

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☒ a multiple-employer plan; or ☐ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</u> 1c Effective date of plan <u>01/01/1993</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>HEALTHCARE PARTNERS OF NEVADA</u> <u>770 E. WARMS SPRINGS ROAD STE 250</u> <u>LAS VEGAS, NV 89119</u>	2b Employer Identification Number (EIN) <u>27-0398693</u> 2c Sponsor's telephone number <u>702-932-8505</u> 2d Business code (see instructions) <u>621111</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2014	ANGELA SCURRY
	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 ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	1069
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	1195
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	73
d Subtotal. Add lines 6a , 6b , and 6c		6d	1268
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	1268
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	613
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	11
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2R 2T 3D 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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 <u>HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HEALTHCARE PARTNERS OF NEVADA</u>	D Employer Identification Number (EIN) <u>27-0398693</u>

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
FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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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)

FIDUCIARY PARTNERS

26-1370206

(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?
10 16 26	INVESTMENT ADVISOR	20000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65 71	RECORDKEEPER	18069	Yes ☒ No ☐	Yes ☒ No ☐		Yes ☒ No ☐

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

MAYER HOFFMAN MCCANN P.C.

43-1947695

(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?
10 26	ACCOUNTANT/AUDITOR	16500	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
COL MID CP VAL OP K - COLUMBIA MGT P.O. BOX 8081 BOSTON, MA 02266	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
DAVIS NY VENTURE A - BOSTON FINANC 330 W. 9TH STREET KANSAS CITY, MO 64105	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
HARBOR INTL INV - HARBOR SERVICES	0.40%	
34-1953399		

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
JANUS FORTY S - JANUS SERVICES LLC	0.50%	
43-1804048		
<div style="text-align: center;">(a) Enter service provider name as it appears on line 2</div>		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
MSIF MID CAP GRTH A - BOSTON FINAN	0.40%	
330 W. 9TH STREET KANSAS CITY, MO 64105		
<div style="text-align: center;">(a) Enter service provider name as it appears on line 2</div>		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
NB GENESIS - TR CL - STATE STREET	0.40%	
04-0025081		

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
PIMCO TOT RETURN ADM - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.28%	
<hr/>		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
PRU/J SMALL CO Z - PRUDENTIAL MUTU 22-3703799	0.25%	
<hr/>		
(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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 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		
A Name of plan HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 HEALTHCARE PARTNERS OF NEVADA	D Employer Identification Number (EIN) 27-0398693	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	1393795	4491773
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	247014
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	488715	579769
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	24175047	30035551
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	26057557	35354107

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	26057557	35354107
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	892709	
(B) Participants	2a(1)(B)	3245859	
(C) Others (including rollovers)	2a(1)(C)	772438	
(2) Noncash contributions	2a(2)	0	4911006
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	835	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	20148	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		20983
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	2324	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1635382	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1637706
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	546052	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	543681	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		2371
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	28757	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		28757

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		3308873
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		9909696

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2917047	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2917047
f Corrective distributions (see instructions)	2f		105200
g Certain deemed distributions of participant loans (see instructions)	2g		30765
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	4948	
(4) Other	2i(4)	53299	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		58247
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3111259

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		6798437
l Transfers of assets:			
(1) To this plan	2l(1)		2498113
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: **MAYER HOFFMAN MCCANN P C**

(2) EIN: **43-1947695**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a	X		95739
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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 <u>HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HEALTHCARE PARTNERS OF NEVADA</u>	D Employer Identification Number (EIN) <u>27-0398693</u>

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	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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: _____% 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): _____

HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN

**Financial Statements
and
Supplemental Schedules**

**December 31, 2013 and 2012
(With Independent Auditor's Report Thereon)**

HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN

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Independent Auditor's Report

To the Plan Administrator
Healthcare Partners of Nevada 401(k) Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Healthcare Partners of Nevada 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the 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 conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of December 31, 2013 and 2012 and for the year ended December 31, 2013, that the information provided to the Plan Administrator by the trustee is complete and accurate.



Disclaimer of Opinion

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

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets (Held at End of Year) and Schedule of Delinquent Participant Contributions, which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

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

A handwritten signature in black ink that reads "Mage Hoffman McCann P.C." in a cursive script.

October 10, 2014
Clearwater, Florida

HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN

Statements of Net Assets Available for Benefits

December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Investments:		
Registered investment companies	\$ 30,035,551	24,335,455
Common stock	247,014	-
Interest-bearing cash	<u>4,491,773</u>	<u>1,233,387</u>
Total investments	34,774,338	25,568,842
Receivables:		
Participant	163,444	174,292
Employer	67,783	39,559
Notes receivable from participants	<u>610,153</u>	<u>488,715</u>
Total assets	35,615,718	26,271,408
Liabilities:		
Excess participant contributions payable	<u>96,503</u>	<u>95,985</u>
Net assets available for benefits	<u>\$ 35,519,215</u>	<u>26,175,423</u>

HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31, 2013

Additions to net assets attributed to:	
Net appreciation in fair value of investments	\$ 3,340,001
Interest and dividends	1,638,541
Interest income from notes receivable from participants	<u>20,607</u>
Total investment income	4,999,149
Contributions:	
Participant	3,138,508
Employer	920,933
Rollover	<u>772,438</u>
Total additions to net assets	9,831,028
Deductions from net assets attributed to:	
Benefits paid to participants	2,927,102
Administrative expenses	<u>58,247</u>
Total deductions from net assets	<u>2,985,349</u>
Net increase	6,845,679
Transfers in	2,498,113
Net assets available for benefits:	
Beginning of year	<u>26,175,423</u>
End of year	<u><u>\$ 35,519,215</u></u>

HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN

Notes to Financial Statements

December 31, 2013 and 2012

(1) Plan Description

The following is a brief description of the Healthcare Partners of Nevada 401(k) Plan (Plan) and is provided for general information purposes only. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

(a) General

The Plan is a multiple employer defined-contribution plan covering certain related entities of Healthcare Partners of Nevada (Company). The entities that have adopted the Plan include JSA P5 Nevada, LLC (P5 Nevada), JSA Professional Association (PA), Resource Advisors Corporation (RAC), and Healthcare Partners Medical Group Bacchus LTD. During August 2012, Cardiovascular Consultants of Nevada 401(k) Retirement Plan (CCN) was merged into the Plan. Assets of \$6,903,577 and \$2,498,113 were transferred into the Plan in 2012 and 2013, respectively. Employees become eligible to participate in the Plan in the month following completion of nine months of service and attaining the age of 18. Employees may enter the Plan on the first day of the month after completion of the required service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan is administered by the Company's Investment Committee, which is a committee of certain employees and senior managers of the Company. The Committee has overall responsibility for the operation and administration of the Plan. The Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

(b) Contributions

Participants may elect to contribute up to 75% of their pre-tax compensation up to a maximum of \$17,500 for the year ended December 31, 2013. The Plan also provides for "catch-up" contributions subject to IRS limitations. The Plan also allows for Roth contributions.

Effective November 1, 2010, the Plan adopted the Fidelity Volume Submitter Plan (Fidelity Plan). Under the Fidelity Plan, the Company may make discretionary contributions. During 2013, the Company made discretionary contributions of approximately \$921,000.

The Company, at its discretion, may also make discretionary profit sharing contributions. Participants must be employed on the last day of the Plan year and have completed 1,000 hours of service in order to receive their contribution. No such contributions were made for the year ended December 31, 2013.

The Plan also accepts rollovers and direct transfers from other tax-qualified plans.

HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN

Notes to Financial Statements - Continued

(1) Plan Description - Continued

(c) Participant Accounts

Each participant's account is credited with the participant's contribution and an allocation of (a) the Company's contribution and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. A separate account is maintained for each investment option selected by the participant. Earnings and losses of the Plan are allocated to each participant based upon the ratio of their account to the total of all participants' accounts. Participants may purchase shares of mutual funds not offered by the Plan through the brokerage account. All allocations are made on a daily basis.

(d) Vesting

Participants are immediately vested in their own salary deferral and rollover contributions, plus actual earnings thereon. Participants who were employed by the Company at any time after December 31, 2008, become 100% vested in the Company matching contributions and Company discretionary profit sharing contributions after four years of credited service based on the following table:

Years of Service

Less than one year	0%
One year but less than two	25%
Two years but less than three	50%
Three years but less than four	75%
Four years or more	100%

Participants who are not employed by the Company at any time after December 31, 2008, and employees of MDS, and participants of the Fremont plan who terminated employment prior to November 1, 2010 become 100% vested in the Company matching and Company discretionary profit sharing contributions after six years of credited service based on the following table:

Years of Service

Less than two years	0%
Two years but less than three	20%
Three years but less than four	40%
Four years but less than five	60%
Five years but less than six	80%
Six years or more	100%

Participants also become fully vested upon reaching their normal retirement age (age 65) or when they satisfy the conditions of early retirement age, death or retirement due to disability.

HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN

Notes to Financial Statements - Continued

(1) **Plan Description - Continued**

(e) **Notes Receivable from Participants**

Participants may borrow from their account a minimum of \$1,000 with the maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Effective January 1, 2013, participants may not have more than one loan outstanding from the Plan at any time. Prior to 2013, participants were allowed up to two outstanding loans. Loan terms range from one to five years and are collateralized by the respective participant's account and are evidenced by a note which bears interest at prevailing interest rates (4.25% to 6.00% at December 31, 2013). Principal and interest are paid ratably through payroll deductions. All loans shall be repaid within five years, unless the loan qualifies as a home loan in which the loan term shall not exceed 15 years.

(f) **Withdrawals**

The Plan allows participants to withdraw a portion of their vested account balance in the event of immediate and heavy financial need. Any hardship withdrawal is limited to the amount needed to meet the financial need but shall be for no less than \$500, and must qualify with respect to Plan provisions. The Plan also allows for in service withdrawals from vested accounts by participants who have reached age 59 ½.

(g) **Benefit Payments**

In the event of termination of employment with the Company, a participant shall be entitled to benefits equal to a lump-sum amount equal to the value of the participant's vested interest in his or her account, maintain their account with the Plan, or a combination of both. If the value of a terminated participant's vested benefit does not exceed \$5,000, the entire amount shall be paid to the participant in a single lump sum or combined within another qualified plan within 90 days.

(h) **Forfeitures**

Forfeitures from the Plan are used to reduce future employer contributions or to reduce administrative expenses. Forfeitures available for reduction of future employer contributions were approximately \$71,000 and \$77,000 at December 31, 2013 and 2012, respectively. For the year ended December 31, 2013, the Company used approximately \$38,000 of forfeited non-vested account balances to offset administrative expenses.

HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN

Notes to Financial Statements - Continued

(2) **Summary of Accounting Policies**

(a) **Basis of Accounting**

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

(b) **Use of Estimates**

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

(c) **Notes Receivable from Participants**

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan repayments and a distributable event occurs, the Plan Administrator will deem the participant loan to be in default and the participant loan balance will be reduced and a benefit payment will be recorded.

(d) **Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date based on quoted market prices. Realized and unrealized gains and losses represent the change in market value of the investments during the year. Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned.

(e) **Administrative Expenses**

Plan expenses may be paid out of Plan assets unless paid by the Company. Company personnel also perform various administrative services for the Plan, including limited assistance with the maintenance of participant records. The amount of payroll and related overhead costs associated with these services is not included in the accompanying financial statements.

HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN

Notes to Financial Statements - Continued

(2) Summary of Accounting Policies - Continued

(f) Risks and Uncertainties

The Plan provides for various investment options in any combination of investment securities offered by the Plan. Investment securities are exposed to various risks, such as interest rate, market and credit. 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 participants' account balances and the amounts reported in the statements of net assets available for plan benefits.

(3) Plan Termination

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

(4) Tax Status

The Plan has adopted the Fidelity Plan which obtained its latest opinion letter on March 31, 2008, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with applicable requirements of the IRC. Although the Plan has been amended since receiving the determination and opinion letters, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently 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.

HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN

Notes to Financial Statements - Continued

(5) Information Prepared and Certified by the Trustee (Unaudited)

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company (Fidelity), the trustee, has certified that the following data included in the accompanying financial statements and supplemental schedules is complete and accurate:

- Total investments and notes receivable from participants as shown in the statements of net assets available for benefits;
- Total investment income together with related investment activity as shown in the statement of changes in net assets available for benefits;
- The Schedule of Assets (Held at End of Year), as shown in the supplemental schedule.

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

(6) Investments

The fair value of investments which individually comprise greater than 5% of net assets available for plan benefits as of December 31, 2013 and 2012 is as follows:

	<u>2013</u>	<u>2012</u>
Investments, at fair value:		
Fidelity Balanced Fund	\$ 2,998,171	2,091,432
Fidelity Freedom 2005 Fund	*	1,502,806
Fidelity Freedom 2030 Fund	2,053,176	1,683,907
Fidelity Retirement Money Market Portfolio	4,329,138	*
Harbor International Fund	3,071,483	2,981,229
Janus Forty Fund Class S	2,663,010	2,858,126
PIMCO Total Return Fund	*	1,602,180
Vanguard Equity-Income Fund Admiral Shares	1,970,382	*

* Investment did not represent 5% or more of the Plan's net assets.

HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN

Notes to Financial Statements - Continued

(7) **Parties-in-Interest**

Certain Plan investments are shares of mutual funds managed by Fidelity. Fidelity is the trustee as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for investment management services are included in net appreciation in fair value of the investments, as they are paid through revenue sharing, rather than a direct payment. During 2013, the Plan paid Fidelity approximately \$18,000 for recordkeeping services. Additionally, the Plan paid \$19,000 to Mayer Hoffman McCann P.C. for professional services related to the audit of the financial statements and approximately \$22,500 to its investment advisors. These transactions qualify as party-in-interest transactions, as defined in Section 3(14) of ERISA. They are, however, expressly exempted from the prohibited transaction rule. The Company pays other fees related to the Plan's operations.

(8) **Excess Contributions Payable**

The Plan's statement of net assets available for benefits at December 31, 2013 and 2012 include \$96,503 and \$95,985, respectively, of excess contributions payable to certain active participants to return to them excess deferrals required to satisfy the relevant nondiscrimination provisions of the Plan.

(9) **Fair Value Measurements**

The Plan applies the provisions of ASC 820 in measuring fair value. ASC 820 established a three tier fair value hierarchy which prioritized the inputs used in measuring fair value as follows:

Level 1: Observable inputs such as quoted prices in active markets;

Level 2: Inputs, other than quoted prices in active markets, that are observable either directly or indirectly;

Level 3: Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions.

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Following is a description of the valuation methodologies used for investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

Registered Investment Companies

Registered investment companies are valued at quoted market prices, which represent net asset values of shares held by the Plan at year end and are classified as Level 1 investments.

Common Stock

Common stock represents equity securities valued at the closing price reported on the active market where the individual securities are traded. Common stock is classified as Level 1 investments.

HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN

Notes to Financial Statements - Continued

(9) Fair Value Measurements - Continued

Interest Bearing Cash

Money market funds are valued at the closing price reported by the fund sponsor from an actively traded exchange. These are included within interest-bearing cash as Level 1 measurements.

As of December 31, 2013 and 2012, the Plan's investments measured at fair value on a recurring basis were as follows:

Description	Assets Measured at Fair Value at 12/31/2013	Fair Value Measurements at 12/31/2013 Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Registered investment companies:				
Large Cap	\$ 7,215,639	7,215,639	-	-
Mid Cap	3,265,301	3,265,301	-	-
Small Cap	1,060,804	1,060,804	-	-
International	3,324,275	3,324,275	-	-
Blended	13,229,149	13,229,149	-	-
Bond	1,940,383	1,940,383	-	-
Common stock	247,014	247,014	-	-
Interest bearing cash	4,491,773	4,491,773	-	-
	<u>\$ 34,774,338</u>	<u>34,774,338</u>	<u>-</u>	<u>-</u>
Description	Assets Measured at Fair Value at 12/31/2012	Fair Value Measurements at 12/31/2012 Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Registered investment companies:				
Large Cap	\$ 6,229,862	6,229,862	-	-
Mid Cap	1,996,195	1,996,195	-	-
Small Cap	696,673	696,673	-	-
International	3,221,134	3,221,134	-	-
Blended	10,166,659	10,166,659	-	-
Bond	2,024,932	2,024,932	-	-
Interest bearing cash	1,233,387	1,233,387	-	-
	<u>\$ 25,568,842</u>	<u>25,568,842</u>	<u>-</u>	<u>-</u>

HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN

Notes to Financial Statements - Continued

(10) Reconciliation to Form 5500

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

	<u>2013</u>	<u>2012</u>
Net assets available for benefits for financial reporting purposes	\$ 35,519,215	26,175,423
Participant and employer contributions receivable	(231,227)	(213,851)
Participant loans deemed distributed for tax purposes under internal revenue code section 72(p)	(30,384)	-
Excess employee contributions payable	<u>96,503</u>	<u>95,985</u>
Net assets available for benefits for Form 5500 purposes	<u>\$ 35,354,107</u>	<u>26,057,557</u>

Following is a reconciliation of the net increase in net assets available for benefits per the financial statements to Form 5500 for the year ended December 31, 2013:

Net increase for financial reporting purposes	\$ 6,845,679
Participant and employer contributions receivable as of December 31, 2013	(231,227)
Participant and employer contributions receivable as of December 31, 2012	213,851
Excess contributions payable as of December 31, 2013	96,503
Excess contributions payable as of December 31, 2012	(95,985)
Participant loans deemed distributed for tax purposes under internal revenue code section 72(p)	<u>(30,384)</u>
Net increase for Form 5500 purposes	<u>\$ 6,798,437</u>

(11) Reclassifications

Certain comparative balances for the year ended December 31, 2012 have been reclassified to make them consistent with the current year presentation. The reclassifications had no effect on the change in net assets for 2012.

(12) Subsequent Events

Plan management has evaluated events that have occurred subsequent to the year ended December 31, 2013 through October 10, 2014, the date which the financial statements were available to be issued.

HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

Employer Identification Number (EIN): 27-0398693

Plan Number (PN): 001

December 31, 2013

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(e) Current value
	PIMCO Total Return Fund	Registered Investment Company	\$ 1,486,104
	Morgan Stanley Institutional Fund		
	Mid Cap Growth Portfolio	Registered Investment Company	1,022,144
	Neuberger Berman Genesis Fund Trust Class	Registered Investment Company	627,255
	Davis New York Venture Fund, Inc. - Class A	Registered Investment Company	1,134,833
	Janus Forty Fund Class S	Registered Investment Company	2,663,010
	Columbia Mid-Cap Value Opportunity K	Registered Investment Company	918,589
	Harbor International Fund	Registered Investment Company	3,071,483
	DFA Emerging Markets Core Equity Portfolio		
	Institutional Class	Registered Investment Company	252,792
	Prudential Jennison Small Company Fund Class Z	Registered Investment Company	446,090
	Vanguard Mid-Cap Index Fund Signal Shares	Registered Investment Company	697,313
	Vanguard Small-Cap Index Fund Signal Shares	Registered Investment Company	614,714
	Vanguard Equity-Income Fund Admiral Shares	Registered Investment Company	1,970,382
*	Fidelity Brokerage Link Fund	Registered Investment Company	165,095
*	Fidelity Brokerage Link Fund	Common Stock	247,014
*	Fidelity Brokerage Link Fund	Interest Bearing Cash	162,635
*	Fidelity Government Income Fund	Registered Investment Company	454,279
*	Fidelity Balanced Fund	Registered Investment Company	2,998,171
*	Fidelity Freedom Income Fund	Registered Investment Company	212,323
*	Fidelity Freedom 2000 Fund	Registered Investment Company	124,851
*	Fidelity Freedom 2010 Fund	Registered Investment Company	17,602
*	Fidelity Freedom 2020 Fund	Registered Investment Company	1,504,053
*	Fidelity Freedom 2030 Fund	Registered Investment Company	2,053,176
*	Fidelity Retirement Money Market Portfolio	Interest Bearing Cash	4,329,138
*	Fidelity Freedom 2040 Fund	Registered Investment Company	1,313,186
*	Fidelity Freedom 2005 Fund	Registered Investment Company	1,626,445
*	Fidelity Freedom 2015 Fund	Registered Investment Company	719,572
*	Fidelity Freedom 2025 Fund	Registered Investment Company	1,010,061
*	Spartan 500 Index Fund Investor Class	Registered Investment Company	1,282,319
*	Fidelity Freedom 2035 Fund	Registered Investment Company	919,851
*	Fidelity Freedom 2045 Fund	Registered Investment Company	367,277
*	Fidelity Freedom 2050 Fund	Registered Investment Company	344,658
*	Fidelity Freedom 2055 Fund	Registered Investment Company	17,923
			34,774,338
*	Participant loans	4.25% to 6%	610,153
			<u>\$ 35,384,491</u>

* Party-in-interest as defined by ERISA

HEALTHCARE PARTNERS OF NEVADA 401(K) PLAN

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

Employer Identification Number (EIN): 27-0398693

Plan Number (PN): 001

December 31, 2013

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
Check Here if Late Participant Loan Repayments are included: X	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
\$ 95,739	\$ -	\$ 95,739	\$ -	\$ -