Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAP Y, P.C. EMPLOYEE SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2000

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

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P.C.

333 EARLE OVINGTON BLVD
SUITE 225
UNIONDALE, NY 11553

2b Employer Identification Number (EIN)
11-3431170

2c Sponsor's telephone number
516-321-2400

2d Business code (see instructions)
541990

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/06/2014	ADAM ELBERG
	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**	310
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**	373
b	Retired or separated participants receiving benefits	**6b**	3
c	Other retired or separated participants entitled to future benefits	**6c**	26
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	402
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	402
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	316
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2A 2E 2F 2G 2J

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)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAP Y, P.C. EMPLOYEE SAVINGS PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P.C.	**D** Employer Identification Number (EIN) 11-3431170

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

SENTINEL BENEFITS GROUP

20-5916766

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	NONE	36021	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SENTINEL PENSION ADVISORS

04-3422848

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27	NONE	26518	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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAP Y, P.C. EMPLOYEE SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P.C.

D Employer Identification Number (EIN)
11-3431170

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: MORLEY STABLE VALUE FUND

b Name of sponsor of entity listed in (a): UNION BOND & TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
93-6274329-001	C	1099942

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAP Y, P.C. EMPLOYEE SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P.C.

D Employer Identification Number (EIN)
11-3431170

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	14879	
(2) Participant contributions	1b(2)	22330	
(3) Other	1b(3)	4766	817
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	10596	59304
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	42	67
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	180519	202604
(9) Value of interest in common/collective trusts	1c(9)	1061843	1099942
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	7538312	10469349
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	8833287	11832083
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	8833287	11832083

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)	384876	
	(B) Participants	2a(1)(B)	681679	
	(C) Others (including rollovers)	2a(1)(C)	266450	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1333005
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	3	
	(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)	6576	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		6579
	(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)	586296	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		586296
	(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)		7892
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1561197
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		3494969

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	433635	
(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)		433635
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	36021	
(3) Investment advisory and management fees	2i(3)	26517	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		62538
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		496173

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		2998796
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) [X] 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 [X] No

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

(1) Name: ELKO & ASSOCIATES LTD **(2)** EIN: 23-3063393

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAP Y, P.C. EMPLOYEE SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P.C.

D Employer Identification Number (EIN)
11-3431170

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 27-3169253

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: 00% 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):

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN

FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2013 AND 2012

AND FOR THE YEAR ENDED DECEMBER 31, 2013

elko
& Associates Ltd
Accountants & Advisors

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN

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elko & Associates Ltd
Accountants & Advisors

INDEPENDENT AUDITORS' REPORT

To the Trustees of
the Professional Orthopedic and Sports Physical Therapy, P. C. Employee Savings Plan
Uniondale, New York

Report on the Financial Statements

We have audited the accompanying financial statements of Professional Orthopedic and Sports Physical Therapy, P. C. Employee Savings 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

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 of material misstatement.

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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Professional Orthopedic and Sports Physical Therapy, P. C. Employee Savings Plan as of December 31, 2013 and 2012, and the changes in its net assets available for benefits for the year ended December 31, 2013 in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, as listed in the table of contents and referred to as "supplemental information," are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. 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.



Media, Pennsylvania
October 1, 2014

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	DECEMBER 31, 2013	DECEMBER 31, 2012
ASSETS		
INVESTMENTS:		
At fair value		
Mutual funds	$ 10,469,349	$ 7,538,312
Common collective trust	1,106,068	1,081,827
Stocks	67	42
Total Investments	11,575,484	8,620,181
RECEIVABLES:		
Employer contributions	-	14,879
Participant contributions	-	22,330
Notes receivable from participants	202,604	180,519
Other receivables	817	4,766
Total Receivables	203,421	222,494
CASH	59,304	10,596
NET ASSETS AVAILABLE FOR BENEFITS, REFLECTING INVESTMENTS AT FAIR VALUE	11,838,209	8,853,271
Adjustments from fair value to contract value for fully benefit-responsive investment contracts	(6,126)	(19,983)
NET ASSETS AVAILABLE FOR BENEFITS	$ 11,832,083	$ 8,833,288

The accompanying Notes are an integral part of these statements.

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2013

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment Income		
Net appreciation in fair value of investments	$ 1,569,087	
Dividends	586,299	
Total Investment Income		$ 2,155,386
Interest on participant loans		6,576
Contributions		
Contributions - employer	384,876	
Contributions - participant	681,679	
Rollover	266,450	
Total Contributions		1,333,005
Total Additions		3,494,967
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid directly to participants		433,635
Administrative expenses		62,537
Total Deductions		496,172
NET INCREASE		2,998,795
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR		8,833,288
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR		$ 11,832,083

The accompanying Notes are an integral part of these statements.

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2013 AND 2012
AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE A - Description of Plan

The following description of the Professional Orthopedic and Sports Physical Therapy, P. C. Employee Savings Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. Effective January 1, 2000, Professional Orthopedic and Sports Physical Therapy, P.C. (the "Company"), formerly known as Pro-Fit Orthopedic and Sports Physical Therapy, P.C., amended and restated the Plan, formerly known as the Pro-Fit Orthopedic and Sports Physical Therapy, P.C. Employee Savings Plan. On August 11, 2009, the Plan was amended and restated for EGTRRA. On November 15, 2011, two new employers, PPT Management, LLC and PPT Athletic Performance Center, LLC, adopted the Plan. During 2013, Professional Orthopedic and Sports Physical Therapy of NJ, LLC adopted the Plan and became a participating employer. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974. The Plan has continued to be amended to comply with current legislation and to preserve tax favored treatment.

Participation - The Plan is a defined contribution plan covering substantially all employees who have completed one year of service and attained age 21. The Plan allows other employers to adopt its provisions. Effective June 1, 2006, employees who are (i) associate physical therapists, (ii) associate physical therapist assistants, (iii) associate athletic trainers, (iv) associate receptionists, (v) associate billers, (vi) physical therapy aides and (vii) associate marketing representatives are not eligible to participate under the Plan.

Contributions - The Plan allows each participant to elect to defer up to 70% of the participant's annual compensation to the Plan. Compensation for Plan purposes excludes bonus pay. However, a participant's total deferrals in any taxable year may not exceed a certain dollar limit which is set by law. The Plan provides for employer non-elective 3% safe harbor contributions, discretionary profit sharing contributions and discretionary matching contributions. The discretionary profit sharing contribution is allocated based on a new comparability formula.

Participant Accounts - Each participant's account is credited with the participant's contributions, employer contributions, and an allocation of Plan earnings or losses, expenses and the market value adjustments to the Plan investments. Allocations are based on participant earnings or account balances, as defined.

Investment Options - Upon enrollment in the Plan, participants may direct their contributions and any related employer contributions, into a range of mutual funds and a common collective trust. All investments are participant directed and can be changed daily.

Vesting - Each participant is fully vested in the amount of his or her account attributed to any elective salary deferral, employer safe harbor contributions, discretionary profit sharing contributions, discretionary matching contributions and rollover contributions.

Notes Receivable from Participants - The Plan provides for loans to participants. Principal and interest is repaid ratably through payroll deductions. Loans (i) bear a reasonable rate of interest, (ii) are secured by the participant's account, (iii) are available to all participants on a reasonably equivalent basis, (iv) are limited to 50% of the participant's vested account balance ($1,000 minimum), (v) provide for repayment over a period not to exceed five years unless such loan is used to purchase a primary residence and (vi) are limited to an amount not to exceed $50,000.

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2013 AND 2012
AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE A - Description of Plan - continued

Payment of Benefits - Participants' benefits under the Plan are payable to participants, their beneficiaries or their estates upon the severance of employment, normal retirement, late retirement, disability, death or hardship. Benefits are payable in the form of lump-sum distributions. Participants are entitled to receive distributions of their "participant rollover" accounts at any time.

Plan Expenses - The Plan's administrative expenses are generally paid by the Company. Certain administrative expenses incurred by the Custodian may be paid from the Plan's assets. Certain administrative expenses incurred on loans, distributions for participants, and accounts for terminated participants are paid by the participant.

Expense Offset Arrangements - Fees incurred by the Plan for investment management services or recordkeeping are included in net appreciation in fair value of investments, as they are paid through revenue sharing rather than a direct payment.

NOTE B - Summary of Significant Accounting Policies

This summary of significant accounting policies of the Plan is presented to assist in understanding the Plan's financial statements. The financial statements and notes are representations of the Plan's management who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Basis of Accounting and Use of Estimates - The financial statements of the Plan are prepared on the accrual basis of accounting. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from these estimates.

Investment Valuation and Income Recognition - The Plan's investments are reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statements of net assets available for benefits present the fair value of the investment in the common collective trust fund as well as the adjustment of the investment from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

Net realized and unrealized gains and losses on investments are reported in the statement of changes in net assets available for benefits as net appreciation or depreciation in fair value of investments.

Purchases and sales of securities are recorded on a trade-date basis. Dividends and interest are recorded when earned, based on the terms of the investments and the periods during which the investments are owned.

Payment of Benefits - Benefits are recorded when paid.

Notes Receivable from Participants - Loans to participants are reported at their unpaid principal balances plus accrued interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2013 AND 2012
AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE B - Summary of Significant Accounting Policies - continued

Fair Value Measurements - Fair value is defined as 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. Accounting standards set a framework for measuring fair value using a three-tier hierarchy based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or inputs (interest rates, currency exchange rates, commodity rates and yield curves) that are observable or corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3: Inputs that are not observable in the market and reflect management's judgment about the assumptions that market participants would use in pricing the asset or liability.

The following is a description of the valuation methodologies used for assets measured at fair value:

Mutual Funds - Valued at the daily closing price reported by the fund.

Stocks - Valued at the closing price reported on the active market on which the individual securities are traded.

Common Collective Trust - Value based primarily on the unit value of the Fund which is based on the fair value of the underlying investments of the Fund.

NOTE C - Investments

Schedule of investments that represent 5% or more of Plan net assets available for benefits as of December 31:

	2013	2012
Wilshire Large Co Growth Port Inv Cl Fund	$ 1,133,415	$ 864,996
Artisan International Investor Class Fund	831,400	646,905
Value Line Premier Growth Fund	745,070	596,440
Oakmark Equity & Income Fund I	1,206,014	749,116
Fidelity Low Priced Stock Fund	774,636	546,281
PIMCO Total Return Administrative SHS Fund	**a**	667,936
Goldman Sachs Mid Cap Value Class A	655,144	**a**
Columbia Acorn Class Z Fund	707,991	497,662
Morley Stable Value 50 BP Fund	1,106,068	1,081,827
American Washington Mutual Class R3 Fund	917,760	547,930

a Less that 5% of Plan assets

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2013 AND 2012
AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE C - Investments - continued

During 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 $1,569,087 as follows:

Mutual Funds	1,561,195
Common Collective Trust	7,892
	$ 1,569,087

NOTE D - Fair Value Measurements

The following table sets forth by level, within the fair value hierarchy, the plan assets at fair value as of December 31, 2013 and 2012:

	DECEMBER 31, 2013			
	Level 1	Level 2	Level 3	Total
Mutual Funds				
Bond	$ 602,078	$ -	$ -	$ 602,078
Fixed Income	86,526	-	-	86,526
International	1,043,490	-	-	1,043,490
Large Blend	2,353,791	-	-	2,353,791
Large Growth	1,473,126	-	-	1,473,126
Mid-Cap	3,397,915	-	-	3,397,915
Moderate Allocation	1,232,407	-	-	1,232,407
Small Growth	280,016	-	-	280,016
Total Mutual Funds	10,469,349	-	-	10,469,349
Stocks	67	-	-	67
Common Collective Trust	-	1,106,068	-	1,106,068
Total assets at fair value	$ 10,469,416	$ 1,106,068	$ -	$ 11,575,484

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2013 AND 2012
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NOTE D - Fair Value Measurements - continued

	DECEMBER 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual Funds				
Bond	$ 712,302	$ -	$ -	$ 712,302
Fixed Income	64,043	-	-	64,043
International	798,663	-	-	798,663
Large Blend	1,619,347	-	-	1,619,347
Large Growth	1,051,417	-	-	1,051,417
Mid-Cap	2,356,347	-	-	2,356,347
Moderate Allocation	767,401	-	-	767,401
Small Growth	168,792	-	-	168,792
Total Mutual Funds	7,538,312	-	-	7,538,312
Stocks	42	-	-	42
Common Collective Trust	-	1,081,827	-	1,081,827
Total assets at fair value	$ 7,538,354	$ 1,081,827	$ -	$ 8,620,181

NOTE E - Common Collective Trust

The Union Bond and Trust Company Morley Stable Value Fund is a collective investment trust fund invested in traditional guaranteed investment contracts as well as synthetic investment contracts. For guaranteed investment contracts that are fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to guaranteed investment contracts. The average yield and the crediting rate of the fully-benefit responsive contract at December 31, 2013 and 2012 are reflected below:

	DECEMBER 31,	
	2013	2012
Average yield:	1.25 %	0.87 %
Interest rate credited to participants:	1.17 %	1.42 %

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2013 AND 2012
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NOTE F - Tax Status

The Plan's assets are qualified pursuant to the appropriate section of the Internal Revenue Code, and accordingly, the Plan's net investment income is exempt from income taxes. The Plan has received a favorable tax determination letter from the Internal Revenue Service on April 8, 2010. The Plan sponsor believes that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that, more likely than not, would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there is no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

NOTE G - Party-in-Interest Transactions

Fidelity IBG is the Custodian of the Plan at December 31, 2013 and 2012. The Plan invests in certain investments managed by the custodian which qualify as party-in-interest transactions, which are exempt from the prohibited transactions rules of ERISA.

The plan investments are administered by Sentinel Group. Fees paid by the Plan for investment advisory services and management fees for the year ended December 31, 2013 were $26,517.

NOTE H - Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market risk and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

Users of these financial statements should be aware that the financial markets' volatility may significantly impact the subsequent valuation of the Plan's investments. Accordingly, the valuation of investments at December 31, 2013 may not necessarily be indicative of amounts that could be realized in a current market exchange.

NOTE I - Termination of Plan

Although the Company has not expressed any intent to do so, the Company, and each participating employer, has the right under the the Plan to discontinue its contributions at any time and to terminate its participation in the Plan subject to provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their share of employer contributions and earnings thereon.

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2013 AND 2012
AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE J - Subsequent Events

In preparing the financial statements, management has evaluated events and transactions for potential recognition or disclosure through October 1, 2014, the date the financial statements were available to be issued.

During 2014, the Plan Sponsor acquired Gold Cost Physical Therapy and Sports Physical Therapy of NY, PC. As a result of the acquisition, the two locations adopted the Plan and became participating employers. The Plan was then amended to state that years of service with any affiliated employer shall be recognized when determining participants eligibility.

SUPPLEMENTAL INFORMATION

FORM 5500, ATTACHMENT TO SCHEDULE H
PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
EIN 11-3431170, PLAN NO. 001
PLAN YEAR ENDED DECEMBER 31, 2013
SHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a)	(b) IDENTITY OF ISSUE, BORROWER, LESSOR, OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENTS INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
	Wilshire Large Company Growth Port Inv	Registered Investment Company	**	$ 1,133,415
	Artisan International Investor Class Fund	Registered Investment Company	**	831,400
	Value Line Premier Growth Fund	Registered Investment Company	**	745,070
	Oakmark Equity & Income Fund I	Registered Investment Company	**	1,206,014
*	Fidelity Low Priced Stock Fund	Registered Investment Company	**	774,636
	Selected American Shares Class S Fund	Registered Investment Company	**	573,766
	Weitz Value Fund	Registered Investment Company	**	331,412
	PIMCO Total Return Administrative SHS	Registered Investment Company	**	523,432
	Columbia Acorn Class Z Fund	Registered Investment Company	**	707,991
	Spartan 500 Index Fd Advantage Class	Registered Investment Company	**	530,854
	American Washington Mutual Class R3	Registered Investment Company	**	917,760
	Goldman Sachs Mid Cap Value Class A	Registered Investment Company	**	655,144
	T. Rowe Price Mid-Cap Growth Advisor Cl	Registered Investment Company	**	515,074
	Russell Lifepoints Growth Strat E Fund	Registered Investment Company	**	339,711
	Russell Lifepoints Equity Growth Strat E	Registered Investment Company	**	212,089
	American Beacon Small Cap Investor Fund	Registered Investment Company	**	280,016
	Russell Lifepoints Balanced Strategy E	Registered Investment Company	**	26,393
	Russell Lifepoints Conservative Strat E	Registered Investment Company	**	77,502
	Wells Fargo Advan Govt Sec Inv Cl	Registered Investment Company	**	78,645
	Russell Lifepoints Moderate Strat E	Registered Investment Company	**	9,025
		Total Mutual Funds		10,469,349
	Morley Stable Value 50 BP Fund	Common Collective Trust	**	1,106,068
	Healthsouth Corp Com New	Common Stock	**	67
*	Fidelity Cash Reserves	Cash	**	59,304
*	Participant Loans	Interest Rate 4.25-6.00%	-	202,604
				$ 11,837,392

** Cost omitted for participant directed investments
* Party-in-interest

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN

FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2013 AND 2012

AND FOR THE YEAR ENDED DECEMBER 31, 2013

elko
& Associates Ltd
Accountants & Advisors

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN

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elko & Associates Ltd
Accountants & Advisors

INDEPENDENT AUDITORS' REPORT

To the Trustees of
the Professional Orthopedic and Sports Physical Therapy, P. C. Employee Savings Plan
Uniondale, New York

Report on the Financial Statements

We have audited the accompanying financial statements of Professional Orthopedic and Sports Physical Therapy, P. C. Employee Savings 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

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 of material misstatement.

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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Professional Orthopedic and Sports Physical Therapy, P. C. Employee Savings Plan as of December 31, 2013 and 2012, and the changes in its net assets available for benefits for the year ended December 31, 2013 in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, as listed in the table of contents and referred to as "supplemental information," are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. 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.



Media, Pennsylvania
October 1, 2014

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	DECEMBER 31, 2013	DECEMBER 31, 2012
ASSETS		
INVESTMENTS:		
At fair value		
Mutual funds	$ 10,469,349	$ 7,538,312
Common collective trust	1,106,068	1,081,827
Stocks	67	42
Total Investments	11,575,484	8,620,181
RECEIVABLES:		
Employer contributions	-	14,879
Participant contributions	-	22,330
Notes receivable from participants	202,604	180,519
Other receivables	817	4,766
Total Receivables	203,421	222,494
CASH	59,304	10,596
NET ASSETS AVAILABLE FOR BENEFITS, REFLECTING INVESTMENTS AT FAIR VALUE	11,838,209	8,853,271
Adjustments from fair value to contract value for fully benefit-responsive investment contracts	(6,126)	(19,983)
NET ASSETS AVAILABLE FOR BENEFITS	$ 11,832,083	$ 8,833,288

The accompanying Notes are an integral part of these statements.

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2013

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment Income		
Net appreciation in fair value of investments	$ 1,569,087	
Dividends	586,299	
Total Investment Income		$ 2,155,386
Interest on participant loans		6,576
Contributions		
Contributions - employer	384,876	
Contributions - participant	681,679	
Rollover	266,450	
Total Contributions		1,333,005
Total Additions		3,494,967
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid directly to participants		433,635
Administrative expenses		62,537
Total Deductions		496,172
NET INCREASE		2,998,795
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR		8,833,288
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR		$ 11,832,083

The accompanying Notes are an integral part of these statements.

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2013 AND 2012
AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE A - Description of Plan

The following description of the Professional Orthopedic and Sports Physical Therapy, P. C. Employee Savings Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. Effective January 1, 2000, Professional Orthopedic and Sports Physical Therapy, P.C. (the "Company"), formerly known as Pro-Fit Orthopedic and Sports Physical Therapy, P.C., amended and restated the Plan, formerly known as the Pro-Fit Orthopedic and Sports Physical Therapy, P.C. Employee Savings Plan. On August 11, 2009, the Plan was amended and restated for EGTRRA. On November 15, 2011, two new employers, PPT Management, LLC and PPT Athletic Performance Center, LLC, adopted the Plan. During 2013, Professional Orthopedic and Sports Physical Therapy of NJ, LLC adopted the Plan and became a participating employer. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974. The Plan has continued to be amended to comply with current legislation and to preserve tax favored treatment.

Participation - The Plan is a defined contribution plan covering substantially all employees who have completed one year of service and attained age 21. The Plan allows other employers to adopt its provisions. Effective June 1, 2006, employees who are (i) associate physical therapists, (ii) associate physical therapist assistants, (iii) associate athletic trainers, (iv) associate receptionists, (v) associate billers, (vi) physical therapy aides and (vii) associate marketing representatives are not eligible to participate under the Plan.

Contributions - The Plan allows each participant to elect to defer up to 70% of the participant's annual compensation to the Plan. Compensation for Plan purposes excludes bonus pay. However, a participant's total deferrals in any taxable year may not exceed a certain dollar limit which is set by law. The Plan provides for employer non-elective 3% safe harbor contributions, discretionary profit sharing contributions and discretionary matching contributions. The discretionary profit sharing contribution is allocated based on a new comparability formula.

Participant Accounts - Each participant's account is credited with the participant's contributions, employer contributions, and an allocation of Plan earnings or losses, expenses and the market value adjustments to the Plan investments. Allocations are based on participant earnings or account balances, as defined.

Investment Options - Upon enrollment in the Plan, participants may direct their contributions and any related employer contributions, into a range of mutual funds and a common collective trust. All investments are participant directed and can be changed daily.

Vesting - Each participant is fully vested in the amount of his or her account attributed to any elective salary deferral, employer safe harbor contributions, discretionary profit sharing contributions, discretionary matching contributions and rollover contributions.

Notes Receivable from Participants - The Plan provides for loans to participants. Principal and interest is repaid ratably through payroll deductions. Loans (i) bear a reasonable rate of interest, (ii) are secured by the participant's account, (iii) are available to all participants on a reasonably equivalent basis, (iv) are limited to 50% of the participant's vested account balance ($1,000 minimum), (v) provide for repayment over a period not to exceed five years unless such loan is used to purchase a primary residence and (vi) are limited to an amount not to exceed $50,000.

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2013 AND 2012
AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE A - Description of Plan - continued

Payment of Benefits - Participants' benefits under the Plan are payable to participants, their beneficiaries or their estates upon the severance of employment, normal retirement, late retirement, disability, death or hardship. Benefits are payable in the form of lump-sum distributions. Participants are entitled to receive distributions of their "participant rollover" accounts at any time.

Plan Expenses - The Plan's administrative expenses are generally paid by the Company. Certain administrative expenses incurred by the Custodian may be paid from the Plan's assets. Certain administrative expenses incurred on loans, distributions for participants, and accounts for terminated participants are paid by the participant.

Expense Offset Arrangements - Fees incurred by the Plan for investment management services or recordkeeping are included in net appreciation in fair value of investments, as they are paid through revenue sharing rather than a direct payment.

NOTE B - Summary of Significant Accounting Policies

This summary of significant accounting policies of the Plan is presented to assist in understanding the Plan's financial statements. The financial statements and notes are representations of the Plan's management who is responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Basis of Accounting and Use of Estimates - The financial statements of the Plan are prepared on the accrual basis of accounting. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from these estimates.

Investment Valuation and Income Recognition - The Plan's investments are reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statements of net assets available for benefits present the fair value of the investment in the common collective trust fund as well as the adjustment of the investment from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

Net realized and unrealized gains and losses on investments are reported in the statement of changes in net assets available for benefits as net appreciation or depreciation in fair value of investments.

Purchases and sales of securities are recorded on a trade-date basis. Dividends and interest are recorded when earned, based on the terms of the investments and the periods during which the investments are owned.

Payment of Benefits - Benefits are recorded when paid.

Notes Receivable from Participants - Loans to participants are reported at their unpaid principal balances plus accrued interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
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NOTE B - Summary of Significant Accounting Policies - continued

Fair Value Measurements - Fair value is defined as 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. Accounting standards set a framework for measuring fair value using a three-tier hierarchy based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or inputs (interest rates, currency exchange rates, commodity rates and yield curves) that are observable or corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3: Inputs that are not observable in the market and reflect management's judgment about the assumptions that market participants would use in pricing the asset or liability.

The following is a description of the valuation methodologies used for assets measured at fair value:

Mutual Funds - Valued at the daily closing price reported by the fund.

Stocks - Valued at the closing price reported on the active market on which the individual securities are traded.

Common Collective Trust - Value based primarily on the unit value of the Fund which is based on the fair value of the underlying investments of the Fund.

NOTE C - Investments

Schedule of investments that represent 5% or more of Plan net assets available for benefits as of December 31:

	2013	2012
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a Less that 5% of Plan assets

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
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During 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 $1,569,087 as follows:

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Common Collective Trust	7,892
	$ 1,569,087

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The following table sets forth by level, within the fair value hierarchy, the plan assets at fair value as of December 31, 2013 and 2012:

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	Level 1	Level 2	Level 3	Total
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Small Growth	280,016	-	-	280,016
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PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
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AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE D - Fair Value Measurements - continued

	DECEMBER 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual Funds				
Bond	$ 712,302	$ -	$ -	$ 712,302
Fixed Income	64,043	-	-	64,043
International	798,663	-	-	798,663
Large Blend	1,619,347	-	-	1,619,347
Large Growth	1,051,417	-	-	1,051,417
Mid-Cap	2,356,347	-	-	2,356,347
Moderate Allocation	767,401	-	-	767,401
Small Growth	168,792	-	-	168,792
Total Mutual Funds	7,538,312	-	-	7,538,312
Stocks	42	-	-	42
Common Collective Trust	-	1,081,827	-	1,081,827
Total assets at fair value	$ 7,538,354	$ 1,081,827	$ -	$ 8,620,181

NOTE E - Common Collective Trust

The Union Bond and Trust Company Morley Stable Value Fund is a collective investment trust fund invested in traditional guaranteed investment contracts as well as synthetic investment contracts. For guaranteed investment contracts that are fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to guaranteed investment contracts. The average yield and the crediting rate of the fully-benefit responsive contract at December 31, 2013 and 2012 are reflected below:

	DECEMBER 31,	
	2013	2012
Average yield:	1.25 %	0.87 %
Interest rate credited to participants:	1.17 %	1.42 %

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
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NOTE F - Tax Status

The Plan's assets are qualified pursuant to the appropriate section of the Internal Revenue Code, and accordingly, the Plan's net investment income is exempt from income taxes. The Plan has received a favorable tax determination letter from the Internal Revenue Service on April 8, 2010. The Plan sponsor believes that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that, more likely than not, would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there is no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

NOTE G - Party-in-Interest Transactions

Fidelity IBG is the Custodian of the Plan at December 31, 2013 and 2012. The Plan invests in certain investments managed by the custodian which qualify as party-in-interest transactions, which are exempt from the prohibited transactions rules of ERISA.

The plan investments are administered by Sentinel Group. Fees paid by the Plan for investment advisory services and management fees for the year ended December 31, 2013 were $26,517.

NOTE H - Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market risk and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

Users of these financial statements should be aware that the financial markets' volatility may significantly impact the subsequent valuation of the Plan's investments. Accordingly, the valuation of investments at December 31, 2013 may not necessarily be indicative of amounts that could be realized in a current market exchange.

NOTE I - Termination of Plan

Although the Company has not expressed any intent to do so, the Company, and each participating employer, has the right under the the Plan to discontinue its contributions at any time and to terminate its participation in the Plan subject to provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their share of employer contributions and earnings thereon.

PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2013 AND 2012
AND FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE J - Subsequent Events

In preparing the financial statements, management has evaluated events and transactions for potential recognition or disclosure through October 1, 2014, the date the financial statements were available to be issued.

During 2014, the Plan Sponsor acquired Gold Cost Physical Therapy and Sports Physical Therapy of NY, PC. As a result of the acquisition, the two locations adopted the Plan and became participating employers. The Plan was then amended to state that years of service with any affiliated employer shall be recognized when determining participants eligibility.

SUPPLEMENTAL INFORMATION

FORM 5500, ATTACHMENT TO SCHEDULE H
PROFESSIONAL ORTHOPEDIC AND SPORTS PHYSICAL THERAPY, P. C. EMPLOYEE SAVINGS PLAN
EIN 11-3431170, PLAN NO. 001
PLAN YEAR ENDED DECEMBER 31, 2013
SHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a)	(b) IDENTITY OF ISSUE, BORROWER, LESSOR, OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENTS INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
	Wilshire Large Company Growth Port Inv	Registered Investment Company	**	$ 1,133,415
	Artisan International Investor Class Fund	Registered Investment Company	**	831,400
	Value Line Premier Growth Fund	Registered Investment Company	**	745,070
	Oakmark Equity & Income Fund I	Registered Investment Company	**	1,206,014
*	Fidelity Low Priced Stock Fund	Registered Investment Company	**	774,636
	Selected American Shares Class S Fund	Registered Investment Company	**	573,766
	Weitz Value Fund	Registered Investment Company	**	331,412
	PIMCO Total Return Administrative SHS	Registered Investment Company	**	523,432
	Columbia Acorn Class Z Fund	Registered Investment Company	**	707,991
	Spartan 500 Index Fd Advantage Class	Registered Investment Company	**	530,854
	American Washington Mutual Class R3	Registered Investment Company	**	917,760
	Goldman Sachs Mid Cap Value Class A	Registered Investment Company	**	655,144
	T. Rowe Price Mid-Cap Growth Advisor Cl	Registered Investment Company	**	515,074
	Russell Lifepoints Growth Strat E Fund	Registered Investment Company	**	339,711
	Russell Lifepoints Equity Growth Strat E	Registered Investment Company	**	212,089
	American Beacon Small Cap Investor Fund	Registered Investment Company	**	280,016
	Russell Lifepoints Balanced Strategy E	Registered Investment Company	**	26,393
	Russell Lifepoints Conservative Strat E	Registered Investment Company	**	77,502
	Wells Fargo Advan Govt Sec Inv Cl	Registered Investment Company	**	78,645
	Russell Lifepoints Moderate Strat E	Registered Investment Company	**	9,025
		Total Mutual Funds		10,469,349
	Morley Stable Value 50 BP Fund	Common Collective Trust	**	1,106,068
	Healthsouth Corp Com New	Common Stock	**	67
*	Fidelity Cash Reserves	Cash	**	59,304
*	Participant Loans	Interest Rate 4.25-6.00%	-	202,604
				$ 11,837,392

** Cost omitted for participant directed investments
* Party-in-interest