

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold;">2013</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>			
A	This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) ☐ a one-participant plan	
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	Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)	

Part II Basic Plan Information —enter all requested information			
1a	Name of plan <u>ADVOCARE GROUP, INC. AMENDED AND RESTATED CASH BALANCE PENSION PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>003</u>
		1c	Effective date of plan <u>01/01/2007</u>
2a	Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ADVOCARE GROUP, INC.</u> <u>25001 EMERY ROAD, SUITE 300</u> <u>CLEVELAND, OH 44128-5627</u>	2b	Employer Identification Number (EIN) <u>45-5105478</u>
		2c	Sponsor's telephone number <u>216-514-1451</u>
		2d	Business code (see instructions) <u>524290</u>
3a	Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address	3b	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.	4b	EIN <u>34-1816211</u>
a	Sponsor's name <u>ADVOCARE, INC.</u>	4c	PN <u>003</u>
5a	Total number of participants at the beginning of the plan year	5a	<u>66</u>
b	Total number of participants at the end of the plan year	5b	<u>61</u>
c	Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	5c	
6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.).....	☒ Yes	☐ No
b	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.).....	☒ Yes	☐ No
If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.			
c	If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?	☒ Yes	☐ No ☐ Not determined

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	10/10/2014	MEGAN BUSOVICKI
	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
Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)			Preparer's telephone number (optional)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	492226	529310
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	492226	529310
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	36748	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	336	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		37084
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		0
i Net income (loss) (subtract line 8h from line 8c)	8i		37084
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1C

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	X	
c Was the plan covered by a fidelity bond?	10c	X	400000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X	
f Has the plan failed to provide any benefit when due under the plan?	10f	X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)	☒ Yes ☐ No
11a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39	11a 0
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ..	☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	
a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____	
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	
b Enter the minimum required contribution for this plan year	12b

c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount).....	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?	☐ Yes ☐ No ☐ N/A	

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐ Yes ☒ No
c 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.)	
13c(1) Name of plan(s):	13c(2) EIN(s)
	13c(3) PN(s)

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>ADVOCARE GROUP, INC. AMENDED AND RESTATED CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ADVOCARE GROUP, INC.</u>	D Employer Identification Number (EIN) <u>45-5105478</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>12</u> Day <u>31</u> Year <u>2013</u>
2	Assets:
a	Market value 2a <u>492563</u>
b	Actuarial value 2b <u>492563</u>
3	Funding target/participant count breakdown:
a	For retired participants and beneficiaries receiving payment..... 3a <u>0</u> (1) Number of participants <u>0</u> (2) Funding Target <u>0</u>
b	For terminated vested participants..... 3b <u>16</u> <u>18359</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>2403</u>
(2)	Vested benefits 3c(2) <u>474533</u>
(3)	Total active..... 3c(3) <u>45</u> <u>476936</u>
d	Total..... 3d <u>61</u> <u>495295</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... 4b
5	Effective interest rate 5 <u>6.90</u> %
6	Target normal cost 6 <u>0</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>10/06/2014</u>
	Signature of actuary	Date
<u>JULIA CHERNYAK</u>	Type or print name of actuary	<u>14-06817</u>
		Most recent enrollment number
<u>JC ACTUARIAL BENEFIT CONSULTANTS</u>	Firm name	<u>440-725-4691</u>
		Telephone number (including area code)
<u>7318 SELWORTHY LANE</u> <u>OLON, OH 44139</u>	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>8.03</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		4906
b Interest on (a) using prior year's effective interest rate of <u>7.11</u> % except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		4906
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	99.44 %
15 Adjusted funding target attainment percentage	15	106.53 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	112.54 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/10/2014	36748	0			
			Totals ►	18(b)	36748
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	35088
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 5.23%	2nd segment: 6.51%	3rd segment: 7.16%	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	0	
b Excess assets, if applicable, but not greater than line 31a	31b		
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	2732	460	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	460	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36	460	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	35088	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	34628	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

AdvoCare Group, Inc. Cash Balance Pension Plan
 EIN / PN: 34-1816211/003
 Schedule SB, line 26 - Schedule of Active Participant Data

Schedule of Active Participant Data

	<u>Under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>over 40</u>	<u>Total</u>
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	3	1	0	0	0	0	0	0	0	4
30 to 34	0	2	4	1	0	0	0	0	0	0	7
35 to 39	1	2	2	3	0	0	0	0	0	0	8
40 to 44	0	2	1	0	4	0	0	0	0	0	7
45 to 49	0	0	2	1	0	0	0	0	0	0	3
50 to 54	0	3	1	0	0	0	0	0	0	0	4
55 to 59	0	1	1	2	0	0	0	0	0	0	4
60 to 64	0	2	2	1	2	0	0	0	0	0	7
65 to 69	0	0	0	0	0	0	0	0	0	0	0
over 70	0	0	1	0	0	0	0	0	0	0	1
Total	1	15	15	8	6	0	0	0	0	0	45

Actuarial Method and Assumptions

Cost Method:

The Unit Credit Method as defined by the Pension Protection Act of 2006.

Asset Valuation Method:

The Actuarial Value of Assets (Plan Assets) is equal to the average of market value of assets for 3 years as described in IRS Notice 2009-22.

Actuarial assumptions

Investment Return for Funding	5.23%	Applicable during first 5 years starting from the Val Date.
	6.51%	Applicable during years 6-20 starting from the Val Date.
	7.16%	Applicable during years 21 and beyond starting from the Val Date.
Investment Return for Maximum Tax Deductible Contribution	1.28%	Applicable during first 5 years starting from the Val Date.
	4.05%	Applicable during years 6-20 starting from the Val Date.
	5.07%	Applicable during years 21 and beyond starting from the Val Date.
Salary increases	N/A	
Mortality	Post-Retirement - 2013 Applicable Mortality Table Pre-Retirement - none.	
Withdrawal	None	
Disability	None	
Retirement	100% at age 62 or valuation age, if later	
Expenses	None	
Form of Payment	Lump Sum	
Changes in non-prescribed assumptions	None	

An employee census, asset data and contribution amounts were supplied by the Company and relied on to be complete and accurate.

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Short Form Annual Return/Report of Small Employee
Benefit Plan**

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

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

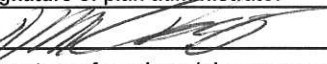
- A** This return/report is for: ☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) ☐ a one-participant plan
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☐ special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan ADVOCARE GROUP, INC. AMENDED AND RESTATED CASH BALANCE PENSION PLAN	1b Three-digit plan number (PN) ▶ 003
	1c Effective date of plan 01/01/2007
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) ADVOCARE GROUP, INC. 25001 EMERY ROAD, SUITE 300 CLEVELAND OH 44128-5627	2b Employer Identification Number (EIN) 45-5105478
	2c Sponsor's telephone number 216-514-1451
	2d Business code (see instructions) 524290
3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☒ Same as Plan Sponsor Address	3b Administrator's EIN
	3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. a Sponsor's name Advocare, Inc.	4b EIN 34-1816211
	4c PN 003
5a Total number of participants at the beginning of the plan year	5a 66
b Total number of participants at the end of the plan year	5b 61
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒ Yes ☐ No
If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	
c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?	☒ Yes ☐ No ☐ Not determined

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE		<u>10/6/14</u>	MEGAN BUSOVICKI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>10/6/14</u>	
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)			Preparer's telephone number (optional)

Part III Financial Information			
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
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c Net plan assets (subtract line 7b from line 7a)	7c	4 922 26	529310
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	3 674 8	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	336	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		37084
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		0
i Net income (loss) (subtract line 8h from line 8c)	8i		37084
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1A 1C
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions				
10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		400000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance			
11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)	☒ Yes ☐ No		
11a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39	11a	0	
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?	☐ Yes ☒ No		
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)			
a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____			
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.			
b Enter the minimum required contribution for this plan year	12b		

c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount).....	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?.....	☐ Yes ☐ No ☐ N/A	

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☐ Yes ☒ No	
If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a	
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	☐ Yes ☒ No	
c 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.)		
13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

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▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A Name of plan**

Advocare Group, Inc. Amended and Restated Cash Balance Pension

B Three-digit

plan number (PN) ▶

003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Advocare Group, Inc.

D Employer Identification Number (EIN)

45-5105478

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F Prior year plan size:** ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 12 Day 31 Year 2013**2 Assets:**

	2a	2b
a Market value	492,563	
b Actuarial value		492,563

3 Funding target/participant count breakdown:

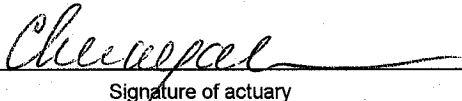
	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 0	0
b For terminated vested participants	3b 16	18,359
c For active participants:		
(1) Non-vested benefits	3c(1)	2,403
(2) Vested benefits	3c(2)	474,533
(3) Total active	3c(3) 45	476,936
d Total	3d 61	495,295

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐

	4a	4b
a Funding target disregarding prescribed at-risk assumptions		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor		

5 Effective interest rate **5** 6.90 %**6** Target normal cost **6** 0**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

Signature of actuary

Julia Chernyak

Type or print name of actuary

JC Actuarial Benefit Consultants

Firm name

7318 Selworthy Lane

US Solon

OH 44139

Address of the firm

10/06/2014

Date

14-06817

Most recent enrollment number

(440) 725-4691

Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2013
v.130118

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>8.03%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		4,906
b Interest on (a) using prior year's effective interest rate of <u>7.11%</u> except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		4,906
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	99.44 %
15 Adjusted funding target attainment percentage	15	106.53 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	112.54 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/10/2014	36,748				
Totals ▶ 18(b)				36,748	18(c)

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..	19c	35,088

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used To Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
5.23 %2nd segment:
6.51 %3rd segment:
7.16 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

0

22 Weighted average retirement age**22**

62

23 Mortality table(s) (see instructions)☒ Prescribed - combined☐ Prescribed - separate☐ Substitute**Part VI Miscellaneous items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years**28**

0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)**29**

0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)**30**

0

Part VIII Minimum Required Contribution For Current Year**31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6)**31a**

0

b Excess assets, if applicable, but not greater than line 31a**31b****32** Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

2,732

460

b Waiver amortization installment

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)**34**

460

Carryover balance

Prefunding Balance

Total balance

35 Balances elected for use to offset funding requirement**36** Additional cash requirement (line 34 minus line 35)**36**

460

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)**37**

35,088

38 Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

34,628

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b**

0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)**39**

0

40 Unpaid minimum required contributions for all years**40****Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011**42** Amount of acceleration adjustment**42****43** Excess installment acceleration amount to be carried over to future plan years**43**

AdvoCare Group, Inc. Cash Balance Pension Plan

EIN / PN: 34-1816211/003

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Weighted Average Retirement Age is 62

AdvoCare Group, Inc. Cash Balance Pension Plan
EIN / PN: 34-1816211/003
Schedule SB, Part V - Summary of Plan Provisions

Summary of Plan Provisions

Effective Date: January 1, 2007.

Eligibility to Participate: Category I and II shall become participants on a date he or she completes 1 Hour of Service.

Category I Participant: An Employee who is the Direct Owner of the Employer.

Category II: An Employee who is a Level 1 employees with one of the following job titles: managers, ADR assistants, bill processors, indexing specialists, sales assistants, seasonal employees, vocational rehabilitation counselors, customer service employees, administrative coordinators, claim examiners, administrative assistants, bill clerks, facilitator MCO Employees, FROI processors, GH intake coordinators, LSS coordinators, network coordinators, receptionists, UR nurses, and account executives.

Plan Year: The twelve consecutive-month period commencing on January 1 and ending on December 31.

Year of Vesting Service: A Plan Year during which the employee has at least 1,000 Hours of Service with Employer.

Normal Retirement Date (NRD): The first of the month coinciding with or next following the date on which the Participant attains age 62 and 5 years of participation.

Compensation: The total of all amounts paid by the Employer to or for the benefit of a Participant for services rendered by the Participant. Compensation shall include any elective deferral and any amount which is not includible in the gross income by the reason of Code Sections 125 or 457. For detailed description please refer to the Plan Document.

Unit Cash Balance Benefit:

A Category I Participant's Unit Cash Balance Benefit shall equal ten (10) times Benefit Compensation, as defined below. For purposes of this Section, "Benefit Compensation" shall mean Section 414(s) Compensation minus \$80,000. No future accruals as of December 1, 2012.

A Category II Participant's Unit Cash Balance Benefit shall equal \$500. No future accruals as of December 1, 2012.

Vested Cash Balance Benefit: The greater of : (a) the sum of the accrued cash balance benefit multiplied by the applicable vested percentage less the Offset Cash Balance Benefit or (b) the vested Top-Heavy minimum Cash Balance Benefit.

Summary of Plan Provisions

Offset Cash Balance Benefit: Vested account balance attributable to the Employer Contributions under the Profit Sharing Plan during the years of participation in both plans. For detailed description please refer to the Plan Document.

Accrued Cash Balance Benefit: sum of: (a) The Participant's prior Plan Year's Cash Balance Account valued as of the last day of Plan Year increased by the current Plan Year's **Interest Credit** (effective 1/1/13 average annual interest rate on 30 year Treasury Securities for the third full month immediately preceding the first month of the Plan Year) and (b) the Participant's allocation of the current Plan Year's Unit Cash Balance Benefit. Accrued Cash Balance Benefit should not be less than 12/31/2012 Accrued Cash Balance benefit increased with 5% interest rate until the date of termination or retirement.

Normal Retirement Benefit: Vested Cash Balance Benefit.

Early Retirement Benefit: None

Termination Benefit: 'Participant's Vested Percentage shall be based upon the Participant's Years of Service as follows:

Years of Vesting Service	Vested Portion of Accrued Benefit
0-1	0%
2	0%
3	100%

Only years from the effective date of the plan should be counted.

Death Benefit: A Participant's Death Benefit equals his Vested Cash Balance Benefit less any Qualified Pre-Retirement Survivor Annuity (if applicable) as of the date of his death and shall then become completely non-forfeitable and fully vested. An Inactive Participant's Death Benefit equals the undistributed portion of his Vested Cash Balance Benefit as of the date of his death which had previously become completely non-forfeitable and fully vested.

Disability Benefit: Participant's Vested Cash Balance Benefit on the date the Participant incurs a disability and shall then become completely nonforfeitable and fully vested.

Benefit Payment Option:

The Trustee shall pay the vested (non-forfeitable) portion of a Participant's Vested Cash Balance Benefits in any of the following options chosen by the Participant:

- (a) In one (1) Single-sum payment; or
- (b) An annuity (including a QJSA, QOSA, QPSA)

AdvoCare Group, Inc. Cash Balance Pension Plan
 EIN / PN: 45-5105478/003
 Schedule SB, line 32 - Schedule of Amortization Bases

Shortfall Amortization Charge

1. 1st Segment Rate	5.23%
2. 2nd Segment Rate	6.51%
3. Funding Target	495,295
4. Plan Assets	492,563
5. Funding Standard Carryover Balance	\$ 0
6. Prefunding Balance	0
7. Prefunding Balance used to reduce the Minimum Required Contribution	0
8. Funding Shortfall (3.-(4.-5.-6.), not less than zero)*	2,732
9. Target Liability Percentage for Exemption from Shortfall	100%
10. Exempt from Shortfall Amortization base (Yes if 4.- (6. if 7. > 0) not less than 3. x 9.)	No
11. Total Present Value of Prior Shortfall Amortization Installments	0
12. Shortfall Amortization Base (8.-11., or 0 if 10.="Yes")	\$ 2,732
13. Shortfall Amortization Factor	5.9416
14. Shortfall Amortization Installment	460
15. Total Prior Shortfall Amortization Installments	0
16. Shortfall Amortization Charge (14.+15.)	460
17. Valuation Date on which new base was established	01/01/13
18. Number of years remaining in the amortization period for new base	7

* Eliminate Prior Shortfall Amortization Bases and Installments if Funding Shortfall is less than \$0

AdvoCare Group, Inc. Cash Balance Pension Plan

EIN / PN: 34-1816211/003

Schedule SB, line 25 - Change in Method

- 1 There has been a change both in the enrolled actuary for the plan and in the business organization providing actuarial services to the plan;
- 2 The new method is substantially the same as the method used by the prior enrolled actuary and is consistent with the description of the method contained in the prior actuarial valuation report or prior Schedule SB of Form 5500;
- 3 The funding target and target normal cost (without regard to any adjustments for employee contributions and plan-related expenses), as determined for the prior plan year by the new enrolled actuary (using the actuarial assumptions of the prior enrolled actuary), are both within 5 percent of those values as determined by the prior enrolled actuary.

Automatic approval is provided, because the all the necessary conditions are satisfied.