

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
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information												
1a Name of plan <u>SENIOR CARE 401K PLAN</u> 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>DAYTON SENIOR CARE, LLC</u> <u>5790 DENLINGER ROAD</u> <u>DAYTON, OH 45426</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/01/1997</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>20-5347202</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>423-238-5736</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>623000</u></td> </tr> <tr> <td colspan="2" style="background-color: #cccccc; height: 40px;"></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>07/01/1997</u>		2b Employer Identification Number (EIN) <u>20-5347202</u>		2c Sponsor's telephone number <u>423-238-5736</u>		2d Business code (see instructions) <u>623000</u>			
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2d Business code (see instructions) <u>623000</u>													

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	<u>12/11/2014</u> Date	<u>KAREN MARSHALL</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		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 1178
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	0
b Retired or separated participants receiving benefits	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	0
f Total. Add lines 6d and 6e	6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	47
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2F 2G 2J 2K 2T 3D 3H 2E		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan SENIOR CARE 401K PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 DAYTON SENIOR CARE, LLC	D Employer Identification Number (EIN) 20-5347202	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	7800	Yes ☒ No ☐	Yes ☒ No ☐	0	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 ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>SENIOR CARE 401K PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DAYTON SENIOR CARE, LLC</u>	D Employer Identification Number (EIN) <u>20-5347202</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a	0	0
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	0	0
	(2) Participant contributions	1b(2)	0	0
	(3) Other	1b(3)	0	0
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	230816	26878
	(2) U.S. Government securities	1c(2)	0	0
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)	0	0
	(B) All other	1c(3)(B)	0	0
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)	0	0
	(B) Common	1c(4)(B)	0	0
	(5) Partnership/joint venture interests	1c(5)	0	0
	(6) Real estate (other than employer real property)	1c(6)	0	0
	(7) Loans (other than to participants)	1c(7)	0	0
	(8) Participant loans	1c(8)	45727	10314
	(9) Value of interest in common/collective trusts	1c(9)	0	0
	(10) Value of interest in pooled separate accounts	1c(10)	0	0
	(11) Value of interest in master trust investment accounts	1c(11)	0	0
	(12) Value of interest in 103-12 investment entities	1c(12)	0	0
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1351397	407000
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
	(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	1627940	444192

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1627940	444192
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	22934	
(B) Participants	2a(1)(B)	163331	
(C) Others (including rollovers)	2a(1)(C)	51502	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		237767
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)	2612	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2612
(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)	39384	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		39384
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		175959
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		455722

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1618690	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	2604	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1621294
f Corrective distributions (see instructions)	2f		10361
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	7815	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		7815
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1639470

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1183748
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) ☒ Disclaimer (4) ☐ Adverse

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

☒ Yes ☐ No

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

(1) Name: MOORE STEPHENS LOVELACE, PA

(2) EIN: 59-3070669

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a	X		5576
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		162794
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☒ Yes ☐ No Amount: 0

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 SENIOR CARE 401K PLAN				B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 DAYTON SENIOR CARE, LLC				D Employer Identification Number (EIN) 20-5347202	
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	
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): 04-6568107					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....				3	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☐ N/A					
If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____					
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.				Schedule R (Form 5500) 2013 v. 130118	

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): _____

SENIOR CARE 401(k) PLAN

FORM 5500 - SCHEDULE H, LINE 4(a) - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

EIN: 20-5347202

Plan Number: 001

Year Ended December 31, 2013

Participant Contributions Transferred Late to Plan		Total That Constitutes Nonexempt Prohibited Transactions \$5,576			Total Fully Corrected Under VFCP and PTE 2002-51	
Check here if late participant loan repayments are included	Plan Year	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP		
☐	2013	\$ 2,365	\$ -	\$ -		\$ -
☐	2012	\$ 3,211	\$ -	\$ -		\$ -

SENIOR CARE 401(k) PLAN

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES**

Year Ended December 31, 2013

C O N T E N T S

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MOORE STEPHENS
LOVELACE, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Plan Administrator
Senior Care 401(k) Plan
Dayton, Ohio

We were engaged to audit the accompanying financial statements of Senior Care 401(k) Plan (the "Plan"), which comprise the statements of net assets in liquidation available for benefits as of December 31, 2013 and the statement of net assets available for benefits as of December 31, 2012, and the related statement of changes in net assets in liquidation 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits 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 ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 3 of the notes to the financial statements, which was certified by Fidelity Management Trust Company (the "Plan Custodian"), except for comparing such information with the related information included in the accompanying financial statements. We have been informed by the Plan administrator that the Plan Custodian holds the Plan's investment assets and participant loans and executes investment and loan transactions. The Plan administrator has obtained certifications from the Plan Custodian as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by the Plan Custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matters 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.

Liquidation Basis of Accounting

As further discussed in Note 1 of the notes to the financial statements, the Plan Sponsor approved a plan of liquidation in November 2013, and the Plan commenced liquidation shortly thereafter. As a result, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2012 financial statements to the liquidation basis used in presenting the 2013 financial statements. Our report is not modified with respect to this matter.

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013 and the supplemental schedule of delinquent participant contributions are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA 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 matters described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the Plan Custodian, has been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.



MOORE STEPHENS LOVELACE, P.A.
Certified Public Accountants

Orlando, Florida
October 15, 2014

SENIOR CARE 401(k) PLAN

STATEMENTS OF NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS

December 31, 2013 and 2012

	2013 <i>(Liquidation Basis)</i>	2012 <i>(Going Concern Basis)</i>
ASSETS		
Investments, at fair value:		
Money market	\$ 26,878	\$ 230,816
Registered investment companies	<u>407,000</u>	<u>1,351,398</u>
TOTAL INVESTMENTS	433,878	1,582,214
Contributions receivable:		
Employer	-	354
Participants	<u>-</u>	<u>1,329</u>
TOTAL CONTRIBUTIONS RECEIVABLE	-	1,683
Participant loans	<u>10,314</u>	<u>45,727</u>
TOTAL ASSETS	444,192	1,629,624
LIABILITIES		
Excess contributions payable	<u>8,967</u>	<u>10,361</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 435,225</u>	<u>\$ 1,619,263</u>

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

SENIOR CARE 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS

Year Ended December 31, 2013

INVESTMENT INCOME:	
Net appreciation in fair value of investments	\$ 175,959
Interest and dividends	<u>39,384</u>
	TOTAL INVESTMENT INCOME
	215,343
INTEREST ON PARTICIPANT LOANS	2,612
CONTRIBUTIONS:	
Employer	21,365
Participants	154,250
Rollovers	<u>51,502</u>
	TOTAL CONTRIBUTIONS
	<u>227,117</u>
	TOTAL ADDITIONS
	445,072
DEDUCTIONS:	
Benefits paid to participants	1,618,690
Administrative expenses and other	<u>10,420</u>
	TOTAL DEDUCTIONS
	<u>1,629,110</u>
	DECREASE IN NET ASSETS
	(1,184,038)
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	<u>1,619,263</u>
NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS - END OF YEAR	<u>\$ 435,225</u>

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

SENIOR CARE 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2013

NOTE 1 - PLAN DESCRIPTION

The following description of the Senior Care 401(k) Plan (the “Plan”) (f/k/a Dayton Senior Care d/b/a Friendship Village 401(k) Salary Savings Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

The Plan, which was established on July 1, 1997 and subsequently amended, is classified as a defined-contribution plan covering all eligible employees of Dayton Senior Care, LLC d/b/a Friendship Village; Sebring Senior Care, LLC d/b/a The Palms of Sebring; Cincinnati Senior Care, LLC d/b/a Hyde Park Health Center; Covington Investments, LLC; Covington Senior Living, LLC; and, starting in October 2011, Nashville Senior Care, LLC (collectively, the “Company” or “Employer”), who are age 21 or older, have completed three months of continuous service during the Plan year, and are employed on the next entry date. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Participation in the Plan is voluntary. Dayton Senior Care, LLC; Sebring Senior Care, LLC; Cincinnati Senior Care, LLC; Covington Investments, LLC; Covington Senior Living, LLC; and Nashville Senior Care, LLC are related through common ownership.

Plan Termination

In November 2013, the Plan Sponsor approved a plan of liquidation, and the Plan commenced liquidation shortly thereafter. The Company notified participants that it will make no further contributions to the Plan subsequent to November 25, 2013, and requested that participants withdraw their account balances by January 22, 2014. For participants who do not request a distribution of their account, their accounts were to be closed and distributed via cash distributions as soon as administratively feasible on or after January 22, 2014.

Contributions

Contributions to the Plan ceased as of November 25, 2013 due to Plan termination. For periods prior to that date, under the Plan provisions, each participant could elect to contribute, on a tax-deferred basis, from 1% to 90% of their eligible salary each payroll period subject to Internal Revenue Service (“IRS”) limits (\$17,500 and \$17,000 for 2013 and 2012, respectively). Participants could also contribute amounts representing distributions from other qualified, defined-contribution plans. Company matching contributions were determined each payroll period and, during the year ended December 31, 2013, equaled 15% of the first 10% of the participant’s compensation that was deferred as an elective deferral. The Company could also make discretionary contributions to the Plan at its sole discretion. No discretionary contributions were made during the year ended December 31, 2013.

NOTE 1 - PLAN DESCRIPTION (Continued)

Participant Accounts

Under the Plan, a separate account was maintained for each participant, and each participant account was credited with the participant's contribution, an allocation of the Company's matching contribution, an allocation of the Company's discretionary contribution, and an allocation of Plan earnings or losses. Allocations to participants' accounts were based on participants' compensation or account balances, as defined by the provisions of the Plan. The benefit to which a participant was entitled was the benefit that could be provided from the participant's account.

Investment Options

Upon enrollment in the Plan, participants could elect to have their employee and Company contributions and related earnings thereon allocated to one or more registered investment company funds offered by the Plan and held at Fidelity Management Trust Company (the "Plan Custodian").

Vesting

Participants were immediately vested in all participant contributions and the Company's matching and discretionary contributions. Due to the Plan termination, all participants were treated as having a fully vested interest in their account balances, including participant and Company contributions.

Participant Loans

Participants could borrow a minimum of \$1,000 up to a maximum of the lesser of \$50,000, or 50%, of the value of the accrued benefit of their account balance. Participant loan terms ranged from 1-5 years, or up to 10 years for the purchase of a principal residence. The loans were collateralized by the balance in the participant's account and bore interest at a variable rate, as defined by the Plan. Principal and interest was paid ratably through payroll deduction. Participants could have only one outstanding loan at a time.

Payment of Benefits

Prior to the Plan termination effective date, distribution of benefits could be made in a lump-sum, cash payment equal to the value of the participant's interest in their account. Upon termination of service, for reasons other than death, disability or retirement, a participant could receive a lump-sum payment equal to the value of their account. There were no vested amounts allocated to accounts of participants who, as of December 31, 2013 and 2012, elected to withdraw from the Plan but had not yet been paid.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies followed in the preparation of these financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

The Plan's financial statements are prepared on the accrual basis of accounting. Due to the decision to terminate the Plan in November 2013, the financial statements for 2013 have been prepared using the liquidation basis of accounting. This adoption of the liquidation basis of accounting had no significant effect on the financial statements, as all investments are recorded at fair value.

Estimates

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

Investment Valuation and Income Recognition

The Plan's investments include registered investment companies and a money market fund and are valued at fair value. Investments in registered investment companies and the money market are valued at the funds' reported net asset value ("NAV"). NAV is calculated as of the close of business of the New York Stock Exchange and is based upon the fair value of the funds' underlying securities, less fund liabilities. When calculating a fund's NAV, portfolio securities for which market quotations are readily available are generally valued at their market value, which is typically the last quoted sales price at the time of valuation. When there are no readily available market quotations for a security, the portfolio security is valued based on its fair value, which is typically the amount which the fund might reasonably expect to receive for the security upon a current sale.

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

Purchases and sales of marketable securities are reflected on a trade-date basis. Dividend income is recorded on the dividend date. Interest income is recorded as earned on the accrual basis.

In accordance with the Plan's policy of stating marketable securities at market value, the change in net appreciation (depreciation) in the fair value of investments for the fiscal year is reflected in the statement of changes in net assets available for benefits.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Risk

The Plan's investments are not insured and are subject to credit and market risks. Financial information relating to those investments is included in these financial statements based on information provided by Fidelity Management Trust Company, as the Plan Custodian.

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

Participant Loans

Participant loans are recorded at their unpaid principal balance, plus accrued but unpaid interest.

Contributions

Company contributions to the Plan are recorded in the period in which they become obligations of the Company.

Payment of Benefits

Benefit payments are recorded upon distribution.

Administrative and Other Costs

Plan administration costs are paid from the assets of the Plan, as provided by the Plan provisions, and include recordkeeping and trustee fees. Investment-related expenses are charged to the particular investment fund to which such expenses are related and are netted against net appreciation in the fair value of investments. Certain other administrative expenses are paid directly by the Company and will not be reimbursed by the Plan.

Net Appreciation (Depreciation) in Fair Value of Investments

The Plan presents, in the statement of changes in net assets available for benefits, the net appreciation (depreciation) in the fair value of its investments, which includes unrealized appreciation (depreciation) on those investments.

Subsequent Events

In preparing these financial statements, the Company has evaluated events and transactions for potential recognition through October 15, 2014, the date the financial statements were available to be issued.

NOTE 3 - PLAN CERTIFICATION

The Plan Custodian holds the Plan's investments and participant loans and executes all investment and loan transactions. All investment and participant loan information disclosed in the accompanying financial statements and supplemental schedules, including investments and participant loans held at December 31, 2013 and 2012, net appreciation in fair value of investments, and dividends and interest for the year ended December 31, 2013, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Plan Custodian.

NOTE 4 - INCOME TAX STATUS

The Plan was designed to be a qualified trust under Section 401 of the Internal Revenue Code ("IRC") and was subject to the provisions of ERISA. The Plan had not requested a determination letter from the IRS stating that the Plan was qualified under Section 401 of the IRC. However, the adopted Plan was based on a volume submitter plan sponsored by Fidelity Management & Research Co. The volume submitter plan received a favorable opinion letter of qualification from the IRS, dated March 31, 2008. The Plan was amended since receiving the opinion letter. However, the Plan administrator believes that the adopted and amended Plan continues to qualify and would remain exempt from federal income taxes under Section 401 of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements. As of December 31, 2013, with few exceptions, the Plan is no longer subject to income tax examinations by U.S. federal taxing authorities for any years before 2010.

NOTE 5 - INVESTMENTS

The following presents the fair value of investments that represent 5% or more of the Plan's net assets in liquidation and the Plan's net assets at December 31, 2013 and 2012, respectively:

	2013 <i>(Liquidation Basis)</i>	2012 <i>(Going Concern Basis)</i>
Fidelity Freedom 2025 Fund	\$ 136,244	\$ 210,143
Fidelity Freedom 2030 Fund	\$ 57,202	\$ 171,988
Fidelity Puritan Fund	\$ 49,662	*
Fidelity Freedom 2050 Fund	\$ 30,877	*
Fidelity Freedom 2035 Fund	\$ 28,879	\$ 119,777
Fidelity Retirement Money Market	\$ 26,878	\$ 230,816
Fidelity Freedom 2015 Fund	\$ 23,866	\$ 169,779
Fidelity Freedom 2020 Fund	\$ 22,744	\$ 125,339

**Less than 5% of assets available for benefits*

NOTE 6 - FAIR VALUE MEASUREMENT

The fair value of financial instruments is presented based upon a hierarchy of levels that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described as follows:

- **Level 1** - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- **Level 2** - Inputs to the valuation methodology that are observable, either directly or indirectly, 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 for substantially the full term of the assets or liabilities. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- **Level 3** - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2013 and 2012:

December 31, 2013				
	Level 1	Level 2	Level 3	Total
Investments:	<i>(Liquidation Basis)</i>			
Money market funds	\$ 26,878	\$ -	\$ -	\$ 26,878
Bond funds	2,121	-	-	2,121
Balanced/hybrid fund	49,662	-	-	49,662
Large cap funds	23,774	-	-	23,774
Mid cap funds	798	-	-	798
Small cap funds	3,215	-	-	3,215
International/global equity funds	6,914	-	-	6,914
Target-date funds	320,067	-	-	320,067
Specialty funds (real estate)	449	-	-	449
Investments at fair value	\$ 433,878	\$ -	\$ -	\$ 433,878

December 31, 2012				
	Level 1	Level 2	Level 3	Total
Investments:	<i>(Going Concern Basis)</i>			
Money market funds	\$ 230,816	\$ -	\$ -	\$ 230,816
Bond funds	66,931	-	-	66,931
Balanced/hybrid fund	69,604	-	-	69,604
Large cap funds	161,656	-	-	161,656
Mid cap funds	36,516	-	-	36,516
Small cap funds	16,621	-	-	16,621
International/global equity funds	25,278	-	-	25,278
Target-date funds	972,004	-	-	972,004
Specialty funds (real estate)	2,788	-	-	2,788
Investments at fair value	\$ 1,582,214	\$ -	\$ -	\$ 1,582,214

NOTE 7 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets in liquidation available for benefits and net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2013 and 2012, respectively:

	2013 <i>(Liquidation Basis)</i>	2012 <i>(Going Concern Basis)</i>
Per financial statements	\$ 435,225	\$1,619,263
Add: Excess contributions payable	8,967	10,361
Less: Employer contributions receivable	-	(354)
Less: Participant contributions receivable	-	(1,329)
Net assets available for benefits per Form 5500	<u>\$ 444,192</u>	<u>\$1,627,941</u>

The following is a reconciliation of the net decrease in net assets in liquidation available for benefits, as presented in the financial statements, to the Plan's Form 5500 for the year ended December 31, 2013:

Decrease in net assets in liquidation available for benefits per financial statements	\$ (1,184,038)
Add: Excess contributions payable at December 31, 2013	8,967
Less: Excess contributions payable at December 31, 2012	(10,361)
Add: Contributions receivable at December 31, 2012	<u>1,683</u>
Net decrease in net assets available for benefits per Form 5500	<u>\$ 1,183,749</u>

NOTE 8 - PROHIBITED TRANSACTIONS

Certain employee contributions aggregating approximately \$6,000 were not transmitted to the Plan in a timely manner during the 2013 and 2012 Plan years. The Company remitted these delinquent employee contributions within the respective Plan years, and is in the process of remitting the related lost earnings on all delinquent employee contributions.

SUPPLEMENTAL SCHEDULES

SENIOR CARE 401(k) PLAN

FORM 5500 - SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 20-5347202

Plan Number: 001

December 31, 2013

(a)	(b)	(c)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	Current Value
*	Fidelity Investments	Retirement Money Market Fund	\$ 26,878
*	Fidelity Investments	Freedom 2025 Fund	\$ 136,244
*	Fidelity Investments	Freedom 2030 Fund	\$ 57,202
*	Fidelity Investments	Freedom 2015 Fund	\$ 23,866
*	Fidelity Investments	Freedom 2020 Fund	\$ 22,744
*	Fidelity Investments	Freedom 2035 Fund	\$ 28,879
*	Fidelity Investments	Puritan Fund	\$ 49,662
*	Fidelity Investments	Freedom 2010 Fund	\$ 992
*	Fidelity Investments	Freedom 2050 Fund	\$ 30,877
*	Fidelity Investments	Freedom 2040 Fund	\$ 7,807
*	Fidelity Investments	Investment Grade Bond Fund	\$ 846
*	Fidelity Investments	Blue Chip Growth Fund	\$ 1,243
*	Fidelity Investments	OTC Portfolio Fund	\$ 14,821
*	Fidelity Investments	International Discovery Fund	\$ 3,703
*	Fidelity Investments	Freedom 2045 Fund	\$ 11,456
*	Fidelity Investments	Total Bond Fund	\$ 109
*	Fidelity Investments	Fidelity Small Cap Discovery Fund	\$ 2,395
*	Fidelity Investments	Fifty Fund	\$ 3,256
*	Fidelity Investments	Intermediate Bond Fund	\$ 1,166
*	Fidelity Investments	Fidelity Fund	\$ 1,118
*	Fidelity Investments	Leveraged Company Stock Fund	\$ 758
*	Fidelity Investments	Dividend Growth Fund	\$ 877
*	Fidelity Investments	Large Cap Stock Fund	\$ 2,100
*	Fidelity Investments	Overseas Fund	\$ 3,211
*	Fidelity Investments	Real Estate Investors Fund	\$ 449
*	Fidelity Investments	Small Cap Stock SEL Fund	\$ 820
*	Fidelity Investments	Spartan Total Market IDX ADV	\$ 359
*	Fidelity Investments	Growth Strategies Fund	\$ 40
*	Participant Loans	Interest rate 8.25%	\$ 10,314

* *Party-in-interest*

See Report of Independent Certified Public Accountants.

SENIOR CARE 401(k) PLAN

FORM 5500 - SCHEDULE H, LINE 4(a) - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

EIN: 20-5347202

Plan Number: 001

Year Ended December 31, 2013

Participant Contributions Transferred Late to Plan		Total That Constitutes Nonexempt Prohibited Transactions \$5,576			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if late participant loan repayments are included	Plan Year	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
☐	2013	\$ 2,365	\$ -	\$ -	\$ -
☐	2012	\$ 3,211	\$ -	\$ -	\$ -

See Report of Independent Certified Public Accountants.

SENIOR CARE 401(k) PLAN

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES**

Year Ended December 31, 2013

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MOORE STEPHENS
LOVELACE, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Plan Administrator
Senior Care 401(k) Plan
Dayton, Ohio

We were engaged to audit the accompanying financial statements of Senior Care 401(k) Plan (the "Plan"), which comprise the statements of net assets in liquidation available for benefits as of December 31, 2013 and the statement of net assets available for benefits as of December 31, 2012, and the related statement of changes in net assets in liquidation 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits 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 ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 3 of the notes to the financial statements, which was certified by Fidelity Management Trust Company (the "Plan Custodian"), except for comparing such information with the related information included in the accompanying financial statements. We have been informed by the Plan administrator that the Plan Custodian holds the Plan's investment assets and participant loans and executes investment and loan transactions. The Plan administrator has obtained certifications from the Plan Custodian as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the Plan administrator by the Plan Custodian is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matters 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.

Liquidation Basis of Accounting

As further discussed in Note 1 of the notes to the financial statements, the Plan Sponsor approved a plan of liquidation in November 2013, and the Plan commenced liquidation shortly thereafter. As a result, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2012 financial statements to the liquidation basis used in presenting the 2013 financial statements. Our report is not modified with respect to this matter.

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2013 and the supplemental schedule of delinquent participant contributions are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA 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 matters described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the Plan Custodian, has been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.



MOORE STEPHENS LOVELACE, P.A.
Certified Public Accountants

Orlando, Florida
October 15, 2014

SENIOR CARE 401(k) PLAN

STATEMENTS OF NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS

December 31, 2013 and 2012

	2013 <i>(Liquidation Basis)</i>	2012 <i>(Going Concern Basis)</i>
ASSETS		
Investments, at fair value:		
Money market	\$ 26,878	\$ 230,816
Registered investment companies	<u>407,000</u>	<u>1,351,398</u>
TOTAL INVESTMENTS	433,878	1,582,214
Contributions receivable:		
Employer	-	354
Participants	<u>-</u>	<u>1,329</u>
TOTAL CONTRIBUTIONS RECEIVABLE	-	1,683
Participant loans	<u>10,314</u>	<u>45,727</u>
TOTAL ASSETS	444,192	1,629,624
LIABILITIES		
Excess contributions payable	<u>8,967</u>	<u>10,361</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 435,225</u>	<u>\$ 1,619,263</u>

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

SENIOR CARE 401(k) PLAN

STATEMENT OF CHANGES IN NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS

Year Ended December 31, 2013

INVESTMENT INCOME:	
Net appreciation in fair value of investments	\$ 175,959
Interest and dividends	<u>39,384</u>
	TOTAL INVESTMENT INCOME
	215,343
INTEREST ON PARTICIPANT LOANS	2,612
CONTRIBUTIONS:	
Employer	21,365
Participants	154,250
Rollovers	<u>51,502</u>
	TOTAL CONTRIBUTIONS
	<u>227,117</u>
	TOTAL ADDITIONS
	445,072
DEDUCTIONS:	
Benefits paid to participants	1,618,690
Administrative expenses and other	<u>10,420</u>
	TOTAL DEDUCTIONS
	<u>1,629,110</u>
	DECREASE IN NET ASSETS
	(1,184,038)
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	<u>1,619,263</u>
NET ASSETS IN LIQUIDATION AVAILABLE FOR BENEFITS - END OF YEAR	<u>\$ 435,225</u>

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

SENIOR CARE 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2013

NOTE 1 - PLAN DESCRIPTION

The following description of the Senior Care 401(k) Plan (the “Plan”) (f/k/a Dayton Senior Care d/b/a Friendship Village 401(k) Salary Savings Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

The Plan, which was established on July 1, 1997 and subsequently amended, is classified as a defined-contribution plan covering all eligible employees of Dayton Senior Care, LLC d/b/a Friendship Village; Sebring Senior Care, LLC d/b/a The Palms of Sebring; Cincinnati Senior Care, LLC d/b/a Hyde Park Health Center; Covington Investments, LLC; Covington Senior Living, LLC; and, starting in October 2011, Nashville Senior Care, LLC (collectively, the “Company” or “Employer”), who are age 21 or older, have completed three months of continuous service during the Plan year, and are employed on the next entry date. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Participation in the Plan is voluntary. Dayton Senior Care, LLC; Sebring Senior Care, LLC; Cincinnati Senior Care, LLC; Covington Investments, LLC; Covington Senior Living, LLC; and Nashville Senior Care, LLC are related through common ownership.

Plan Termination

In November 2013, the Plan Sponsor approved a plan of liquidation, and the Plan commenced liquidation shortly thereafter. The Company notified participants that it will make no further contributions to the Plan subsequent to November 25, 2013, and requested that participants withdraw their account balances by January 22, 2014. For participants who do not request a distribution of their account, their accounts were to be closed and distributed via cash distributions as soon as administratively feasible on or after January 22, 2014.

Contributions

Contributions to the Plan ceased as of November 25, 2013 due to Plan termination. For periods prior to that date, under the Plan provisions, each participant could elect to contribute, on a tax-deferred basis, from 1% to 90% of their eligible salary each payroll period subject to Internal Revenue Service (“IRS”) limits (\$17,500 and \$17,000 for 2013 and 2012, respectively). Participants could also contribute amounts representing distributions from other qualified, defined-contribution plans. Company matching contributions were determined each payroll period and, during the year ended December 31, 2013, equaled 15% of the first 10% of the participant’s compensation that was deferred as an elective deferral. The Company could also make discretionary contributions to the Plan at its sole discretion. No discretionary contributions were made during the year ended December 31, 2013.

NOTE 1 - PLAN DESCRIPTION (Continued)

Participant Accounts

Under the Plan, a separate account was maintained for each participant, and each participant account was credited with the participant's contribution, an allocation of the Company's matching contribution, an allocation of the Company's discretionary contribution, and an allocation of Plan earnings or losses. Allocations to participants' accounts were based on participants' compensation or account balances, as defined by the provisions of the Plan. The benefit to which a participant was entitled was the benefit that could be provided from the participant's account.

Investment Options

Upon enrollment in the Plan, participants could elect to have their employee and Company contributions and related earnings thereon allocated to one or more registered investment company funds offered by the Plan and held at Fidelity Management Trust Company (the "Plan Custodian").

Vesting

Participants were immediately vested in all participant contributions and the Company's matching and discretionary contributions. Due to the Plan termination, all participants were treated as having a fully vested interest in their account balances, including participant and Company contributions.

Participant Loans

Participants could borrow a minimum of \$1,000 up to a maximum of the lesser of \$50,000, or 50%, of the value of the accrued benefit of their account balance. Participant loan terms ranged from 1-5 years, or up to 10 years for the purchase of a principal residence. The loans were collateralized by the balance in the participant's account and bore interest at a variable rate, as defined by the Plan. Principal and interest was paid ratably through payroll deduction. Participants could have only one outstanding loan at a time.

Payment of Benefits

Prior to the Plan termination effective date, distribution of benefits could be made in a lump-sum, cash payment equal to the value of the participant's interest in their account. Upon termination of service, for reasons other than death, disability or retirement, a participant could receive a lump-sum payment equal to the value of their account. There were no vested amounts allocated to accounts of participants who, as of December 31, 2013 and 2012, elected to withdraw from the Plan but had not yet been paid.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies followed in the preparation of these financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America.

Basis of Accounting

The Plan's financial statements are prepared on the accrual basis of accounting. Due to the decision to terminate the Plan in November 2013, the financial statements for 2013 have been prepared using the liquidation basis of accounting. This adoption of the liquidation basis of accounting had no significant effect on the financial statements, as all investments are recorded at fair value.

Estimates

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

Investment Valuation and Income Recognition

The Plan's investments include registered investment companies and a money market fund and are valued at fair value. Investments in registered investment companies and the money market are valued at the funds' reported net asset value ("NAV"). NAV is calculated as of the close of business of the New York Stock Exchange and is based upon the fair value of the funds' underlying securities, less fund liabilities. When calculating a fund's NAV, portfolio securities for which market quotations are readily available are generally valued at their market value, which is typically the last quoted sales price at the time of valuation. When there are no readily available market quotations for a security, the portfolio security is valued based on its fair value, which is typically the amount which the fund might reasonably expect to receive for the security upon a current sale.

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

Purchases and sales of marketable securities are reflected on a trade-date basis. Dividend income is recorded on the dividend date. Interest income is recorded as earned on the accrual basis.

In accordance with the Plan's policy of stating marketable securities at market value, the change in net appreciation (depreciation) in the fair value of investments for the fiscal year is reflected in the statement of changes in net assets available for benefits.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Risk

The Plan's investments are not insured and are subject to credit and market risks. Financial information relating to those investments is included in these financial statements based on information provided by Fidelity Management Trust Company, as the Plan Custodian.

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

Participant Loans

Participant loans are recorded at their unpaid principal balance, plus accrued but unpaid interest.

Contributions

Company contributions to the Plan are recorded in the period in which they become obligations of the Company.

Payment of Benefits

Benefit payments are recorded upon distribution.

Administrative and Other Costs

Plan administration costs are paid from the assets of the Plan, as provided by the Plan provisions, and include recordkeeping and trustee fees. Investment-related expenses are charged to the particular investment fund to which such expenses are related and are netted against net appreciation in the fair value of investments. Certain other administrative expenses are paid directly by the Company and will not be reimbursed by the Plan.

Net Appreciation (Depreciation) in Fair Value of Investments

The Plan presents, in the statement of changes in net assets available for benefits, the net appreciation (depreciation) in the fair value of its investments, which includes unrealized appreciation (depreciation) on those investments.

Subsequent Events

In preparing these financial statements, the Company has evaluated events and transactions for potential recognition through October 15, 2014, the date the financial statements were available to be issued.

NOTE 3 - PLAN CERTIFICATION

The Plan Custodian holds the Plan's investments and participant loans and executes all investment and loan transactions. All investment and participant loan information disclosed in the accompanying financial statements and supplemental schedules, including investments and participant loans held at December 31, 2013 and 2012, net appreciation in fair value of investments, and dividends and interest for the year ended December 31, 2013, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Plan Custodian.

NOTE 4 - INCOME TAX STATUS

The Plan was designed to be a qualified trust under Section 401 of the Internal Revenue Code ("IRC") and was subject to the provisions of ERISA. The Plan had not requested a determination letter from the IRS stating that the Plan was qualified under Section 401 of the IRC. However, the adopted Plan was based on a volume submitter plan sponsored by Fidelity Management & Research Co. The volume submitter plan received a favorable opinion letter of qualification from the IRS, dated March 31, 2008. The Plan was amended since receiving the opinion letter. However, the Plan administrator believes that the adopted and amended Plan continues to qualify and would remain exempt from federal income taxes under Section 401 of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements. As of December 31, 2013, with few exceptions, the Plan is no longer subject to income tax examinations by U.S. federal taxing authorities for any years before 2010.

NOTE 5 - INVESTMENTS

The following presents the fair value of investments that represent 5% or more of the Plan's net assets in liquidation and the Plan's net assets at December 31, 2013 and 2012, respectively:

	2013 <i>(Liquidation Basis)</i>	2012 <i>(Going Concern Basis)</i>
Fidelity Freedom 2025 Fund	\$ 136,244	\$ 210,143
Fidelity Freedom 2030 Fund	\$ 57,202	\$ 171,988
Fidelity Puritan Fund	\$ 49,662	*
Fidelity Freedom 2050 Fund	\$ 30,877	*
Fidelity Freedom 2035 Fund	\$ 28,879	\$ 119,777
Fidelity Retirement Money Market	\$ 26,878	\$ 230,816
Fidelity Freedom 2015 Fund	\$ 23,866	\$ 169,779
Fidelity Freedom 2020 Fund	\$ 22,744	\$ 125,339

**Less than 5% of assets available for benefits*

NOTE 6 - FAIR VALUE MEASUREMENT

The fair value of financial instruments is presented based upon a hierarchy of levels that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described as follows:

- **Level 1** - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- **Level 2** - Inputs to the valuation methodology that are observable, either directly or indirectly, 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 for substantially the full term of the assets or liabilities. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- **Level 3** - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2013 and 2012:

December 31, 2013				
	Level 1	Level 2	Level 3	Total
Investments:	<i>(Liquidation Basis)</i>			
Money market funds	\$ 26,878	\$ -	\$ -	\$ 26,878
Bond funds	2,121	-	-	2,121
Balanced/hybrid fund	49,662	-	-	49,662
Large cap funds	23,774	-	-	23,774
Mid cap funds	798	-	-	798
Small cap funds	3,215	-	-	3,215
International/global equity funds	6,914	-	-	6,914
Target-date funds	320,067	-	-	320,067
Specialty funds (real estate)	449	-	-	449
Investments at fair value	\$ 433,878	\$ -	\$ -	\$ 433,878

December 31, 2012				
	Level 1	Level 2	Level 3	Total
Investments:	<i>(Going Concern Basis)</i>			
Money market funds	\$ 230,816	\$ -	\$ -	\$ 230,816
Bond funds	66,931	-	-	66,931
Balanced/hybrid fund	69,604	-	-	69,604
Large cap funds	161,656	-	-	161,656
Mid cap funds	36,516	-	-	36,516
Small cap funds	16,621	-	-	16,621
International/global equity funds	25,278	-	-	25,278
Target-date funds	972,004	-	-	972,004
Specialty funds (real estate)	2,788	-	-	2,788
Investments at fair value	\$ 1,582,214	\$ -	\$ -	\$ 1,582,214

NOTE 7 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets in liquidation available for benefits and net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2013 and 2012, respectively:

	2013 <i>(Liquidation Basis)</i>	2012 <i>(Going Concern Basis)</i>
Per financial statements	\$ 435,225	\$1,619,263
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Less: Participant contributions receivable	-	(1,329)
Net assets available for benefits per Form 5500	<u>\$ 444,192</u>	<u>\$1,627,941</u>

The following is a reconciliation of the net decrease in net assets in liquidation available for benefits, as presented in the financial statements, to the Plan's Form 5500 for the year ended December 31, 2013:

Decrease in net assets in liquidation available for benefits per financial statements	\$ (1,184,038)
Add: Excess contributions payable at December 31, 2013	8,967
Less: Excess contributions payable at December 31, 2012	(10,361)
Add: Contributions receivable at December 31, 2012	<u>1,683</u>
Net decrease in net assets available for benefits per Form 5500	<u>\$ 1,183,749</u>

NOTE 8 - PROHIBITED TRANSACTIONS

Certain employee contributions aggregating approximately \$6,000 were not transmitted to the Plan in a timely manner during the 2013 and 2012 Plan years. The Company remitted these delinquent employee contributions within the respective Plan years, and is in the process of remitting the related lost earnings on all delinquent employee contributions.

SUPPLEMENTAL SCHEDULES

SENIOR CARE 401(k) PLAN

FORM 5500 - SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 20-5347202

Plan Number: 001

December 31, 2013

(a)	(b)	(c)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	Current Value
*	Fidelity Investments	Retirement Money Market Fund	\$ 26,878
*	Fidelity Investments	Freedom 2025 Fund	\$ 136,244
*	Fidelity Investments	Freedom 2030 Fund	\$ 57,202
*	Fidelity Investments	Freedom 2015 Fund	\$ 23,866
*	Fidelity Investments	Freedom 2020 Fund	\$ 22,744
*	Fidelity Investments	Freedom 2035 Fund	\$ 28,879
*	Fidelity Investments	Puritan Fund	\$ 49,662
*	Fidelity Investments	Freedom 2010 Fund	\$ 992
*	Fidelity Investments	Freedom 2050 Fund	\$ 30,877
*	Fidelity Investments	Freedom 2040 Fund	\$ 7,807
*	Fidelity Investments	Investment Grade Bond Fund	\$ 846
*	Fidelity Investments	Blue Chip Growth Fund	\$ 1,243
*	Fidelity Investments	OTC Portfolio Fund	\$ 14,821
*	Fidelity Investments	International Discovery Fund	\$ 3,703
*	Fidelity Investments	Freedom 2045 Fund	\$ 11,456
*	Fidelity Investments	Total Bond Fund	\$ 109
*	Fidelity Investments	Fidelity Small Cap Discovery Fund	\$ 2,395
*	Fidelity Investments	Fifty Fund	\$ 3,256
*	Fidelity Investments	Intermediate Bond Fund	\$ 1,166
*	Fidelity Investments	Fidelity Fund	\$ 1,118
*	Fidelity Investments	Leveraged Company Stock Fund	\$ 758
*	Fidelity Investments	Dividend Growth Fund	\$ 877
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*	Fidelity Investments	Real Estate Investors Fund	\$ 449
*	Fidelity Investments	Small Cap Stock SEL Fund	\$ 820
*	Fidelity Investments	Spartan Total Market IDX ADV	\$ 359
*	Fidelity Investments	Growth Strategies Fund	\$ 40
*	Participant Loans	Interest rate 8.25%	\$ 10,314

* *Party-in-interest*

See Report of Independent Certified Public Accountants.

SENIOR CARE 401(k) PLAN

FORM 5500 - SCHEDULE H, LINE 4(a) - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

EIN: 20-5347202

Plan Number: 001

Year Ended December 31, 2013

Participant Contributions Transferred Late to Plan		Total That Constitutes Nonexempt Prohibited Transactions \$5,576			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if late participant loan repayments are included	Plan Year	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
☐	2013	\$ 2,365	\$ -	\$ -	\$ -
☐	2012	\$ 3,211	\$ -	\$ -	\$ -

See Report of Independent Certified Public Accountants.