

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 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div> <div style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</div>
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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 FUNCTIONAL PATHWAYS 401(K) PLAN	1b Three-digit plan number (PN) ▶	002
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) FUNCTIONAL PATHWAYS OF TENNESSEE, LLC 614 MABRY HOOD RD., STE 301 KNOXVILLE, TN 37932	1c Effective date of plan 01/01/2006	2b Employer Identification Number (EIN) 62-1632255
	2c Sponsor's telephone number 865-531-2204	2d Business code (see instructions) 621340

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.	10/14/2014	TRACI MCCULLOUGH
	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	928
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	1027
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits		6c	94
d Subtotal. Add lines 6a , 6b , and 6c		6d	1121
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	1121
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	383
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	28
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3B 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>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Insurance 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. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 <hr/> 2013 <hr/> 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 FUNCTIONAL PATHWAYS 401(K) PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 FUNCTIONAL PATHWAYS OF TENNESSEE, LLC	D Employer Identification Number (EIN) 62-1632255	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier

TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
36-6071399	70688	601264-000	383	01/01/2013	12/31/2013

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
30794	16257

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

MERRILL LYNCH LIFE AGENCY INC. 4804 DEER LAKE DR. E 5TH FLOOR
JACKSONVILLE, FL 32246

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
30794			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

TENNESSEE PENSION ADMINISTRATORS 117 CENTER PARK DR. SUITE 140
KNOXVILLE, TN 37922

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	16257	PLAN ADMINISTRATION	5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	247813
5 Current value of plan's interest under this contract in separate accounts at year end	5	6143742

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	0
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b Balance at the end of the previous year	7b	0
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c Additions: (1) Contributions deposited during the year	7c(1)	242610	
(2) Dividends and credits	7c(2)	0	
(3) Interest credited during the year	7c(3)	1144	
(4) Transferred from separate account	7c(4)	11140	
(5) Other (specify below)	7c(5)		
▶			

(6) Total additions	7c(6)	254894
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d Total of balance and additions (add lines 7b and 7c(6))	7d	254894
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e Deductions:			
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	4200	
(2) Administration charge made by carrier	7e(2)	241	
(3) Transferred to separate account	7e(3)	2639	
(4) Other (specify below)	7e(4)	1	
▶ EXCESS CONTRIBUTION			

(5) Total deductions	7e(5)	7081
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	247813
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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 FUNCTIONAL PATHWAYS 401(K) PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 FUNCTIONAL PATHWAYS OF TENNESSEE, LLC	D Employer Identification Number (EIN) 62-1632255	

Part I	Service Provider Information (see instructions)
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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
TRANSAMERICA FINANCIAL LIFE

36-6071399

(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)

TRANSAMERICA FINANCIAL LIFE

36-6071399

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 52 62 64 67	RECORDKEEPER	6228	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

MERRILL LYNCH LIFE AGENCY

13-2808480

(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?
22 23 53	BROKER	0	Yes ☒ No ☐	Yes ☐ No ☒	2104	Yes ☐ No ☐

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

SUNTRUST BANK

303 PEACHTREE STREET 15TH FLOOR
ALTANTA, GA 30308

(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?
21	TRUSTEE	1748	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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:

<div>SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration</div>	<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2013</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan FUNCTIONAL PATHWAYS 401(K) PLAN		B Three-digit plan number (PN) ▶ 002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 FUNCTIONAL PATHWAYS OF TENNESSEE, LLC		D Employer Identification Number (EIN) 62-1632255
Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)	
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S & P MID CAP INDEX		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20530
a Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES INV GRADE BOND		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 38828
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RET 2045		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 218
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RET 2015		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 396
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RET 2025		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5187
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RET 2035		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6078
a Name of MTIA, CCT, PSA, or 103-12 IE: AM. CENTURY GOVERNMENT BOND		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 34738

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RET 2055		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 58794
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RET 2010		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 105168
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RET 2030		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 140074
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RET 2050		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 167334
a Name of MTIA, CCT, PSA, or 103-12 IE: STABLE VALUE CORE ACCOUNT		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 247813
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RET 2020		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 283330
a Name of MTIA, CCT, PSA, or 103-12 IE: PRUDENTIAL JENNISON MIDCAP GRW		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 336693
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPAC GROWTH		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 340824
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RET 2040		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 360598
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA SMALL/MID CAP VAL		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 514597

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA PARTNERS STK IDX		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 551853
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53911
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD SMALL-CAP INDEX		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 57117
a Name of MTIA, CCT, PSA, or 103-12 IE: ALGER CAPITAL APPRECIATION		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 895726
a Name of MTIA, CCT, PSA, or 103-12 IE: TEMPLETON GLOBAL BOND		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 239430
a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER DEVELOPING MARKETS		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 593135
a Name of MTIA, CCT, PSA, or 103-12 IE: ALLIANCEBERNSTEIN HIGH INCOME		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 106645
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO DIVERSIFIED DIVIDEND		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 204435
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO AMERICAN VALUE		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 296365
a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS TRITON		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO		
c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 156687

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

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURANCE CO

c EIN-PN 36-6071399-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 575051
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>FUNCTIONAL PATHWAYS 401(K) PLAN</u>		B Three-digit plan number (PN) <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FUNCTIONAL PATHWAYS OF TENNESSEE, LLC</u>		D Employer Identification Number (EIN) <u>62-1632255</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	179649	
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		6143742
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	4642248	
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		247813
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	4821897	6391555

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4821897	6391555
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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)	45725	
(B) Participants	2a(1)(B)	944837	
(C) Others (including rollovers)	2a(1)(C)	54197	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1044759
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		566972
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		532451
c Other income	2c		1143
d Total income. Add all income amounts in column (b) and enter total	2d		2145325

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	541178	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		541178
f Corrective distributions (see instructions)	2f		26678
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	7811	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		7811
j Total expenses. Add all expense amounts in column (b) and enter total	2j		575667

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1569658
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ 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: COULTER & JUSTUS, P.C.

(2) EIN: 62-1532536

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		75479
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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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.
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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 <u>FUNCTIONAL PATHWAYS 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FUNCTIONAL PATHWAYS OF TENNESSEE, LLC</u>	D Employer Identification Number (EIN) <u>62-1632255</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>20-3691658</u> <u>36-6071399</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)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a		
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
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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): _____



Report of Independent Auditors

Plan Administrator
Functional Pathways 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Functional Pathways 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 years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the 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 4, which was certified by SunTrust Bank, the former trustee of the Plan, and Transamerica Financial Life Insurance Company, as agent for Reliance Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that SunTrust Bank held the Plan's investment assets and executed investment transactions from January 1, 2012, through May 13, 2013, and Transamerica Financial Life Insurance Company, agent for Reliance Trust Company, held the Plan's investment assets and executed investment transactions from May 14, 2013, through December 31, 2013. The Plan Administrator has obtained certification from the trustee and former trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the Plan Administrator by the trustee and former trustee is complete and accurate.

Plan Administrator
Functional Pathways 401(k) Plan

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of delinquent participant contributions and assets (held at end of year) are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on 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 and former 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.

Coulter & Justus, P.C.

Coulter & Justus, P.C.

Knoxville, Tennessee
October 13, 2014

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

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

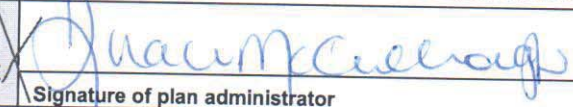
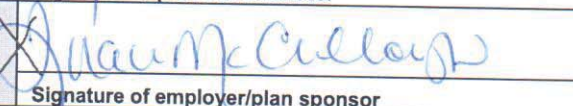
This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

► **Complete all entries in accordance with the instructions to the Form 5500.**OMB Nos. 1210-0110
1210-0089**2013****This Form is Open to Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

- A** This return/report is for: ☐ a multiemployer plan; ☐ a multiple-employer plan; or
☒ a single-employer plan; ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report; ☐ the final return/report;
☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here. ☐
- D** Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program;
☐ special extension (enter description) _____

Part II Basic Plan Information—enter all requested information**1a** Name of plan Functional Pathways 401(k) Plan**1b** Three-digit plan number (PN) ► 002**1c** Effective date of plan 01/01/2006**2a** Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)Functional Pathways of Tennessee, LLC614 Mabry Hood Rd., Ste 301KnoxvilleTN 37932**2b** Employer Identification Number (EIN)
62-1632255**2c** Sponsor's telephone number
(865) 531-2204**2d** Business code (see instructions)
621340**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

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

SIGN HERE		<u>10/14/14</u>	Traci McCullough
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>10/14/14</u>	Traci McCullough
	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)

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

Form 5500 (2013)
v. 130118

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 <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 928
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 1,027	
b Retired or separated participants receiving benefits.....	6b 0	
c Other retired or separated participants entitled to future benefits.....	6c 94	
d Subtotal. Add lines 6a, 6b, and 6c.....	6d 1,121	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 0	
f Total. Add lines 6d and 6e.....	6f 1,121	
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g 383	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 28	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 2E 2F 2G 2J 2K 2T 3B 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>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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Financial Statements and
Supplemental Schedules

Functional Pathways 401(k) Plan

*Years ended December 31, 2013 and 2012
with Report of Independent Auditors*

Functional Pathways 401(k) Plan

Financial Statements and
Supplemental Schedules

Years ended December 31, 2013 and 2012

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Report of Independent Auditors

Plan Administrator
Functional Pathways 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Functional Pathways 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 years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the 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 4, which was certified by SunTrust Bank, the former trustee of the Plan, and Transamerica Financial Life Insurance Company, as agent for Reliance Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that SunTrust Bank held the Plan's investment assets and executed investment transactions from January 1, 2012, through May 13, 2013, and Transamerica Financial Life Insurance Company, agent for Reliance Trust Company, held the Plan's investment assets and executed investment transactions from May 14, 2013, through December 31, 2013. The Plan Administrator has obtained certification from the trustee and former trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the Plan Administrator by the trustee and former trustee is complete and accurate.

Plan Administrator
Functional Pathways 401(k) Plan

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of delinquent participant contributions and assets (held at end of year) are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on 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 and former 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.

Coulter & Justus, P.C.

Coulter & Justus, P.C.

Knoxville, Tennessee
October 13, 2014

Functional Pathways 401(k) Plan

Statements of Net Assets Available for Benefits

	December 31	
	2013	2012
Assets		
Investments, at fair value:		
Interest-bearing cash	\$ -	\$ 179,649
Pooled separate accounts	6,143,742	-
Mutual funds	-	4,642,248
Stable value fund	247,813	-
Total investments, at fair value	6,391,555	4,821,897
Plan Sponsor contributions receivable	42,119	45,725
Total assets	6,433,674	4,867,622
Liabilities		
Excess contributions refundable	18,004	24,862
Net assets available for benefits	\$ 6,415,670	\$ 4,842,760

See accompanying Notes to Financial Statements.

Functional Pathways 401(k) Plan

Statements of Changes in Net Assets Available for Benefits

	Year ended December 31	
	2013	2012
Additions		
Interest income from stable value fund of party-in-interest	\$ 1,143	\$ -
Cash contributions:		
Participants	944,837	1,015,447
Participant rollovers	54,197	52,172
Plan Sponsor	42,119	45,582
Total cash contributions	<u>1,041,153</u>	<u>1,113,201</u>
Total additions	<u>1,042,296</u>	<u>1,113,201</u>
Deductions		
Benefit payments	560,998	709,031
Administrative fees	7,811	1,738
Total deductions	<u>568,809</u>	<u>710,769</u>
Net additions	473,487	402,432
Net realized and unrealized appreciation in the fair value of investments	<u>1,099,423</u>	<u>607,502</u>
Net increase	1,572,910	1,009,934
Net assets available for benefits at beginning of year	<u>4,842,760</u>	<u>3,832,826</u>
Net assets available for benefits at end of year	<u><u>6,415,670</u></u>	<u><u>4,842,760</u></u>

See accompanying Notes to Financial Statements.

Functional Pathways 401(k) Plan

Notes to Financial Statements

December 31, 2013

1. Description of the Plan

The following description of the Functional Pathways 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. Copies of this document are available from Functional Pathways of Tennessee, LLC (the Plan Sponsor).

General

The Plan is a defined contribution plan sponsored by the Plan Sponsor. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). All employees, other than certain excluded employees (union employees, PRN employees prior to May 14, 2013, etc.), as defined, who were 21 or older and have completed three months of employment, were eligible to become participants in the Plan generally effective on the first day of the quarter coinciding with or next following date requirements are met.

Plan Contributions

The Plan Sponsor may make a discretionary matching contribution of each participant's elective salary deferrals. A participant must be employed on the last day of the Plan year to receive any such contributions. The Plan Sponsor declared a 5% match of eligible participants' contributions for 2013 and 2012.

Participants may elect to contribute a percentage of their annual compensation or a fixed amount per pay period, on a pre-tax or after-tax basis, as a salary deferral. These deferrals are subject to the annual limitations defined in the Internal Revenue Code (IRC). Participants who have attained the age of 50 before the end of the Plan year are also eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans (rollovers).

Cash contributions receivable are unsecured.

Participant Accounts

Individual accounts are maintained for each participant to reflect the participant's contributions, Plan Sponsor contributions, and investment earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Participants may allocate their investments among various investment options allowed by the Plan. Participants have the opportunity to change their investment options previously elected at any time.

Functional Pathways 401(k) Plan
Notes to Financial Statements (continued)

1. Description of the Plan (continued)

Excess Contributions Refundable

Amounts payable to participants for contributions in excess of amounts allowed by the IRC totaled \$18,004 and \$24,862 at December 31, 2013 and 2012, respectively. These amounts are included in benefit payments.

Administrative Expenses

Certain Plan administrative expenses are paid by the Plan Sponsor.

Investments

Prior to May 14, 2013, SunTrust Bank (the Prior Trustee) was the trustee of the Plan and held the Plan's investments, which consisted of mutual funds and interest bearing cash accounts. These investments were recorded at fair value. Effective May 14, 2013, the Plan's investments were transferred to Transamerica Financial Life Insurance Company (Transamerica), an agent for Reliance Trust Company (the Trustee) who became the new trustee of the Plan.

The Plan's investments are currently invested in funds offered by Transamerica. The maximum loss, if any, that would be incurred by the Plan if the counterparties to the Plan's investments failed to perform is the recorded amount of such investments.

The Plan's investments in pooled separate accounts are stated at fair value. In accordance with the policy of stating investments at fair value, net appreciation or depreciation in the fair value of investments is reflected in the statements of changes in net assets available for benefits. This includes all investments bought or sold as well as held during the year.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under terms of the Plan. The Plan holds the following fully benefit-responsive investment contract:

Stable Value Fund

The Plan invests in an investment contract held in the Transamerica Stable Value Core (the Stable Value Fund). The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The Stable Value Fund issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Functional Pathways 401(k) Plan
Notes to Financial Statements (continued)

1. Description of the Plan (continued)

Investments (continued)

Stable Value Fund (continued)

Because the Stable Value Fund is fully benefit-responsive, contract value is the relevant measurement attribute for the portion of the net assets available for benefits attributable to the Stable Value Fund. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. This investment is presented at fair value in the accompanying statement of net assets available for benefits, which approximates contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on the daily balance, at a rate that is the daily equivalent of the effective annual rate of interest applicable for the previous six month period. There is no stated minimum or maximum interest rate for the Stable Value Fund.

Certain events limit the ability of the Plan to transact at contract value with Transamerica. Such events include amendments to the Plan documents (including complete or partial plan termination or merger with another plan), changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, bankruptcy of the Plan Sponsor or other Plan Sponsor events that cause a significant withdrawal from the Plan, or the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants, is probable.

Average yields were 0.8% in 2013. The average yield credited to Plan participants approximates the average yield based on actual earnings.

Generally, the Plan's investments are collateralized by the proportionate share of the respective fund's underlying net assets.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Plan Sponsor's contribution portion of each participant's account is based on years of continuous service. Participants vest ratably over five years after the first year of credited service. A participant becomes 100% vested upon reaching normal retirement age of 59½ or upon disablement or death.

Functional Pathways 401(k) Plan
Notes to Financial Statements (continued)

1. Description of the Plan (continued)

Forfeitures

Forfeitures of terminated participants' non-vested accounts can be used to reduce future Plan Sponsor contributions to the Plan or to pay Plan administrative expenses. If a terminated participant is rehired by the Plan Sponsor, then the participant may be entitled to a restoration of certain amounts forfeited, based on provisions in the Plan document.

Termination of the Plan

Although it has not expressed any intent to do so, the Plan Sponsor has the right to terminate the Plan at any time, subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

Reclassifications

Certain amounts in the prior year have been reclassified to conform with 2013 classifications.

2. Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). Annual returns filed under applicable provisions of ERISA and the IRC are filed on the cash basis of accounting.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts in the Plan's financial statements. Accordingly, actual results may differ from those estimates.

Subsequent Events

In preparation of the accompanying financial statements, management has evaluated events that have occurred since December 31, 2013 through October 13, 2014, the date the financial statements were available for issuance.

Functional Pathways 401(k) Plan
Notes to Financial Statements (continued)

3. Income Tax Status

The Internal Revenue Service (IRS) has ruled the prototype plan from which the Plan was prepared qualifies under provisions of the IRC and was, therefore, not subject to tax under present income tax law. Although the Plan has been amended, the Plan Administrator believes the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC. Accordingly, no provision for income taxes has been included in the accompanying financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2013 and 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are 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.

4. Investments (Unaudited)

Financial information related to investments is included in the accompanying financial statements based upon information provided by the Trustee and Prior Trustee. The information summarized below, which has not been audited by our independent auditors, was certified by the Trustee and Prior Trustee, for 2013 and 2012, respectively, as complete and accurate.

As of December 31, 2013 and 2012, investments held by the Trustee had a fair value of \$6,391,555 and 4,821,897. These investments experienced a net appreciation in fair value of \$1,099,423 (\$1,037,777 from investments whose fair value was measured by quoted prices in an active market) in 2013 and \$607,502 (all from investments whose fair value was measured by quoted prices in an active market) in 2012. Additionally, the Plan had interest income from the Stable Value Fund of \$1,143 in 2013.

Functional Pathways 401(k) Plan
Notes to Financial Statements (continued)

4. Investments (Unaudited) (continued)

The fair values of individual investments that represent 5% or more of the Plan's net assets available for benefits are as follows as of December 31:

	2013	2012
Pooled separate accounts:		
Vanguard Target Retirement 2040	\$360,598	*
Transamerica Partners Stock Index	551,853	*
Alger Capital Appreciation	895,726	*
JP Morgan Equity Income	575,051	*
Transamerica Small/Mid Cap Value	514,597	*
Prudential Jennison Mid Cap Growth	336,693	*
American Funds EuroPacific Growth	340,824	*
Oppenheimer Developing Markets	593,135	*
Mutual funds:		
BlackRock Equity Dividend A	*	\$431,900
Franklin Small Mid Cap Growth Fund A	*	249,955
MFS Research International R3	*	266,214
T Rowe Price Retirement 2020 R	*	277,667
T Rowe Price Retirement 2040 R	*	348,576
Goldman Sachs Mid Cap Value A	*	216,673
Goldman Sachs Small Value Fund A	*	362,143
Vanguard 500 Index Signal	*	376,908
Oppenheimer Developing Markets A	*	547,424
Wells Fargo Advantage Prem Lg Co Gr A	*	632,272

* Fair Value did not exceed 5% of the Plan's net assets available for benefits.

5. Fair Value Measurements

Financial Accounting Standards Board Accounting Standards Codification 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The three levels of the fair value hierarchy (in order of priority) are described below:

Level 1	Quoted prices in active markets for identical investments.
Level 2	Significant other observable inputs.
Level 3	Significant unobservable inputs.

Functional Pathways 401(k) Plan
Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

The investment's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for investments measured at fair value:

Mutual funds: These funds are valued using quoted market prices of identical assets on active exchange (Level 1).

Pooled separate accounts: These accounts are valued daily using publicly available quoted market information. Many of these accounts invest exclusively in one underlying mutual fund traded on an established market. These type of accounts are measured using quoted market prices of identical assets in active markets (Level 1). Those accounts directly invested in fixed maturity securities are measured based on the pricing data provided by outside valuation service providers who generally use the mean of bid and ask prices but may also use alternative observable pricing inputs for certain securities (Level 2).

Stable value fund: Valued at fair value based on the amount that would be received if the contract was terminated at the reporting date, by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer (Level 2).

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

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2013:

	Level 1	Level 2	Level 3	Total
Pooled separate accounts:				
International equity funds	\$ 933,959	\$ –	\$ –	\$ 933,959
Lifecycle funds	1,181,088	–	–	1,181,088
Large cap funds	1,675,212	551,853	–	2,227,065
Small/mid cap funds	1,361,459	20,530	–	1,381,989
Bond funds	380,813	38,828	–	419,641
Total pooled separate accounts	5,532,531	611,211	–	6,143,742
Stable value fund	–	247,813	–	247,813
Total investments at fair value	\$5,532,531	\$859,024	\$ –	\$6,391,555

Functional Pathways 401(k) Plan
Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2012:

	Level 1	Level 2	Level 3	Total
Interest-bearing cash	\$ 179,649	\$ —	\$ —	\$ 179,649
Mutual funds:				
Money market funds	11,291	—	—	11,291
International equity funds	813,638	—	—	813,638
Lifecycle funds	979,550	—	—	979,550
Large cap funds	1,568,911	—	—	1,568,911
Small/mid cap funds	869,964	—	—	869,964
Bond funds	398,894	—	—	398,894
Total mutual funds	4,642,248	—	—	4,642,248
Total investments at fair value	\$4,821,897	\$ —	\$ —	\$4,821,897

6. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the financial statements to the Form 5500 as of and for the year ended December 31, 2013:

Net assets available for benefits per the financial statements	\$6,415,670
Plan Sponsor contributions receivable at December 31, 2013	(42,119)
Excess contributions refundable at December 31, 2013	18,004
Net assets per the Form 5500	<u>\$6,391,555</u>
Net increase per the financial statements	\$1,572,910
Plan Sponsor contributions receivable at December 31, 2013	(42,119)
Plan sponsor contributions receivable at December 31, 2012	45,725
Excess contributions refundable at December 31, 2013	18,004
Excess contributions refundable at December 31, 2012	(24,862)
Net income per the Form 5500	<u>\$1,569,658</u>

The following is a reconciliation of the financial statements to the Form 5500 and as of December 31, 2012:

Net assets available for benefits per the financial statements	\$4,842,760
Plan sponsor contributions receivable at December 31, 2012	(45,725)
Excess contributions refundable at December 31, 2012	24,862
Net assets per the Form 5500	<u>\$4,821,897</u>

Functional Pathways 401(k) Plan
Employer Identification Number: 62-1632255 Plan Number: 002

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions (Unaudited)

Year ended December 31, 2013

Total that Constitute Nonexempt Prohibited Transactions					Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
Participant Contributions Transferred Late to the Plan	Check here if Late Participant Loan Repayments are included: ☐	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Not Corrected	
\$ 75,479			75,479	\$ -	\$ -

Functional Pathways 401(k) Plan
Employer Identification Number: 62-1632255 Plan Number: 002

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

December 31, 2013

Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
Pooled separate accounts of party-in-interest:			
Transamerica Financial Life Insurance Company	Alger Capital Appreciation	(1)	\$ 895,726
Transamerica Financial Life Insurance Company	AllianceBernstein High Income	(1)	106,645
Transamerica Financial Life Insurance Company	American Century Government Bond	(1)	34,738
Transamerica Financial Life Insurance Company	American Funds EuroPacific Growth	(1)	340,824
Transamerica Financial Life Insurance Company	Invesco American Value	(1)	296,365
Transamerica Financial Life Insurance Company	Invesco Diversified Dividend	(1)	204,435
Transamerica Financial Life Insurance Company	Janus Triton	(1)	156,687
Transamerica Financial Life Insurance Company	JP Morgan Equity Income	(1)	575,051
Transamerica Financial Life Insurance Company	Loomis Sayles Investment Grade Bond	(1)	38,828
Transamerica Financial Life Insurance Company	Oppenheimer Developing Markets	(1)	593,135
Transamerica Financial Life Insurance Company	Prudential Jennison Mid Cap Growth	(1)	336,693
Transamerica Financial Life Insurance Company	SSGA S&P Mid Cap Index	(1)	20,530
Transamerica Financial Life Insurance Company	Templeton Global Bond	(1)	239,430
Transamerica Financial Life Insurance Company	Transamerica Partners Stock Index	(1)	551,853
Transamerica Financial Life Insurance Company	Transamerica Small/Mid Cap Value	(1)	514,597
Transamerica Financial Life Insurance Company	Vanguard Small Cap Index	(1)	57,117
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2010	(1)	105,168
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2015	(1)	396
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2020	(1)	283,330
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2025	(1)	5,187
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2030	(1)	140,074
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2035	(1)	6,078
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2040	(1)	360,598
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2045	(1)	218
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2050	(1)	167,334
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2055	(1)	58,794
Transamerica Financial Life Insurance Company	Vanguard Target Retirement Income	(1)	53,911
Total pooled separate accounts of party-in-interest			6,143,742

Functional Pathways 401(k) Plan
Employer Identification Number: 62-1632255 Plan Number: 002

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

December 31, 2013

Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<hr/>			
Stable value fund of party-in-interest:			
Transamerica Financial Life Insurance Company	Transamerica Stable Value Fund	(1)	\$ 247,813
Total assets held for investment purposes at end of year			<u><u>\$ 6,391,555</u></u>

(1) Cost information has been omitted since these investments are participant-directed.

Functional Pathways 401(k) Plan
Employer Identification Number: 62-1632255 Plan Number: 002

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

December 31, 2013

Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
Pooled separate accounts of party-in-interest:			
Transamerica Financial Life Insurance Company	Alger Capital Appreciation	(1)	\$ 895,726
Transamerica Financial Life Insurance Company	AllianceBernstein High Income	(1)	106,645
Transamerica Financial Life Insurance Company	American Century Government Bond	(1)	34,738
Transamerica Financial Life Insurance Company	American Funds EuroPacific Growth	(1)	340,824
Transamerica Financial Life Insurance Company	Invesco American Value	(1)	296,365
Transamerica Financial Life Insurance Company	Invesco Diversified Dividend	(1)	204,435
Transamerica Financial Life Insurance Company	Janus Triton	(1)	156,687
Transamerica Financial Life Insurance Company	JP Morgan Equity Income	(1)	575,051
Transamerica Financial Life Insurance Company	Loomis Sayles Investment Grade Bond	(1)	38,828
Transamerica Financial Life Insurance Company	Oppenheimer Developing Markets	(1)	593,135
Transamerica Financial Life Insurance Company	Prudential Jennison Mid Cap Growth	(1)	336,693
Transamerica Financial Life Insurance Company	SSGA S&P Mid Cap Index	(1)	20,530
Transamerica Financial Life Insurance Company	Templeton Global Bond	(1)	239,430
Transamerica Financial Life Insurance Company	Transamerica Partners Stock Index	(1)	551,853
Transamerica Financial Life Insurance Company	Transamerica Small/Mid Cap Value	(1)	514,597
Transamerica Financial Life Insurance Company	Vanguard Small Cap Index	(1)	57,117
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2010	(1)	105,168
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2015	(1)	396
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2020	(1)	283,330
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2025	(1)	5,187
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2030	(1)	140,074
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2035	(1)	6,078
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2040	(1)	360,598
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2045	(1)	218
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2050	(1)	167,334
Transamerica Financial Life Insurance Company	Vanguard Target Retirement 2055	(1)	58,794
Transamerica Financial Life Insurance Company	Vanguard Target Retirement Income	(1)	53,911
Total pooled separate accounts of party-in-interest			6,143,742

Functional Pathways 401(k) Plan
Employer Identification Number: 62-1632255 Plan Number: 002

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

December 31, 2013

Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
Stable value fund of party-in-interest:			
Transamerica Financial Life Insurance Company	Transamerica Stable Value Fund	(1)	\$ 247,813
Total assets held for investment purposes at end of year			<u><u>\$ 6,391,555</u></u>

(1) Cost information has been omitted since these investments are participant-directed.

Functional Pathways 401(k) Plan
Employer Identification Number: 62-1632255 Plan Number: 002

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions (Unaudited)

Year ended December 31, 2013

		Total that Constitute Nonexempt Prohibited Transactions			
Participant Contributions Transferred Late to the Plan	Check here if Late Participant Loan Repayments are included: ☐	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
\$ 75,479		\$ -	\$ 75,479	\$ -	\$ -