Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- ☐ a multiemployer plan;
- ☐ a multiple-employer plan; or
- ☒ 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
24HR HOMECARE 401(K) PROFIT SHARING PLAN & TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2012

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

24HR HOMECARE

3812 SEPULVEDA BLVD STE 240
TORRANCE, CA 90505

2b Employer Identification Number (EIN)
26-3224545

2c Sponsor's telephone number
310-594-8911

2d Business code (see instructions)
812990

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.	07/29/2014	TYNER SLAY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	

5	Total number of participants at the beginning of the plan year	**5**	2475
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**	4361
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**	4361
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	4361
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	19
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 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)	[X] Trust	**(3)**	[X] 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

(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) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [ ] 0 **A** (Insurance Information)

(4) [X] **C** (Service Provider Information)

(5) [ ] **D** (DFE/Participating Plan Information)

(6) [ ] **G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2013** **This Form is Open to Public Inspection.**

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

A Name of plan
24HR HOMECARE 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
24HR HOMECARE

D Employer Identification Number (EIN)
26-3224545

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

PAYCHEX SECURITIES CORPORATION

16-1486352

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
24HR HOMECARE 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
24HR HOMECARE

D Employer Identification Number (EIN)
26-3224545

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	96	883
(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)	0	0
(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)	110137	308432
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	110233	309315
	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 through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	110233	309315

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	0	
	(B) Participants	2a(1)(B)	95115	
	(C) Others (including rollovers)	2a(1)(C)	73337	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		168452
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)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	0	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	5750	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		5750
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		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)		24880
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		199082

Expenses

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

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		199082
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: HILL, MORGAN, AND ASSOCIATES **(2)** EIN: 05-0552980

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		30000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☒ Not determined

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

24HR HOMECARE

401(k) Profit Sharing Plan & Trust

REPORT ON FINANCIAL STATEMENTS

Year ended December 31, 2013

24HR HOMECARE
401(K) PROFIT SHARING PLAN & TRUST

TABLE OF CONTENTS

	Page
Independent auditor's report	3
Statement of net assets available for benefits	5
Statement of changes in net assets available for benefits	6
Notes to financial statements	7
Supplementary Information:	
Schedule of assets held at year end	13
Schedule of reportable transactions	14

HILL, MORGAN AND ASSOCIATES, LLP

Certified Public Accountants

19602 Fariman Drive Carson, CA 90746 Phone (310) 749-1014 Fax (310) 639-0498
9031 Krueger Street, Culver City, CA 90232 Phone (323) 377-4385 Fax (310) 836-5727

Partners
Jeffrey Hill, CPA
Raymond Morgan, CPA

To the Participants and Plan Administrator
24HR Homecare 401(k) Profit Sharing Plan & Trust
El Segundo, California

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the **24HR Homecare 401(k) Profit Sharing Plan & Trust** (the Plan) which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, 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 the 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 an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Mid Atlantic Trust Company, the trustee 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 the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012 and for the year ended December 31, 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

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

Other Matter
The supplemental schedule of asset held as of or for the year ended December 31, 2013 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

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

Hill, Morgan and Associates, LLP

Carson, California
July 18, 2014

24HR HOMECARE
401(K) PROFIT SHARING PLAN AND TRUST
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
At December 31, 2013

	2013	2012
ASSETS		
Cash and cash equivalents	$ 883	$ 96
Investments at fair market value:		
Value of interest in registered investment companies	308,432	110,128
Participant loans	-	-
Total investments	309,315	110,224
Net assets available for benefits	$ 309,315	$ 110,224

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

24HR HOMECARE
401(K) PROFIT SHARING PLAN AND TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the year ended December 31, 2013

Additions to net assets attributed to:		
Investment income:		
Dividends	$	5,750
Net apreciation in fair value of investments		24,880
Total investment income		30,630
Contributions:		
Participants		95,115
Others (including rollovers)		73,346
Total contributions		168,461
Total additions		199,091
Deductions from net assets attributed to:		
Benefits paid to participants		-
Administrative expense		-
Total deductions		-
Net increase		199,091
Net assets available for benefits, beginning of the year		110,224
Net assets available for benefits, end of the year	$	309,315

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

NOTE 1 – DESCRIPTION OF THE PLAN AND BENEFITS

The following description of the 24HR Homecare 401(k) Profit Sharing Plan & Trust (the Plan) is provided only for general information. Participants should refer to the Plan agreement or Summary Plan Description for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan under Section 401(k) of the Internal Revenue Code (IRC). The Plan was established on January 1, 2012 for the benefit of eligible employees of 24HR Homecare. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

ELIGIBILITY

Eligible employees of the Plan must be at least eighteen years of age and are allowed to enter the Plan 90 days after starting their employment at 24HR Homecare.

CONTRIBUTIONS

Employer Profit Sharing

The amount of the employer profit sharing contribution, if any, will be determined according to a discretionary formula in an amount determined each year by the managing body of the employer. The contribution will be allocated to each qualifying participant's individual account based on the qualifying participant's compensation in relation to the total compensation of all qualifying participants.

Elective Deferrals

Under the terms of the Plan, eligible employees may elect to defer pre-tax or defer taxable annual compensation, limited to a maximum annual amount specified by the Internal Revenue Service ($17,500 for employees under age 50 and $23,000 for employees age 50 and over in 2013). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's elective deferral contributions and employer profit sharing contribution and an allocation of the Plan's earnings and charged with an allocation of administrative expenses. Allocations are based on participant's compensation in relation to the total compensation of all qualifying participants. Participants elect the fund(s) in which they invest.

NOTE 1 – DESCRIPTION OF THE PLAN AND BENEFITS (continued)

VESTING
Participants are immediately vested in their elective deferral contributions and rollover or transfer contributions plus actual earnings thereon. Participants become entitled to their account which is fully vested after six years of employment, at their normal retirement age of 59 1/2, upon retirement due to disability, upon death and upon termination of the Plan.

PARTICIPANT LOANS
Participants may borrow a portion of their 401(k) contributions subject to the IRC regulations. Loans to participants are secured by the participant's account and may not exceed the present value of the vested portion of a participant's individual account. In addition, all loans shall bear interest at a reasonable rate and are due and payable when the participant ceases to be an employee of 24HR Homecare.

BENEFIT PAYMENTS AND WITHDRAWALS
If a participant's employment ceases as a result of normal retirement, death, disability or termination, the participant or the participant's beneficiaries are entitled to receive the entire contents of the account as a lump-sum distribution or rolled into an IRA.

In-service distribution may be made from any of the participant's vested accounts at any time for a hardship. A hardship is defined as an immediate and heavy financial need of the employee where the distribution is needed to satisfy the immediate and heavy financial need of such employee.

PLAN TERMINATION
Although it has not expressed any intent to do so, 24HR Homecare has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING
The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

INVESTMENT VALUATION AND INCOME RECOGNITION
The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchase 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.

CONTRIBUTIONS
Contributions from the employer and participants are accrued in the period when earned.

PAYMENT OF BENEFITS
Benefits are recorded when paid.

INVESTMENT MANAGEMENT AND ADMINISTRATION
The assets of the Plan are invested under an arrangement with Mid-Atlantic Trust Company, the trustee. All expenses incurred in maintaining the Plan are paid by the Plan unless 24HR Homecare, at its discretion, elects to pay all or part of these expenses. These expenses include the fees of the Plan's trustee and third-party administrators.

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 could affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 3 - INVESTMENTS

The Plan's investments are held in trust by Mid-Atlantic Trust Company. All of the investments representing five percent (5%) of the Plan's end of the year assets are separately identified at December 31,

Description	2013	2012
Invesco Growth and Income Fund Class R	$ 17,117	$ 6,123
MFS Growth Fund Class R1	$ 20,184	$ 8,713
MFS Aggressive Growth Allocation Fund Class R1	$ 72,754	$ 51,978
Prudential Jennison Natural Resources Fund Class R	$ 33,527	
Oppenheimer Developer Markets Fund Class C	$ 19,253	
Delaware High-Yield Opportunities Fund Class R	$ 18,028	
Oppenheimer Gold and Special Minerals Fund Class C	$ 28,883	

For the year ended December 31, 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $24,880.

NOTE 4 - CERTIFICATION BY THE TRUSTEE

The following account balances and transactions were obtained from statements certified to be complete and accurate by Mid-Atlantic Trust Company, the Plan's trustee, within the meaning of 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA:

Statement of net assets available for benefits:
Investments

Statement of changes in net assets available for benefits:
Net appreciation in fair value of investment
Interest income

Schedule of assets held at end of year

These notes are an integral part of the preceding financial statements.

NOTE 5 - INCOME TAX STATUS

The Plan is a defined contribution plan and trust designed under the applicable sections of the IRC. The IRC has not determined and informed 24HR Homecare that the Plan is designed in accordance with applicable section of the IRC. However, the Plan's administrator and the Plan's sponsor believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

NOTE 6 - RECONCILIATION TO SCHEDULE H OF FORM 5500

Description	2013
Net assets available for benefits per the financial statement	$ 309,315
Net assets available for benefits per the Schedule H of form 5500	$ 309,315

The following is a reconciliation of the net change in net assets available for benefits for the year ended December 31, 2013:

Description	Amount
Net increase in assets per financial statements	$ 199,091
Net increase per the Schedule H of form 5500	$ 199,082
Prior year timing difference from income recognition	9
Net increase in assets per financial statements	$ 199,091

NOTE 7 - PARTY-IN-INTEREST TRANSACTIONS

The Plan's investment assets represent funds invested in or maintained by Mid-Atlantic Trust Company as the trustee of the Plan and, therefore, these investments qualify as party-in-interest transactions. Fees paid by the Plan to Mid-Atlantic Trust Company for investment management services was -0- for the year ended December 31, 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 risk associated with certain investments securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTE 9 – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through July 18, 2014, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

24HR HOMECARE
401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE OF ASSETS HELD
At December 31, 2013

EIN #: 26-3224545
Plan No. 001

Identity	Description of investment	Current value
Mid Atlantic Trust Company	Invesco Growth and Income Fund Class R	$ 17,117
Mid Atlantic Trust Company	Goldman Sachs Structured Small Cap Equity Fund Class (	9,179
Mid Atlantic Trust Company	Lord Abbett Growth Opportunities Fund Class R3	14,236
Mid Atlantic Trust Company	MFS Growth Fund Class R1	20,184
Mid Atlantic Trust Company	MFS Utilities Fund Class R1	8,964
Mid Atlantic Trust Company	Prudential Jennison Natural Resources Fund Class R	33,527
Mid Atlantic Trust Company	American Fund Capital World Growth and Income Fund C	2,185
Mid Atlantic Trust Company	American Funds Capital EuroPacific Growth Fund Class F	12,243
Mid Atlantic Trust Company	MFS Aggressive Growth Allocation Fund Class R1	72,754
Mid Atlantic Trust Company	MFS International Diversification Fund Class R1	1,118
Mid Atlantic Trust Company	MFS International New Discovery Fund Class R2	2,820
Mid Atlantic Trust Company	MFS Global Equity Fund Class R1	3,481
Mid Atlantic Trust Company	Oppenheimer Developer Markets Fund Class C	19,253
Mid Atlantic Trust Company	American Funds SMALLCAP World Fund Class R-1	3,285
Mid Atlantic Trust Company	Alliance Bernstein Global Bond Fund Class C	1,603
Mid Atlantic Trust Company	Delaware High-Yield Opportunities Fund Class R	18,028
Mid Atlantic Trust Company	Lord Abbett Total Return Fund Class R3	180
Mid Atlantic Trust Company	BlackRock Global Allocation Fund Invetor C Shares	3,700
Mid Atlantic Trust Company	Franklin Income Series Class C	9,954
Mid Atlantic Trust Company	Lord Abbett Diversified Income Strategy Fund Class R3	185
Mid Atlantic Trust Company	MFS Growth Allocation Fund Class R1	1,730
Mid Atlantic Trust Company	MFS Conservative Allocation Fund Class R1	4,939
Mid Atlantic Trust Company	MFS Moderate Allocation Fund Class R1	5,675
Mid Atlantic Trust Company	MFS Lifetime Retirement Income Fund Class R1	410
Mid Atlantic Trust Company	MFS Lifetime 2040 Fund Class R1	3,236
Mid Atlantic Trust Company	MFS Lifetime 2030 Fund Class R1	3,473
Mid Atlantic Trust Company	MFS Lifetime 2020 Fund Class R1	96
Mid Atlantic Trust Company	MFS Lifetime 2010 Fund Class R1	94
Mid Atlantic Trust Company	MFS Global Total Return Fund Class R2	5,900
Mid Atlantic Trust Company	Oppenheimer Gold and Special Minerals Fund Class C	28,883
		$ 308,432

All of the above transactions are with an entity that is a party-in-interest.

24HR HOMECARE
401(K) PROFIT SHARING PLAN TRUST
SCHEDULE OF REPORTABLE TRANSACTIONS
For the year ended December 31, 2013

EIN #: 26-3224545
Plan No. 001

Identity of party involved	Description	Purchase price	Selling price	Lease rental	Expenses of transaction	Cost of asset	Current value of asset on transaction date	Net gain or (loss)
Mid Atlantic Trust Company	Invesco Growth and Income Fund Class R	8,035						
Mid Atlantic Trust Company	BlackRock Global Allocation Fund Invetor C Shares	5,449	7,886			7,270	7,886	616
Mid Atlantic Trust Company	Delaware High-Yield Opportunities Fund Class R	13,046						
Mid Atlantic Trust Company	American Funds EuroPacific Growth Fund Class R-1	5,590						
Mid Atlantic Trust Company	Franklin Income Series Class C	6,970						
Mid Atlantic Trust Company	Goldman Sachs Small Cap Equity Insights Fund Class C	5,525	143			130	143	13
Mid Atlantic Trust Company	Lord Abbett Growth Opportunities Fund Class R3	12,278	7,887			7,887	7,887	-
Mid Atlantic Trust Company	MFS Aggressive Growth Allocation Fund Class R1	7,106	215			195	215	20
Mid Atlantic Trust Company	MFS Growth Fund Class R1	7,421	167			152	167	15
Mid Atlantic Trust Company	MFS Utilities Fund Class R1	6,150						
Mid Atlantic Trust Company	Oppenheimer Gold and Special Minerals Fund Class C	30,671	25,668			25,668	25,668	-
Mid Atlantic Trust Company	Oppenheimer Developer Markets Fund Class C	13,744	7,334			7,334	7,334	-
Mid Atlantic Trust Company	Prudential Jennison Natural Resources Fund Class R	25,560	22,001			22,001	22,001	-

SUPPLEMENTARY INFORMATION

24HR HOMECARE
401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE OF ASSETS HELD
At December 31, 2013

EIN #: 26-3224545
Plan No. 001

Identity	Description of investment	Current value
Mid Atlantic Trust Company	Invesco Growth and Income Fund Class R	$ 17,117
Mid Atlantic Trust Company	Goldman Sachs Structured Small Cap Equity Fund Class (	9,179
Mid Atlantic Trust Company	Lord Abbett Growth Opportunities Fund Class R3	14,236
Mid Atlantic Trust Company	MFS Growth Fund Class R1	20,184
Mid Atlantic Trust Company	MFS Utilities Fund Class R1	8,964
Mid Atlantic Trust Company	Prudential Jennison Natural Resources Fund Class R	33,527
Mid Atlantic Trust Company	American Fund Capital World Growth and Income Fund C	2,185
Mid Atlantic Trust Company	American Funds Capital EuroPacific Growth Fund Class F	12,243
Mid Atlantic Trust Company	MFS Aggressive Growth Allocation Fund Class R1	72,754
Mid Atlantic Trust Company	MFS International Diversification Fund Class R1	1,118
Mid Atlantic Trust Company	MFS International New Discovery Fund Class R2	2,820
Mid Atlantic Trust Company	MFS Global Equity Fund Class R1	3,481
Mid Atlantic Trust Company	Oppenheimer Developer Markets Fund Class C	19,253
Mid Atlantic Trust Company	American Funds SMALLCAP World Fund Class R-1	3,285
Mid Atlantic Trust Company	Alliance Bernstein Global Bond Fund Class C	1,603
Mid Atlantic Trust Company	Delaware High-Yield Opportunities Fund Class R	18,028
Mid Atlantic Trust Company	Lord Abbett Total Return Fund Class R3	180
Mid Atlantic Trust Company	BlackRock Global Allocation Fund Invetor C Shares	3,700
Mid Atlantic Trust Company	Franklin Income Series Class C	9,954
Mid Atlantic Trust Company	Lord Abbett Diversified Income Strategy Fund Class R3	185
Mid Atlantic Trust Company	MFS Growth Allocation Fund Class R1	1,730
Mid Atlantic Trust Company	MFS Conservative Allocation Fund Class R1	4,939
Mid Atlantic Trust Company	MFS Moderate Allocation Fund Class R1	5,675
Mid Atlantic Trust Company	MFS Lifetime Retirement Income Fund Class R1	410
Mid Atlantic Trust Company	MFS Lifetime 2040 Fund Class R1	3,236
Mid Atlantic Trust Company	MFS Lifetime 2030 Fund Class R1	3,473
Mid Atlantic Trust Company	MFS Lifetime 2020 Fund Class R1	96
Mid Atlantic Trust Company	MFS Lifetime 2010 Fund Class R1	94
Mid Atlantic Trust Company	MFS Global Total Return Fund Class R2	5,900
Mid Atlantic Trust Company	Oppenheimer Gold and Special Minerals Fund Class C	28,883
		$ 308,432

All of the above transactions are with an entity that is a party-in-interest.