# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

**2013**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

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

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

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

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

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

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
POST ACUTE PARTNERS RETIREMENT PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 01/01/2011

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

POST ACUTE PARTNERS LLC

641 LEXINGTON AVE 31ST FLOOR
NEW YORK, NY 10022-4503

**2b** Employer Identification Number (EIN)
27-3027795

**2c** Sponsor's telephone number
212-802-7603

**2d** Business code (see instructions)
623000

**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. | 10/15/2014 | ROBERT HEYERT |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/15/2014 | ROBERT HEYERT |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

Preparer's telephone number (optional)

**3a** Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

**3b** Administrator's EIN

**3c** Administrator's telephone number

**4** If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

**a** Sponsor's name

**4b** EIN

**4c** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 554 |
| **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** | 3530 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 23 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 3553 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 3553 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 1054 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 2 |
| **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

**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)** | [X] | Insurance |
| **(2)** | [ ] | Code section 412(e)(3) insurance contracts |
| **(3)** | [X] | Trust |
| **(4)** | [ ] | General assets of the sponsor |

**9b** Plan benefit arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | [X] | Insurance |
| **(2)** | [ ] | Code section 412(e)(3) insurance contracts |
| **(3)** | [X] | 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)** | [X] | **R** (Retirement Plan Information) |
| **(2)** | [ ] | **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary |
| **(3)** | [ ] | **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |

**b General Schedules**

| | | | |
|---|---|---|---|
| **(1)** | [X] | | **H** (Financial Information) |
| **(2)** | [ ] | | **I** (Financial Information – Small Plan) |
| **(3)** | [X] | 2 | **A** (Insurance Information) |
| **(4)** | [X] | | **C** (Service Provider Information) |
| **(5)** | [X] | | **D** (DFE/Participating Plan Information) |
| **(6)** | [ ] | | **G** (Financial Transaction Schedules) |

# SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## 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

**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
POST ACUTE PARTNERS RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
POST ACUTE PARTNERS LLC

**D** Employer Identification Number (EIN)
27-3027795

**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.

**1** Coverage Information:

**(a)** Name of insurance carrier

PRINCIPAL 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 |
| 42-0127290 | 61271 | 613953 | 3553 | 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 |
|---|---|
| 51036 | 50 |

**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

S B H U LIFE AGENCY INC
1 NEW YORK PLZ FL 12
NEW YORK, NY 10004-1901

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | |
|---|---|---|---|
| | (c) Amount | (d) Purpose | (e) Organization code |
| 50154 | 0 | | 3 |

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

LPL FINANCIAL CORPORATION
4707 EXECUTIVE DR
SAN DIEGO, CA 92121-3091

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | |
|---|---|---|---|
| | (c) Amount | (d) Purpose | (e) Organization code |
| 882 | 0 | | 3 |

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

MORGAN STANLEY DW INC

ATTN ANTHONY BANJANY HARBORSIDE
FINCL CNT 201 PLAZA 2 3RD FL
JERSEY CITY, NJ 07311

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| 0 | 50 | PRORATED INCENTIVE, NOT DEDUCTED FROM PLAN | 3 |

**(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 | 0 |
| 5 | Current value of plan's interest under this contract in separate accounts at year end | 5 | 0 |

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 | |
| 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. | 6d | |

Specify nature of costs ▶

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 ▶ CUSTODIAL GUARANTEED INTEREST CONTRACT

| | | | | | |
|---|---|---|---|---|---|
| b | Balance at the end of the previous year | | | 7b | 143359 |
| c | Additions: (1) Contributions deposited during the year | 7c(1) | 53410 | | |
| | (2) Dividends and credits | 7c(2) | | | |
| | (3) Interest credited during the year | 7c(3) | 4721 | | |
| | (4) Transferred from separate account | 7c(4) | | | |
| | (5) Other (specify below) | 7c(5) | 583451 | | |
| | ▶ LOAN PAYMENT, ROLLOVER, OUTSIDE INVESTMENT TRANSFER | | | | |
| | (6) Total additions | | | 7c(6) | 641582 |
| d | Total of balance and additions (add lines **7b** and **7c(6)**) | | | 7d | 784941 |
| e | Deductions: | | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 68707 | | |
| | (2) Administration charge made by carrier | 7e(2) | -43 | | |
| | (3) Transferred to separate account | 7e(3) | | | |
| | (4) Other (specify below) | 7e(4) | 47806 | | |
| | ▶ LOAN WITHDRAWAL, OUTSIDE INVESTMENT TRANSFER, MISTAKE OF FACT REFUND | | | | |
| | (5) Total deductions | | | 7e(5) | 116470 |
| f | Balance at the end of the current year (subtract line **7e(5)** from line **7d**) | | | 7f | 668471 |

## 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. ▶

# SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## 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

**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
POST ACUTE PARTNERS RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
POST ACUTE PARTNERS LLC

**D** Employer Identification Number (EIN)
27-3027795

**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.

**1** Coverage Information:

**(a)** Name of insurance carrier

PRINCIPAL 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 |
| 42-0127290 | 61271 | 808437 | 3553 | 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 |
|---|---|
| 0 | 0 |

**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

| **(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 | |
| | | | |

**(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** | 0 |
| **5** | Current value of plan's interest under this contract in separate accounts at year end | **5** | 1085955 |

**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** | |
| **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. | **6d** | |

Specify nature of costs ▶

**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** | |
| **c** | Additions: (1) Contributions deposited during the year | **7c(1)** | | | |
| | (2) Dividends and credits | **7c(2)** | | | |
| | (3) Interest credited during the year | **7c(3)** | | | |
| | (4) Transferred from separate account | **7c(4)** | | | |
| | (5) Other (specify below) ▶ | **7c(5)** | | | |
| | (6) Total additions | | | **7c(6)** | |
| **d** | Total of balance and additions (add lines **7b** and **7c(6)**). | | | **7d** | |
| **e** | Deductions: | | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | **7e(1)** | | | |
| | (2) Administration charge made by carrier | **7e(2)** | | | |
| | (3) Transferred to separate account | **7e(3)** | | | |
| | (4) Other (specify below) ▶ | **7e(4)** | | | |
| | (5) Total deductions | | | **7e(5)** | |
| **f** | Balance at the end of the current year (subtract line **7e(5)** from line **7d**) | | | **7f** | 0 |

## 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. ▶

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

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
POST ACUTE PARTNERS LLC

**D** Employer Identification Number (EIN)
27-3027795

## Part I Service Provider Information (see instructions)

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

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

**(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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

| (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? |
|---|---|---|---|---|---|---|
| 13 37 50 64 | CONTRACT ADMINISTRATOR | 873 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

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

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

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

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

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

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

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

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

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

| | | |
|---|---|---|
| **a** Name: CITRIN COOPERMAN & COMPANY LLP | **b** EIN: 22-2428965 | |
| **c** Position: ACCOUNTANT | | |
| **d** Address: 1800 JFK BLVD<br>PHILADELPHIA, PA 19103 | **e** Telephone: 215-545-4800 | |

Explanation: COMPETITIVE BID- LOWER COST.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

## DFE/Participating Plan Information

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

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

OMB No. 1210-0110

**2013**

**This Form is Open to Public Inspection.**

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

**A** Name of plan
POST ACUTE PARTNERS RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
POST ACUTE PARTNERS LLC

**D** Employer Identification Number (EIN)
27-3027795

**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: PRIN LGCAP S&P 500 INDEX SA-R4

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 42-0127290-016 | P | 177162 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP VALUE I SA-R4

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 42-0127290-043 | P | 196406 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-R4

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 42-0127290-028 | P | 150014 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-R4

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 42-0127290-023 | P | 193581 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2010 FD R3

**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 26-6447574-001 | C | 269637 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2015 FD R3

**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 26-6447574-002 | C | 900699 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2020 FD R3

**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 26-6447574-003 | C | 1995486 |

| | | |
|---|---|---|
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2025 FD R3 | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY | | |
| **c** EIN-PN 26-6447574-004 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1921212 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2030 FD R3 | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY | | |
| **c** EIN-PN 26-6447574-005 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1784790 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2035 FD R3 | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY | | |
| **c** EIN-PN 26-6447574-006 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1614580 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2040 FD R3 | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY | | |
| **c** EIN-PN 26-6447574-007 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1459182 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2045 FD R3 | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY | | |
| **c** EIN-PN 26-6447574-008 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 741526 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2050 FD R3 | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY | | |
| **c** EIN-PN 26-6447574-009 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 252458 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2055 FD R3 | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY | | |
| **c** EIN-PN 26-6447574-010 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 116964 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST INCOME FUND R3 | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY | | |
| **c** EIN-PN 26-6447574-011 | **d** Entity code C | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 141806 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL EQUITY INDEX SA-R4 | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| **c** EIN-PN 42-0127290-121 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 138013 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL BOND MKT INDEX SA-R4 | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| **c** EIN-PN 42-0127290-122 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 230779 |

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

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

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

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

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

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

OMB No. 1210-0110

**2013**

**This Form is Open to Public Inspection**

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

**A** Name of plan
POST ACUTE PARTNERS RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
POST ACUTE PARTNERS LLC

**D** Employer Identification Number (EIN)
27-3027795

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | 0 | 0 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 31397 | 324721 |
| **(2)** Participant contributions | 1b(2) | 0 | 5705 |
| **(3)** Other | 1b(3) | 0 | 0 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(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) | 64936 | 136559 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 934733 | 11198340 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 151411 | 1085955 |
| **(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) | 212913 | 1267836 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 143359 | 668471 |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 1538749 | 14687587 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | 0 | |
| **h** | Operating payables | 1h | 0 | |
| **i** | Acquisition indebtedness | 1i | 0 | |
| **j** | Other liabilities | 1j | 0 | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 1538749 | 14687587 |

## 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) | 327968 | |
| | **(B)** Participants | 2a(1)(B) | 1157686 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 10904372 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 12390026 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 0 | |
| | **(B)** U.S. Government securities | 2b(1)(B) | 0 | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | 0 | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | 0 | |
| | **(E)** Participant loans | 2b(1)(E) | 2448 | |
| | **(F)** Other | 2b(1)(F) | 4721 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 7169 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | 0 | |
| | **(B)** Common stock | 2b(2)(B) | 0 | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 22147 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 22147 |
| | **(3)** Rents | 2b(3) | | 0 |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 0 | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 0 | |
| | **(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) | 0 | |
| | **(B)** Other | 2b(5)(B) | 0 | |
| | **(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) | | 989560 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 115076 |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | 0 |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | 0 |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 132016 |
| c Other income | 2c | | 7557 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 13663551 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 482665 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | 0 | |
| (3) Other | 2e(3) | 658 | |
| (4) Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 483323 |
| f Corrective distributions (see instructions) | 2f | | 30517 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 0 |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | 0 | |
| (2) Contract administrator fees | 2i(2) | 873 | |
| (3) Investment advisory and management fees | 2i(3) | 0 | |
| (4) Other | 2i(4) | 0 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 873 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 514713 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 13148838 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 0 |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

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

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

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

(1) Name: EFP ROTENBERG, LLP (2) EIN: 26-4298079

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

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

## Part IV Compliance Questions

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

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | X | | 15434 |
| **b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | 4b | | X | 0 |

| | | | Yes | No | Amount |
|---|---|---|---|---|---|
| c | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | 0 |
| d | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | 0 |
| e | Was this plan covered by a fidelity bond? | 4e | X | | 3500000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

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

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

## Part V Trust Information (optional)

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

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

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

OMB No. 1210-0110

**2013**

**This Form is Open to Public Inspection.**

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

**A** Name of plan
POST ACUTE PARTNERS RETIREMENT PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
POST ACUTE PARTNERS LLC

**D** Employer Identification Number (EIN)
27-3027795

## Part I Distributions

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

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

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

EIN(s): 42-0127290

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

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

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

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

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

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

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

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

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

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# POST ACUTE PARTNERS RETIREMENT PLAN
# FINANCIAL STATEMENTS

## DECEMBER 31, 2013

**POST ACUTE PARTNERS RETIREMENT PLAN**

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# INDEPENDENT AUDITORS' REPORT

To the Retirement Committee of
Post Acute Partners Retirement Plan
Williamsville, New York

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Post Acute Partners Retirement Plan, which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

## Management's Responsibility for the Financial Statements

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

## Auditors' 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 3, which was certified by Delaware Charter Guarantee and Trust Company d/b/a Principal 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 the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

## Disclaimer of Opinion

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

**Other Matter - Supplemental Schedules**

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

**Other Matter - 2012 Financial Statements**

The financial statements of the Plan as of December 31, 2012, were audited by predecessor auditors. 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 (ERISA), the plan administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company, the trustee of the Plan. Their report, dated October 11, 2013, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

**Report on Form and Content in Compliance with DOL Rules and Regulations 2013**

The form and content of the information included in the 2013 financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

EFP Rotenberg, LLP

EFP Rotenberg, LLP
Rochester, New York
October 15, 2014

**POST ACUTE PARTNERS RETIREMENT PLAN**
**Statements of Net Assets Available for Benefits**
**December 31, 2013 and 2012**

| | 2013 | 2012 |
|---|---|---|
| **ASSETS** | | |
| **Investments** | | |
| Common / collective trusts | $ 11,198,340 | $ 934,733 |
| Mutual funds | 1,267,836 | 212,913 |
| Pooled separate accounts | 1,085,955 | 151,411 |
| Insurance company general account | 668,471 | 136,191 |
| Total investments | 14,220,602 | 1,435,248 |
| **Receivables** | | |
| Employer's contributions | 324,721 | 31,397 |
| Participants' contributions | 5,705 | 481 |
| Notes receivable from participants | 136,559 | 64,936 |
| Total receivables | 466,985 | 96,814 |
| **Net Assets Available for Benefits** | 14,687,587 | 1,532,062 |
| Adjustment from fair value to contract value for fully benefit-responsive investment contracts | - | 7,168 |
| **Net Assets Available for Benefits** | $ 14,687,587 | $ 1,539,230 |

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

**POST ACUTE PARTNERS RETIREMENT PLAN**
**Statement of Changes in Net Assets Available for Benefits**
**For the Year Ended December 31, 2013**

| | |
|---|---|
| **Additions to Net Assets** | |
| **Investment Income** | |
| Net appreciation in fair value of common / collective trusts | $ 989,560 |
| Net appreciation in fair value of mutual funds | 132,016 |
| Net appreciation in fair value of pooled separate accounts | 115,076 |
| Interest income | 4,721 |
| Dividend income | 22,147 |
| Other income | 7,557 |
| Total investment income | 1,271,077 |
| **Interest Income on Notes Receivable from Participants** | 2,448 |
| **Contributions** | |
| Participants' | 1,157,205 |
| Employer's | 327,968 |
| Rollovers | 10,904,372 |
| Total contributions | 12,389,545 |
| Total additions | 13,663,070 |
| **Deductions from Net Assets** | |
| Benefits paid to participants | 482,665 |
| Corrective distributions | 30,517 |
| Other benefit payments | 658 |
| Contract administrator fees | 873 |
| Total deductions | 514,713 |
| **Net Change in Net Assets** | 13,148,357 |
| **Net Assets Available for Benefits - Beginning** | 1,539,230 |
| **Net Assets Available for Benefits - Ending** | $ 14,687,587 |

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

**Note 1. Description of the Plan -** The following description of the Post Acute Partners Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

**General** - The Plan is a participant-directed, defined contribution plan covering all full-time, nonunion employees of Post Acute Partners, LLC and Affiliates (collectively the "Company") who are over the age of 18. The Plan is subject to the provisions of the Employment Retirement Income Security Act of 1974 ("ERISA").

**Contributions** - Participants may make pre-tax or post-tax contributions from their compensation, up to amounts permissible under ERISA and the Internal Revenue Service. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Salary deferrals from participants and employer contributions are directed by participants to investment options made available by the Plan. The Company may make discretionary matching contributions as deemed appropriate. To be eligible for a Company match, a participant is required to have one year of service, complete 1,000 hours of service during the plan year, and be employed on the last day of the year. The Company approved a match of 50% of up to the first 4% of eligible compensation for the 2013 plan year. This amount totaled $324,721 and is included as employer's contributions receivable.

The Company may also make discretionary profit sharing contributions to all eligible participants based on eligible compensation. To be eligible for a Company discretionary profit sharing contributions, a participant is required to have one year of service and be an active employee at the end of the year. There were no discretionary profit sharing contributions made during 2013.

**Participant Accounts** - Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) plan earnings (losses), and (c) charged with an allocation of plan expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Notes Receivable from Participants** - Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of 50% of their vested account balance or $50,000. The maximum loan term is 60 months or up to 360 months for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Principal and interest are paid ratably through payroll deductions. The default of a loan is deemed a taxable distribution of the unpaid balance.

If a participant fails to make a payment when a loan is due under the terms of the loan, that participant will be in default. In the event of default, the loan shall become due and payable immediately and interest will continue to accrue until the entire loan balance is repaid. The Plan will take all reasonable actions to collect the balance owed on the loan. Under certain circumstances, the loan in default could be considered a distribution from the Plan and could be considered income to the participant. In any event, failure to repay a loan will reduce the benefit a participant would otherwise be entitled to from the Plan.

**Vesting** - Participants are immediately vested in their elective and rollover deferral contributions plus actual earnings thereon. Vesting in the Company's matching and discretionary profit sharing portion of their accounts plus earnings thereon is based on years of continuous service. A participant is 100% vested after six years of credited service.

**Payment of Benefits** - Active participants may receive distributions from their elective contribution account and their rollover contribution account at any time after attaining the age of 59 1/2 or due to hardships as defined in the Plan. Upon termination of service, disability, or retirement (age 65), a participant is entitled to a lump-sum payment if their account balance is equal to or less than $5,000 at the time of distribution.

**Forfeitures** - Forfeitures may be used to offset plan expenses, if any, or to reduce current and future matching contributions.

## Note 2. Summary of Significant Accounting Policies

**Method of Accounting** - The accompanying financial statements are prepared on the accrual basis of accounting.

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 the terms of the plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared using contract value basis.

**Estimates** - The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes thereon, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**Investment Valuation and Income Recognition** - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

The plan investments include the Principal Fixed Income Guaranteed Option (the "Guaranteed Option"). The Guaranteed Option is a Group Annuity Contract - Custodial Interest Contract and is backed by the assets of the general account of Principal Life Insurance Company. Benefit payments are made at contract value (no termination or surrender charges) for Plan benefit events and investment transfers initiated by Plan participants. Thus, this contract is considered benefit responsive and is reported in these financial statements at contract value. The average yield for this benefit responsive contract was 1.51% during 2013, and the crediting interest rate was 2.00% as of December 31, 2013.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

Management fees and operating expenses charged to the Plan for investments in mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected in the net appreciation in the fair market value of such investments.

**Notes Receivable from Participants** - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

**Payment of Benefits** - Benefits are recorded when paid.

**Administrative Expenses** - Expenses of administering the Plan, other than loans fees, are paid by the Company. Certain administrative expenses are paid with forfeitures.

**Subsequent Events** - The Plan evaluated subsequent events through the date of the report, which is the date these financial statements were available to be issued.

## Note 3. Information Prepared and Certified by the Trustee

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the trustee.

| | 2013 | | 2012 | |
|---|---|---|---|---|
| **Investments Held in Common / Collective Trusts** | | | | |
| Principal Trust Income Fund R3 | $ 141,806 | | $ - | |
| Principal Trust Target 2010 Fund R3 | 269,637 | | - | |
| Principal Trust Target 2015 Fund R3 | 900,699 | * | 10,981 | |
| Principal Trust Target 2020 Fund R3 | 1,995,486 | * | 221,743 | * |
| Principal Trust Target 2025 Fund R3 | 1,921,212 | * | 124,160 | * |
| Principal Trust Target 2030 Fund R3 | 1,784,790 | * | 112,935 | * |
| Principal Trust Target 2035 Fund R3 | 1,614,580 | * | 333,900 | * |
| Principal Trust Target 2040 Fund R3 | 1,459,182 | * | 96,803 | * |
| Principal Trust Target 2045 Fund R3 | 741,526 | * | 26,877 | |
| Principal Trust Target 2050 Fund R3 | 252,458 | | 2,509 | |
| Principal Trust Target 2055 Fund R3 | 116,964 | | 4,825 | |
| Total common / collective trusts | 11,198,340 | | 934,733 | |
| **Investments Held in Pooled Separate Accounts** | | | | |
| Principal Bond Market Index SA-R4 | 230,779 | | 61,657 | |
| Principal Intl Equity Index SA-R4 | 138,013 | | 32,421 | |
| Principal Large Cap S&P 500 Index SA-R4 | 177,162 | | 10,766 | |
| Principal Mid Cap S&P 400 Index SA-R4 | 193,581 | | 11,525 | |
| Principal Mid Cap Value I SA-R4 | 196,406 | | 23,577 | |
| Principal Small Cap S&P 600 Index SA-R4 | 150,014 | | 11,465 | |
| Total pooled separate accounts | 1,085,955 | | 151,411 | |
| **Investments Held in Registered Investment Companies** | | | | |
| American Century Infla Adj Bond A Fund | 9,829 | | - | |
| American Century Real Estate A Fund | 22,269 | | - | |
| Janus Triton R Fund | 121,818 | | 13,272 | |
| JP Morgan Govt Bond A Fund | 8,965 | | - | |
| Loomis Sayles Strat Inc A Fund | 46,839 | | - | |
| MainStay High Yield Corp Bond Inv Fund | 228,242 | | 62,085 | |
| MFS Mass Inv Growth Stk R3 Fund | 201,750 | | 28,592 | |
| Oppenheimer Developing Markets A Fund | 85,179 | | 191 | |
| Oppenheimer Equity Income A Fund | 298,385 | | 65,728 | |
| Oppenheimer Intl Dividend A Fund | 154,107 | | 32,289 | |
| Oppenheimer Rising Dividend A Fund | 90,453 | | 10,756 | |
| Total registered investment companies | 1,267,836 | | 212,913 | |
| **Investment Held in Insurance Company General Account** | | | | |
| Principal Fixed Income Guaranteed Option | 668,471 | | 136,191 | * |
| **Total Investments** | $ 14,220,602 | | $ 1,435,248 | |
| **Notes Receivable from Participants** | $ 136,559 | | $ 64,936 | |

*Investments whose market values exceeded 5% of net assets available for benefits as of December 31, 2013 and 2012.

During the year ended December 31, 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during year) appreciated in value as follows:

| | | 2013 |
|---|---|---|
| Net appreciation in investments | $ | 1,236,652 |
| Interest income | | 4,721 |
| Dividend income | | 22,147 |
| Other income | | 7,557 |
| Interest income on notes receivable from participants | | 2,448 |
| Interest income on notes receivable from participants | $ | 1,273,525 |

**Note 4. Fair Value Measurements**

ASC 820-10 establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

**Level 1**: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

**Level 2**: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

**Level 3**: Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

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

**Mutual Funds** - Valued at daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded (Level 1).

**Common / Collective Trust accounts** - Valued at the net asset value of shares held by the plan at year end (Level 2).

**Pooled Separate accounts** - Valued at the net asset value of shares held by the plan at year end (Level 2).

**Guaranteed Investment Contract** - Valued at fair value (which approximates contract value). Contract value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees (Level 3).

The concept of a value other than contract value does not apply to this insurance company issued general account backed evergreen (no maturity date) group annuity contract. Even upon a discontinuance of the contract, contract value would be paid if the sponsor provides a 12-month irrevocable advance notice. As there are not any specific securities in the general account that back the liabilities of this annuity contract, it would be inappropriate to look to the market value of the securities within the insurer's general account to determine a fair value. The Plan owns a promise to pay interest at crediting rates, which are announced in advance and reset semiannually. The crediting rate is net of administrative fees.

The contract is backed by the full faith and creditworthiness of the issuer. Guarantees are based on the claims-paying ability of the issuer, and not on the value of the securities within the insurer's general account. As a result, the fair value amount shown is equal to the contract value. Contract value represents deposits made to the contract, plus earnings at guaranteed net crediting rates, less withdrawals. Key factors that could influence future interest crediting rates are changes in interest rates and default or credit failures of the securities in the insurer's general assets. Past interest rates are not indicative of future interest rates.

Assets measured at fair value are summarized below:

| | Assets at Fair Value as of December 31, 2013 | | | |
|---|---|---|---|---|
| | **Level 1** | **Level 2** | **Level 3** | **Total** |
| **Mutual Funds** | | | | |
| Large US equity | $ 590,589 | $ - | $ - | $ 590,589 |
| Small/mid US equity | 144,086 | - | - | 144,086 |
| International funds | 239,286 | - | - | 239,286 |
| Fixed income | 293,875 | - | - | 293,875 |
| Total mutual funds | 1,267,836 | - | - | 1,267,836 |
| **Common/Collective Trusts** | | | | |
| Target funds | - | 11,198,340 | - | 11,198,340 |
| **Pooled Separate Accounts** | | | | |
| Large US equity | - | 177,162 | - | 177,162 |
| Small/Mid US equity | - | 540,001 | - | 540,001 |
| International funds | - | 138,013 | - | 138,013 |
| Fixed income | - | 230,779 | - | 230,779 |
| Total pooled separate accounts | - | 1,085,955 | - | 1,085,955 |
| **Insurance Company General Account** | | | | |
| Fixed income guaranteed option | - | - | 668,471 | 668,471 |
| Total investments at fair value | $ 1,267,836 | $ 12,284,295 | $ 668,471 | $ 14,220,602 |

| | Assets at Fair Value as of December 31, 2012 | | | |
|---|---|---|---|---|
| | **Level 1** | **Level 2** | **Level 3** | **Total** |
| **Mutual Funds** | | | | |
| Large US equity | $ 105,076 | $ - | $ - | $ 105,076 |
| Small/mid US equity | 13,272 | - | - | 13,272 |
| International funds | 32,480 | - | - | 32,480 |
| Fixed income | 62,085 | - | - | 62,085 |
| Total mutual funds | 212,913 | - | - | 212,913 |
| **Common/Collective Trusts** | | | | |
| Target funds | - | 934,733 | - | 934,733 |
| **Pooled Separate Accounts** | | | | |
| Large US equity | - | 10,766 | - | 10,766 |
| Small/Mid US equity | - | 46,567 | - | 46,567 |
| International funds | - | 32,421 | - | 32,421 |
| Fixed income | - | 61,657 | - | 61,657 |
| Total pooled separate accounts | - | 151,411 | - | 151,411 |
| **Insurance Company General Account** | | | | |
| Fixed income guaranteed option | - | - | 136,191 | 136,191 |
| Total investments at fair value | $ 212,913 | $ 1,086,144 | $ 136,191 | $ 1,435,248 |

The following table is a summary of changes in the fair value of the Plan's Level 3 assets for the years ended December 31:

| | **2013** | **2012** |
|---|---|---|
| **Beginning Balance - at Contract Value** | $ 143,359 | $ - |
| Purchases | 639,094 | 143,264 |
| Sales | (118,127) | (40) |
| Unrealized gains (losses) relating to instruments still held at reporting date | 4,145 | (7,168) |
| Interest on guaranteed annuity contract | - | 135 |
| Subtotal - at contract value | 668,471 | 136,191 |
| Adjustment to fair value | - | 7,168 |
| **Ending Balance - at Fair Value** | $ 668,471 | $ 143,359 |

**Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements** - The following table represents the Plan's level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

| **Instrument** | **Fair Value December 31, 2013** | **Valuation Technique** | **Unobservable Inputs** | **Range of Significant Input Values** |
|---|---|---|---|---|
| Principal Fixed Income Guaranteed Option | $ 668,471 | Discontinuation Value | Composite Crediting Rate | 2.00% - 2.10% |
| | | | Surrender Charge | 5.00% |

## Note 5. Net Asset Value (NAV) Per Share

Assets whose fair value is estimated using the net asset value per share or its equivalent for which the fair value is not readily determinable, are as follows as of December 31, 2013 and 2012:

| | Fair Value Using Net Asset Value per Share December 31, 2013 | |
|---|---|---|
| | Fair Value * | Unfunded Commitment |
| Domestic (a) | $ 717,163 | $ - |
| International (b) | 138,013 | - |
| Fixed income (c) | 230,779 | - |
| Target funds (d) | 11,198,340 | - |
| Total investments at fair value | $ 12,284,295 | $ - |

| | Fair Value Using Net Asset Value per Share December 31, 2012 | |
|---|---|---|
| | Fair Value * | Unfunded Commitment |
| Domestic (a) | $ 57,333 | $ - |
| International (b) | 32,421 | - |
| Fixed income (c) | 61,657 | - |
| Target funds (d) | 934,733 | - |
| Total investments at fair value | $ 1,086,144 | $ - |

* The fair values of the investments have been estimated using the net asset value of the investment.

(a) Domestic strategies seek to invest in a diversified portfolio of common stocks and bonds.

(b) International strategies seek long-term growth of capital primarily through investments in foreign securities.

(c) Fixed income strategies seek to invest in bonds or debt of a company or government entity. These investment options typically carry more risk that short-term fixed than short-term fixed income investment options, but less overall risk than equities.

(d) Target fund strategies seek to invest in affiliated and may invest in nonaffiliated open-ended mutual funds, insurance company separate accounts, and collective trust funds that Principal Trust considered appropriate based on the remaining time horizon of a particular target date fund.

The redemption frequency (if currently eligible), is daily. There are no redemption restrictions on the investments.

## Note 6. Rollover Contributions

On August 14, 2013, the Company approved an amendment to increase the list of adopting employers effective July 28, 2013. All other provisions of the Plan remain unchanged and controlling. An aggregate of $10,904,372 was rolled into the Plan during the year ended December 31, 2013, and is included in rollovers on the statement of changes in net assets available for benefits.

**Note 7. Related Party and Party-In-Interest Transactions**

Certain plan investments are managed by Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company. Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company is the trustee, as defined by the Plan, and, therefore, these transactions qualify as party-in-interest transactions.

**Note 8. Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants are entitled to the entire amount of their account.

**Note 9. Tax Status**

The Plan uses a prototype plan document sponsored by Principal Life Insurance Co ("PLIC"). The internal Revenue Service ("IRS") has determined and informed PLIC, in a letter dated March 31, 2008, that the prototype document satisfied the applicable provisions of the IRC. The Plan itself has not received a determination letter from the IRS. Nevertheless, the plan administrator believes the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC, and therefore believes that the Plan is qualified and the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. 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 in progress for any tax periods. The plan administrator believes the Plan is subject to income tax examinations for all years since inception.

**Note 10. Risks and Uncertainties**

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

Certain employee contributions were not remitted to the Plan within the time frame specified by the Department of Labor's Regulation 29 CFR 2510.3-102, thus constituting nonexempt transactions between the Plan and the Company for the year ended December 31, 2013.

**Note 11. Reconciliation of Financial Statement to Form 5500**

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

| | | |
|---|---|---|
| Net assets available for benefits per the financial statements | $ | 1,539,230 |
| Participant contributions receivable | | (481) |
| Net assets available for benefits per the Form 5500 | $ | 1,538,749 |

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

| | | |
|---|---|---|
| Net change in net assets per the financial statements | $ | 13,148,357 |
| Current year participants contributions | | 481 |
| Net income per the Form 5500 | $ | 13,148,838 |

**POST ACUTE PARTNERS RETIREMENT PLAN**
**Schedule Of Delinquent Participant Contributions**
**For The Year Ended December 31, 2013**
**EIN # 27-3027795**
**Plan # 001**

| | Total that Constitute Nonexempt Prohibited Transactions | | | |
|---|---|---|---|---|
| Participant Contributions Transferred Late to Plan | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | Total Fully Corrected Under VFCP and PTE 2002-51 |
| Check Here if Late Participant Loan Repayments are Included: ☒ | | | | |
| $15,434 | - | - | 15,434 | - |

**POST ACUTE PARTNERS RETIREMENT PLAN**
**Schedule of Assets Held for Investment Purposes**
**For the Year Ended December 31, 2013**
**Schedule H - Line 4i**
**EIN# 27-3027795**
**Plan# 001**

| (a) | (b) Identity of issue | (c) Description of investment | (e) Current value (1) |
|---|---|---|---|
| * | Principal Trust Income Fund R3 | Common/Collective Trust | $ 141,806 |
| * | Principal Trust Target 2015 Fd R3 | Common/Collective Trust | 900,699 |
| * | Principal Trust Target 2020 Fd R3 | Common/Collective Trust | 1,995,486 |
| * | Principal Trust Target 2025 Fd R3 | Common/Collective Trust | 1,921,212 |
| * | Principal Trust Target 2030 Fd R3 | Common/Collective Trust | 1,784,790 |
| * | Principal Trust Target 2035 Fd R3 | Common/Collective Trust | 1,614,580 |
| * | Principal Trust Target 2040 Fd R3 | Common/Collective Trust | 1,459,182 |
| * | Principal Trust Target 2045 Fd R3 | Common/Collective Trust | 741,526 |
| * | Principal Trust Target 2050 Fd R3 | Common/Collective Trust | 252,458 |
| * | Principal Trust Target 2055 Fd R3 | Common/Collective Trust | 116,964 |
| * | Principal Trust Target 2010 Fd R3 | Common/Collective Trust | 269,637 |
| * | Principal Intl Equity Index SA-R4 | Pooled Separate Accounts | 138,013 |
| * | Principal LgCap S&P 500 Index SA-R4 | Pooled Separate Accounts | 177,162 |
| * | Principal MidCap S&P 400 Index SA-R4 | Pooled Separate Accounts | 193,581 |
| * | Principal MidCap Value I SA-R4 | Pooled Separate Accounts | 196,406 |
| * | Principal SmCap S&P 600 Index SA-R4 | Pooled Separate Accounts | 150,014 |
| * | Principal Bond Mkt Index SA-R4 | Pooled Separate Accounts | 230,779 |
| | American Century Infla Adj Bond A Fund | Registered Investment Companies | 9,829 |
| | American Century Real Estate A Fund | Registered Investment Companies | 22,269 |
| | Janus Triton R Fund | Registered Investment Companies | 121,818 |
| | JP Morgan Govt Bond A Fund | Registered Investment Companies | 8,965 |
| | Loomis Sayles Strat Inc A Fund | Registered Investment Companies | 46,839 |
| | MainStay High Yield Corp Bond Inv Fd | Registered Investment Companies | 228,242 |
| | MFS Mass Inv Growth Stk R3 Fd | Registered Investment Companies | 201,750 |
| | Oppenheimer Developing Markets A Fund | Registered Investment Companies | 85,179 |
| | Oppenheimer Equity Income A Fund | Registered Investment Companies | 298,385 |
| | Oppenheimer Intl Dividend A Fund | Registered Investment Companies | 154,107 |
| | Oppenheimer Rising Dividend A Fd | Registered Investment Companies | 90,453 |
| * | Principal Fixed Guaranteed Option | Insurance Company General Account | 668,471 |
| | Total investments | | 14,220,602 |
| * | **Notes Receivable from Participants** | Outstanding participant loans (interest rate of 3.25%) | 136,559 |
| | **Total Assets Held at End of the Year** | | $ 14,357,161 |

* Denotes party-in-interest
(1) As certified by trustee

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# SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

POST ACUTE PARTNERS RETIREMENT PLAN

EIN 27 3027795
PLAN NUMBER 001
PLAN YEAR 01/01/2013 TO 12/31/2013

| (A) | (B) Identity of issuer, borrower, lessor or similar party. | (C) Description of investment including maturity date, rate of interest, collateral, par or maturity value. | (D) Cost | (E) Current Value |
|---|---|---|---|---|
| | American Century Investments | Registered Investment Company AM CENT INFLA ADJ BOND A FD | $ 0.00 | $ 9,829.26 |
| | American Century Investments | Registered Investment Company AM CENT REAL ESTATE A FUND | $ 0.00 | $ 22,268.52 |
| | Janus International Holding, LLC | Registered Investment Company Janus Triton R Fund | $ 0.00 | $ 121,817.98 |
| | JP Morgan Funds | Registered Investment Company JP MORGAN GOVT BOND A FUND | $ 0.00 | $ 8,965.32 |
| | Loomis Sayles | Registered Investment Company LOOMIS SAYLES STRAT INC A FUND | $ 0.00 | $ 46,838.64 |
| | MainStay Funds | Registered Investment Company MainStay Hgh Yld Crp Bd Inv Fd | $ 0.00 | $ 228,242.12 |
| | MFS Investment Management | Registered Investment Company MFS Mass Inv Growth Stk R3 Fd | $ 0.00 | $ 201,750.53 |
| | Oppenheimer | Registered Investment Company Oppen Developing Mkts A Fund | $ 0.00 | $ 85,179.48 |
| | Oppenheimer | Registered Investment Company Oppen Equity Income A Fund | $ 0.00 | $ 298,385.44 |
| | Oppenheimer | Registered Investment Company Oppenheimer Int'l Div A Fund | $ 0.00 | $ 154,106.59 |
| | Oppenheimer | Registered Investment Company Oppenheimer Rising Div A Fd | $ 0.00 | $ 90,452.57 |
| * | Principal Life Insurance Company | Insurance Company General Prin Fixed Inc Guar Option | $ 0.00 | $ 668,471.14 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Intl Equity Index SA-R4 | $ 0.00 | $ 138,012.55 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LgCap S&P 500 Index SA-R4 | $ 0.00 | $ 177,162.17 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin MidCap S&P 400 Idx SA-R4 | $ 0.00 | $ 193,580.68 |

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

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# SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

POST ACUTE PARTNERS RETIREMENT PLAN

EIN 27 3027795
PLAN NUMBER 001
PLAN YEAR 01/01/2013 TO 12/31/2013

| (A) | (B) Identity of issuer, borrower, lessor or similar party. | (C) Description of investment including maturity date, rate of interest, collateral, par or maturity value. | (D) Cost | (E) Current Value |
|---|---|---|---|---|
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin MidCap Value I SA-R4 | $ 0.00 | $ 196,406.20 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin SmCap S&P 600 Index SA-R4 | $ 0.00 | $ 150,013.92 |
| * | Principal Trust Company | Common/Collective Trust<br>Prin Trust Income Fund R3 | $ 0.00 | $ 141,805.71 |
| * | Principal Trust Company | Common/Collective Trust<br>Prin Trust Tgt 2015 Fd R3 | $ 0.00 | $ 900,699.00 |
| * | Principal Trust Company | Common/Collective Trust<br>Prin Trust Tgt 2020 Fd R3 | $ 0.00 | $ 1,995,486.36 |
| * | Principal Trust Company | Common/Collective Trust<br>Prin Trust Tgt 2025 Fd R3 | $ 0.00 | $ 1,921,212.06 |
| * | Principal Trust Company | Common/Collective Trust<br>Prin Trust Tgt 2030 Fd R3 | $ 0.00 | $ 1,784,789.69 |
| * | Principal Trust Company | Common/Collective Trust<br>Prin Trust Tgt 2035 Fd R3 | $ 0.00 | $ 1,614,580.22 |
| * | Principal Trust Company | Common/Collective Trust<br>Prin Trust Tgt 2040 Fd R3 | $ 0.00 | $ 1,459,181.61 |
| * | Principal Trust Company | Common/Collective Trust<br>Prin Trust Tgt 2045 Fd R3 | $ 0.00 | $ 741,526.23 |
| * | Principal Trust Company | Common/Collective Trust<br>Prin Trust Tgt 2050 Fd R3 | $ 0.00 | $ 252,458.25 |
| * | Principal Trust Company | Common/Collective Trust<br>Prin Trust Tgt 2055 Fd R3 | $ 0.00 | $ 116,964.28 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Principal Bond Mkt Index SA-R4 | $ 0.00 | $ 230,779.14 |
| * | Principal Trust Company | Common/Collective Trust<br>PRIN TRUST TGT 2010 FD R3 | $ 0.00 | $ 269,636.55 |
| | Participant Loans | Range of Interest Rates<br>Rates Range From 3.25% To 3.25% | $ 0.00 | $ 136,559.00 |

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)