2015, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

Note 5 – Related Party Transaction and Party-in-Interest Transactions:

Fees incurred by the investment management are included in net appreciation (depreciation) in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment.

Health Care Management Services, Inc. 401(k) Plan
Notes to Financial Statements
December 31, 2016 and 2015

Note 6 – Plan Termination:

Effective November 30, 2016, the Plan sponsor has terminated the Plan. As a result of this termination the Plan participants became fully vested in their account balances, and no further benefit accruals will be made for the Plan as of that date. All balances are being distributed to the participants pursuant to their instructions. Remaining balances of the Plan were paid out as of May 2017.

Note 7 – Tax Status:

The Plan has not received a favorable determination letter because the Plan is a prototype plan and the IRS issued an opinion on the prototype plan on July 8, 2014. The Plan has been amended since that date and the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRC. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax period in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2013.

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 risks associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Health Care Management Services, Inc. 401(k) Plan
Notes to Financial Statements
December 31, 2016 and 2015

Note 9 – Reconciliation of Financial Statements to Schedule H of Form 5500:

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2016 and 2015 to Schedule H of Form 5500:

	<u>2016</u> <u>In Liquidation</u>	<u>2015</u> <u>Ongoing</u>
Net assets available for benefits per the financial statements	\$ 1,690,750	\$ 1,621,032
Delinquent loans recognized as deemed distributions on Form 5500	<u>-</u>	<u>(202)</u>
Net assets available for benefits per Schedule H of Form 5500	<u><u>\$ 1,690,750</u></u>	<u><u>\$ 1,620,830</u></u>

The following is a reconciliation of change in net assets available for benefits per financial statements for the year ended December 31, 2016 to Schedule H of Form 5500:

	<u>2016</u> <u>In Liquidation</u>
Changes in net assets available for benefits per financial statements	\$ 69,718
Delinquent loans recognized as deemed distributions on prior Form 5500	<u>202</u>
Changes in net assets available for benefits per Schedule H of 5500	<u><u>\$ 69,920</u></u>

Health Care Management Services, Inc. 401(k) Plan
Schedule of Assets Held for Investment Purposes
Form 5500 - Schedule H, Line 4(i) - Schedule of Assets (Held at end of year)
December 31, 2016
EIN# 20-3075314
Plan# 002

Assets held for investment purposes at the end of the plan year

The following information in the accompanying financial statements and supplemental schedule was obtained from from data that has been prepared and certified to as complete and accurate by Reliance Trust Company.

(a)	(b) Identity of Issue	(c) Description	(d) Cost	(e) Current Value
	American Funds	The Growth Fund of America Class R-2	(1)	\$ 323,319
	American Funds	New Perspective Fund Class R-2	(1)	305,599
	American Funds	Capital World Growth and Income Fund Class R-2	(1)	292,320
	American Funds	EuroPacific Growth Fund Class R-2	(1)	253,583
	American Funds	Washington Mutual Investors Fund Class R-2	(1)	101,362
	American Funds	The Income Fund of America Class R-2	(1)	94,101
	BlackRock	Blackrock Retirement Res MNY	(1)	93,852
	American Funds	Intermediate Bond Fund of America Class R-2	(1)	67,287
	American Funds	American Balanced Fund Class R-2	(1)	42,768
	American Funds	Capital Income Builder Class R-2	(1)	39,772
	Janus	Balanced Fund Class R	(1)	38,621
	American Funds	The Bond Fund of America Class R-2	(1)	19,778
	American Funds	Investment Company of America Class R-2	(1)	6,914
				<u>\$ 1,679,276</u>
(*)	Participant Notes Receivable	Loans with interest rates of 5.25%	0	<u>\$ 11,474</u>

(*) Represents a party in interest

(1) Cost is not shown because investments are participant directed.

Health Care Management Services, Inc. 401(k) Plan
Schedule of Delinquent Participant Contributions
Form 5500 - Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions
December 31, 2016
EIN# 20-3075314
Plan# 002

Contribution Date	Participant Contributions Transferred Late to Plan	Total That Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected VFCP and PTE 2002-51
		Contributions not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2/18/2016	\$ 4,582	\$ 4,582			
2/18/2016	4,194	\$ 4,194			
3/11/2016	12,407	\$ 12,407			
	<u>\$ 21,183</u>	<u>\$ 21,183</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>