

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 <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>QUANTUM MEDICAL RADIOLOGY, P.C. 401(K) PROFIT SHARING PLAN</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>10/01/2006</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>10/01/2006</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>10/01/2006</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>QUANTUM MEDICAL RADIOLOGY, P.C.</u> <u>3520 PIEDMONT ROAD, NE,</u> <u>SUITE 250</u> <u>ATLANTA, GA 30305</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>58-2245501</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>678-904-2590</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>621399</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>58-2245501</u>	2c Sponsor's telephone number <u>678-904-2590</u>	2d Business code (see instructions) <u>621399</u>	
2b Employer Identification Number (EIN) <u>58-2245501</u>					
2c Sponsor's telephone number <u>678-904-2590</u>					
2d Business code (see instructions) <u>621399</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.	<u>02/05/2015</u>	<u>MARK STEVENS</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address QUANTUM MEDICAL RADIOLOGY, P.C. 3520 PIEDMONT ROAD, NE SUITE 250 ATLANTA, GA 30305		3b Administrator's EIN 58-2245501
		3c Administrator's telephone number 678-904-2590
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	150
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	80
b Retired or separated participants receiving benefits	6b	0
c Other retired or separated participants entitled to future benefits	6c	48
d Subtotal. Add lines 6a , 6b , and 6c	6d	128
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	0
f Total. Add lines 6d and 6e	6f	128
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	117
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: 2E 2G 2J 2K 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013	
A Name of plan QUANTUM MEDICAL RADIOLOGY, P.C. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 QUANTUM MEDICAL RADIOLOGY, P.C.	D Employer Identification Number (EIN) 58-2245501

Part I	Service Provider Information (see instructions)
---------------	--

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

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

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

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

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

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

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

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

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

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)

MG TRUST COMPANY, LLC

75-3182674

(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?
19 52 60	CUSTODIAN	38866	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: BENNETT THRASHER	b EIN: 58-1673613
c Position: AUDITOR	
d Address: ONE OVERTON PARK 3625 CUMBERLAND BLVD. SUITE 1000 ATLANTA, GA 30339	e Telephone: 770-396-2200

Explanation: BENNETT THRASHER'S AUDIT DEPARTMENT IS PRECLUDED FROM PERFORMING THE 2013 401K AUDIT BECAUSE OF INDEPENDENCE RULES.

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>QUANTUM MEDICAL RADIOLOGY, P.C. 401(K) PROFIT SHARING 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>QUANTUM MEDICAL RADIOLOGY, P.C.</u>	D Employer Identification Number (EIN) <u>58-2245501</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	7095	1911
(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)	0	0
(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)	30671	63722
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(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)	3155605	3868412
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	2965007	2548853

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	6158378	6482898

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	6158378	6482898
---	-----------	---------	---------

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)	310319	
(B) Participants	2a(1)(B)	412720	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		723039
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	2988	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2988
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		776180
c Other income.....	2c		297798
d Total income. Add all income amounts in column (b) and enter total.....	2d		1800005

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1473039	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1473039
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	2446	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		2446
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1475485

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		324520
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: BENNETT THRASHER

(2) EIN: 58-1673613

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.).....

	Yes	No	Amount
4a	X		32266
4b		X	

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
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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 QUANTUM MEDICAL RADIOLOGY, P.C. 401(K) PROFIT SHARING PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 QUANTUM MEDICAL RADIOLOGY, P.C.				D Employer Identification Number (EIN) 58-2245501	
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): 75-3182674					
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: 0.0% 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): _____

Financial Statements and
Independent Auditors' Report

Quantum Medical Radiology, P.C. 401(k) Profit Sharing Plan

December 31, 2013 and 2012



**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT**

QUANTUM MEDICAL RADIOLOGY, P.C. 401(k) PROFIT SHARING PLAN

December 31, 2013 and 2012

CONTENTS

	<u>Page</u>
Independent Auditors' Report.....	1
Financial Statements	
Statements of Net Assets Available for Benefits.....	4
Statement of Changes in Net Assets Available for Benefits.....	5
Notes to Financial Statements.....	6
Supplemental Schedules	
Schedule of Delinquent Participant Contributions	17
Schedule of Assets (Held at End of Year)	18

Independent Auditors' Report

Plan Administrator of
Quantum Medical Radiology, P.C. 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Quantum Medical Radiology, P.C. 401(k) Profit Sharing Plan (the "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 then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

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 on the 2013 financial statements.

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 C, which was certified by MG Trust Company, LLC ("MG Trust"), the custodian of the Plan, except for comparing such information with the related information included in the 2013 financial statements. We have been informed by the plan administrator that MG Trust holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from MG Trust as of and for the year ended December 31, 2013, that the information provided to the plan administrator by MG Trust 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 the 2013 financial statements referred to in the first paragraph.

Other Matter—Supplemental Schedules

The supplemental schedules of the Schedule of Delinquent Participant Contributions and the Schedule of Assets (Held at End of Year), as of and for the year ended December 31, 2013, 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, 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 MG Trust, the custodian of the Plan. Their report, dated April 22, 2014, 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 MG Trust, were 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.

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 MG Trust, 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.

Metcalf Davis

Atlanta, Georgia
January 27, 2015

Quantum Medical Radiology, P.C. 401(k) Profit Sharing Plan

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	<i>December 31,</i>	
	<u>2013</u>	<u>2012</u>
<i>Assets</i>		
Investments at fair value (notes C, D, and E)		
Cash and cash equivalents, participant-directed brokerage accounts	\$ 7,053	\$ 11,986
Cash and cash equivalents, custodian	1,911	7,095
Mutual funds	3,868,412	3,155,605
Participant-directed brokerage accounts, non-custodian	2,352,964	2,826,123
Participant-directed brokerage accounts, custodian	<u>188,836</u>	<u>126,898</u>
	6,419,176	6,127,707
Receivables		
Employee contributions	11,039	-
Employer contributions, net of forfeitures	159,314	273,844
Notes receivable from participants	<u>63,722</u>	<u>30,671</u>
Total receivables	<u>234,075</u>	<u>304,515</u>
Net assets available for benefits	<u>\$ 6,653,251</u>	<u>\$ 6,432,222</u>

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

Quantum Medical Radiology, P.C. 401(k) Profit Sharing Plan

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	<i>Year Ended December 31, 2013</i>
Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments (notes C and D)	
Mutual funds	\$ 601,912
Participant-directed brokerage accounts, non-custodian	239,620
Participant-directed brokerage accounts, custodian	<u>34,459</u>
	875,991
Interest and dividends (notes C and D)	
Mutual funds	144,665
Participant-directed brokerage accounts, non-custodian	<u>53,322</u>
	197,987
Interest income on notes receivable from participants	2,988
Contributions:	
Participant	423,759
Employer	<u>195,789</u>
	<u>619,548</u>
Total additions	1,696,514
Deductions from net assets attributed to:	
Benefits paid to participants	1,473,039
Administrative expenses	<u>2,446</u>
Total deductions	<u>1,475,485</u>
Net increase	221,029
Net assets available for benefits:	
Beginning of year	<u>6,432,222</u>
End of year	<u><u>\$ 6,653,251</u></u>

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

Quantum Medical Radiology, P.C. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

NOTE A – DESCRIPTION OF PLAN

Quantum Medical Radiology, P.C. (the “Employer” or “Plan Sponsor”) sponsors the Quantum Medical Radiology, P.C. 401(k) Profit Sharing Plan (the “Plan”). The following description of the Plan provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

1. General

The Plan is a defined contribution retirement plan covering all employees of the Plan Sponsor and a Participating Employer, USTeleradiology, LLC, who are at least 21 years of age, as defined by the plan document. All employees who have completed one year of service and are age 21 or older are eligible to participate in the Employer matching and profit sharing portions of the Plan. Employees can enter the Plan on the first day of the plan year or the first day of the seventh month of the plan year coinciding with or next following the date requirements are met. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

2. Plan Administration

The Employer serves as the plan administrator. MG Trust Company, LLC (“MG Trust”) serves as the custodian of the Plan, Swerdlin & Company (“Swerdlin”) serves as the Plan’s third-party administrator and plan record keeper, and White Horse Advisors, LLC serves as the Plan’s investment advisor. Dr. Francis Ferraro and Dr. Scott Pretorius serve as the Plan’s trustees.

3. Plan Contributions

Participants may contribute any amount of pretax annual compensation, as defined in the Plan, subject to certain Internal Revenue Service (“IRS”) limitations. 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 plans.

Effective January 1, 2013, the Plan was amended to the effect that the Employer makes Safe Harbor matching contributions to the account of each eligible participant in an amount equal to the sum of 100 percent of the amount of the participant’s elective deferrals that do not exceed 3 percent of the participant’s compensation, plus 50 percent of the amount of the participant’s elective deferrals that exceed 3 percent of the participant’s compensation but do not exceed 5 percent of the participant’s compensation. Prior to this date, the Employer made a Safe Harbor Nonelective Contribution each year in an amount equal to 3 percent of the employee’s compensation for the plan year.

The Employer may also elect to make discretionary profit sharing contributions to the Plan; however, no such contributions were made for the years ended December 31, 2013 and 2012.

NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

NOTE A – DESCRIPTION OF PLAN - Continued

4. Participant Accounts

Each participant's account is credited with the participant's contributions and Employer contributions, as well as allocations of plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

5. Investment Options

Participants may direct all contributions and any related earnings into a number of available investment options that vary in degree of risk and investment objective. Participants may change their investment options daily. Participants may also use self-directed brokerage accounts to invest in a selection of investment choices as permitted by the Plan and in accordance with ERISA. Additionally, the plan administrator or MG Trust may change the investment options available to participants at any time.

6. Vesting

Participants are immediately vested in their contributions and Safe Harbor matching contributions plus actual earnings thereon. Participants become 100 percent vested in Employer discretionary profit sharing contributions upon completion of three years of service. Participants are immediately vested upon termination of the Plan, death, total disability, or upon reaching normal retirement age of 62.

7. Payment of Benefits

Vested account balances become payable upon attainment of normal retirement age or termination of service due to severance of employment, death, or disability. Additionally, once a fully vested participant has reached early retirement age, defined as age 59 ½, the participant's account balance becomes available for distribution. All distributions from the Plan are made in single lump sum payments. Elective deferrals and Employer profit sharing contributions may be withdrawn from fully vested accounts while a participant is still employed if the withdrawal is necessary due to a financial hardship. Vested account balances of terminated participants that are less than \$1,000 will be distributed to the participant in a lump sum.

NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

NOTE A – DESCRIPTION OF PLAN - Continued

8. Notes Receivable from Participants

Effective April 10, 2012, the Plan was amended to permit participants to borrow from their vested account balances a minimum of \$1,000 up to a maximum equal to the lesser of 50 percent of their vested account balance or \$50,000. The loan is secured by vested funds in the participant's account and must be repaid over a period not extending beyond five years from the date of the loan, unless the loan is used to acquire a primary residence, in which case the loan may be repaid over a reasonable amount of time. Participants are permitted to have a maximum of three loans outstanding at any given time. Participant loans bear interest at the Prime Rate plus 2 percent, which was 5.25 percent as of December 31, 2013 and 2012. Principal and interest is paid ratably through payroll deductions.

Loans which are not repaid under the terms of the agreement are defaulted and reported in one of two ways. If a participant defaults on a loan and has reached a distributable event, the defaulted loan is considered a distribution and included with benefits paid to participants. However, if a participant defaults on the loan when the participant has not reached a distributable event, the defaulted loan is treated as a deemed distribution. In this case, the outstanding loan balance is deducted from the participant's account and the loan collateral is held by the Plan. There were no deemed distributed loans as of December 31, 2013 and 2012. At December 31, 2013 and 2012, outstanding active loan balances totaled \$63,722 and \$30,671, respectively.

9. Forfeited Accounts

Forfeited, non-vested accounts totaled \$8,949 and \$6,392 at December 31, 2013 and 2012, respectively. These accounts were used to reduce future Employer contributions. In 2013, \$17,468 of forfeitures were used to offset Employer contributions.

NOTE B – SUMMARY OF ACCOUNTING POLICIES

Basis 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 Statements of Net Assets Available for Benefits present the fair value of the investment contracts, which approximates contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis for fully benefit-responsive investment contracts.

NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

NOTE B – SUMMARY OF ACCOUNTING POLICIES - Continued

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (“GAAP”) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, 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 E for a discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. Delinquent notes receivable from participants are recorded as benefits paid to participants if a distributable event has been reached, based upon the terms of the plan document.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Employer and are excluded from these financial statements. Certain administrative expenses, such as transaction fees charged by Swerdlin are paid from plan assets and deducted from participant accounts in accordance with the plan document. Investment related expenses are included in net appreciation of fair value of investments.

Quantum Medical Radiology, P.C. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

NOTE B – SUMMARY OF ACCOUNTING POLICIES - Continued

Reclassifications

Certain 2012 amounts have been reclassified to conform to the 2013 presentation.

Subsequent Events

The Plan has evaluated subsequent events through January 27, 2015, the date that the financial statements were available to be issued.

NOTE C – INVESTMENTS CERTIFIED BY MG TRUST (UNAUDITED)

The following investment information, including investments held and net appreciation/depreciation in fair value of investments and interest and dividends, was obtained or derived from information supplied to the plan administrator by MG Trust, which was certified as complete and accurate.

	<i>December 31,</i>	
	<i>2013</i>	<i>2012</i>
Statements of Net Assets Available for Benefits:		
Cash and cash equivalents, custodian	\$ 1,911	\$ 7,095
Investments at fair value		
Mutual funds	3,868,412	3,155,605
Participant-directed brokerage accounts, custodian	188,836	126,898
		<i>Year Ended</i>
		<i>December 31,</i>
		<i>2013</i>
Statement of Changes in Net Assets Available for Benefits:		
Net appreciation in fair value of investments		
Mutual funds		\$ 601,912
Participant-directed brokerage accounts, custodian		34,459
Interest and dividends		
Mutual funds		144,665

Quantum Medical Radiology, P.C. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

NOTE C – INVESTMENTS CERTIFIED BY MG TRUST (UNAUDITED) - Continued

The following table presents the Plan's investments held with MG Trust which represent five percent or more of the Plan's net assets.

	<i>December 31,</i>	
	<i>2013</i>	<i>2012</i>
Mutual funds		
American Funds Capital World Growth	\$ 398,591	*
Dodge & Cox International Stock Fund	395,315	332,360
Invesco Equity and Income Fund	777,283	559,748
JP Morgan US Equity	346,212	*
Vanguard Mid-Cap Index Fund	758,981	637,968
Wells Fargo Advantage Growth	386,144	*

* Represents less than five percent of net assets in applicable year

NOTE D – NON-CUSTODIAN INVESTMENTS

Certain plan investments were held in individually-directed brokerage accounts outside of MG Trust. These investments totaled \$2,352,964 and \$2,826,123 as of December 31, 2013 and 2012, respectively. During the year ended December 31, 2013, net appreciation in fair value for these investments was \$239,620 and interest and dividends was \$53,322. None of the Plan's investments held outside of MG Trust represented five percent or more of the Plan's net assets as of December 31, 2013 or 2012.

NOTE E – FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy 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 I measurements) and the lowest priority to unobservable inputs (Level III measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level I - 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 II - Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;

NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

NOTE E – FAIR VALUE MEASUREMENTS - Continued

- inputs other than quoted prices that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level II input must be observable for substantially the full term of the asset or liability.

Level III - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2013 and 2012.

Mutual funds (participant-directed): Mutual funds are valued at the closing price reported on the active market on which the funds are traded.

Participant-directed brokerage accounts: Invested in marketable securities valued at quoted market prices in the active market on which the funds are traded.

Quantum Medical Radiology, P.C. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

NOTE E – FAIR VALUE MEASUREMENTS - Continued

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2013 and 2012, respectively.

	<i>Fair Value Measurements as of December 31, 2013</i>			
	<i>Level I</i>	<i>Level II</i>	<i>Level III</i>	<i>Total</i>
Mutual funds:				
Domestic equity funds	\$ 3,240,955	\$ -	\$ -	\$ 3,240,955
Fixed income funds	232,142	-	-	232,142
International equity funds	<u>395,315</u>	<u>-</u>	<u>-</u>	<u>395,315</u>
Total mutual funds	3,868,412	-	-	3,868,412
Participant-directed brokerage accounts:				
Custodian	188,836	-	-	188,836
Non-custodian				
Common stock - domestic equities	320,317	-	-	320,317
Exchange-traded funds	315,817	-	-	315,817
Mutual funds				
Domestic equity funds	903,945	-	-	903,945
Fixed income funds	169,497	-	-	169,497
International equity funds	247,105	-	-	247,105
Money market funds	<u>170,153</u>	<u>-</u>	<u>-</u>	<u>170,153</u>
Total mutual funds	1,490,700	-	-	1,490,700
Stock options	<u>226,130</u>	<u>-</u>	<u>-</u>	<u>226,130</u>
Total participant-directed brokerage accounts	<u>2,541,800</u>	<u>-</u>	<u>-</u>	<u>2,541,800</u>
	<u>\$ 6,410,212</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,410,212</u>
Investments required to be disclosed in the fair value hierarchy				\$ 6,410,212
Cash and cash equivalents, custodian				1,911
Cash and cash equivalents, participant-directed brokerage accounts				<u>7,053</u>
				<u>\$ 6,419,176</u>

Quantum Medical Radiology, P.C. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

NOTE E – FAIR VALUE MEASUREMENTS - Continued

	<i>Fair Value Measurements as of December 31, 2012</i>			
	<i>Level I</i>	<i>Level II</i>	<i>Level III</i>	<i>Total</i>
Mutual funds:				
Domestic equity funds	\$ 2,580,788	\$ -	\$ -	\$ 2,580,788
Fixed income funds	242,457	-	-	242,457
International equity funds	<u>332,360</u>	-	-	<u>332,360</u>
Total mutual funds	3,155,605	-	-	3,155,605
Participant-directed brokerage accounts:				
Custodian	126,898	-	-	126,898
Non-custodian				
Common stock - domestic equities	135,030	-	-	135,030
Exchange-traded funds	285,048	-	-	285,048
Mutual funds				
Domestic equity funds	1,252,712	-	-	1,252,712
Fixed income funds	595,368	-	-	595,368
International equity funds	306,257	-	-	306,257
Money market funds	<u>251,708</u>	-	-	<u>251,708</u>
Total mutual funds	<u>2,406,045</u>	-	-	<u>2,406,045</u>
Total participant-directed				
brokerage accounts	<u>2,953,021</u>	-	-	<u>2,953,021</u>
	<u>\$ 6,108,626</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,108,626</u>
Investments required to be disclosed in the fair value hierarchy				\$ 6,108,626
Cash and cash equivalents, custodian				7,095
Cash and cash equivalents, participant-directed brokerage accounts				<u>11,986</u>
				<u>\$ 6,127,707</u>

The Plan Sponsor has various processes and controls in place to ensure that fair value is reasonably estimated. White Horse Advisors, LLC sets the valuation policies for plan assets and is responsible for the determination of fair value. Valuation approaches are reviewed on an ongoing basis and revised as necessary based on changing market conditions to ensure values represent a reasonable exit price.

NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

**NOTE F – RELATED PARTY TRANSACTIONS AND
PARTY-IN-INTEREST TRANSACTIONS**

The Plan invests in mutual funds held by MG Trust, the Plan's custodian, as defined by the Plan, and therefore, transactions in these investments qualify as party-in-interest transactions. Fees incurred by the Plan for investment management services are included in net appreciation in fair value of investments, as they are paid through revenue sharing, rather than a direct payment. As described in note B, the Plan pays certain administrative fees not covered by revenue sharing to Swerdlin; for the years ended December 31, 2013 and 2012, these fees amounted to \$2,446 and \$16,587, respectively. The Plan Sponsor pays directly any other fees related to the Plan's operations.

NOTE G – PLAN TERMINATION

Although it has not expressed any intention to do so, the Plan Sponsor 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 would become 100 percent vested in Employer contributions.

NOTE H – TAX STATUS

The Plan adopted a volume submitter plan sponsored by Swerdlin, effective January 1, 2009. The IRS issued an opinion letter dated March 31, 2008 stating that the form of the volume submitter plan document is in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). Plan management is aware of a limited number of operational and plan document issues which the Plan Sponsor intends to correct under the IRS's Employee Plans Compliance Resolution System. Accordingly, plan management believes that the Plan will retain its tax-qualified status.

GAAP requires plan management to evaluate tax positions taken by the Plan and to 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 the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

NOTE I – RISKS AND UNCERTAINTIES

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 values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

Quantum Medical Radiology, P.C. 401(k) Profit Sharing Plan

NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

NOTE J – NONEXEMPT TRANSACTIONS

During the year ended December 31, 2013, the Plan Sponsor remitted to the custodian participant contributions and loan repayments totaling \$38,160 that are considered delinquent, as the related remittances are later than required by the Department of Labor (“DOL”) Regulation 2510.3-102. The Employer intends to take corrective action for these remittances as part of the Plan’s self-corrective action plan.

NOTE K – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	<i>December 31,</i>	
	<u>2013</u>	<u>2012</u>
Net assets available for benefits per the financial statements	\$ 6,653,251	\$ 6,432,222
Contributions receivable per the financial statements	<u>(170,353)</u>	<u>(273,844)</u>
Net assets available for benefits per the Form 5500	<u>\$ 6,482,898</u>	<u>\$ 6,158,378</u>

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

Net increase in net assets available for benefits per the financial statements	\$ 221,029
Plus:	
Contributions receivable at beginning of year	273,844
Less:	
Contributions receivable at end of year	<u>(170,353)</u>
Net increase in net assets available for benefits per Form 5500	<u>\$ 324,520</u>

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 4085 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 1210-0069 2013 This Form is Open to Public Inspection
---	--	---

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 single-employer plan;	
	☒ a multiple-employer plan; or ☐ a DFE (specify) _____	
B This return/report is:	☐ the first return/report; ☒ an amended return/report;	
	☐ the final 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; ☐ special extension (enter description) _____	
☐ the DFVC program;		

Part II Basic Plan Information—enter all requested information		
1a Name of plan QUANTUM MEDICAL RADIOLOGY, P.C. 401(K) PROFIT SHARING PLAN	1b Three-digit plan number (PN)	001
1c Effective date of plan 10/01/2006		
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) QUANTUM MEDICAL RADIOLOGY, P.C. 3520 Piedmont Road, NE, Suite 250 ATLANTA GA 30305	2b Employer Identification Number (EIN) 58-2245501	
	2c Sponsor's telephone number 678-904-2590	
	2d Business code (see instructions) 621399	

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

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

SIGN HERE		<u>2/5/15</u> Date	Mark Stevens 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 QUANTUM MEDICAL RADIOLOGY, P.C. 3520 Piedmont Road, NE Suite 250 ATLANTA GA 30305	3b Administrator's EIN 58-2245501 3c Administrator's telephone number 678-904-2590
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	5 150
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 80
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits	6c 48
d Subtotal. Add lines 6a, 6b, and 6c.	6d 128
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e.	6f 128
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 117
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: 2E 2G 2J 2K 3D	
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)

SUPPLEMENTAL SCHEDULES

Quantum Medical Radiology, P.C. 401(k) Profit Sharing Plan
 EIN: 58-2245501
 Plan Number: 001
 Schedule H, line 4a

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

Year ended December 31, 2013

Participant contributions transferred late to Plan	<u>Total that Constitute Nonexempt Prohibited Transactions</u>			Total fully corrected under VFCP and PTE 2002-51
	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	
<u>\$ 38,160 *</u>	<u>\$ 38,160 **</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Includes loan repayments

** Contributions will be corrected subsequent to year end as a part of the Plan's self-corrective action plan.

Quantum Medical Radiology, P.C. 401(k) Profit Sharing Plan
 EIN: 58-2245501
 Plan Number: 001
 Schedule H, line 4i

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Year ended December 31, 2013

(a)	Identity of issue (b)	Investment description (c)	Cost (d)	Current value (e)
*	MG Trust Company, LLC	Cash		\$ 1,911
	<u>Mutual Funds</u>			
*	MG Trust Company, LLC	American Funds Capital World Growth		398,591
*	MG Trust Company, LLC	Columbia Acorn Fund		203,789
*	MG Trust Company, LLC	Dodge & Cox Income Fund		232,142
*	MG Trust Company, LLC	Dodge & Cox International Stock Fund		395,315
*	MG Trust Company, LLC	Invesco Equity and Income Fund		777,283
*	MG Trust Company, LLC	JP Morgan US Equity		346,212
*	MG Trust Company, LLC	MetLife Stable Value Solutions		204,523
*	MG Trust Company, LLC	Nuveen Real Estate Securities		90,806
*	MG Trust Company, LLC	STI Large Cap Value Equity		1,101
*	MG Trust Company, LLC	Vanguard Mid-Cap Index Fund		758,981
*	MG Trust Company, LLC	Wells Fargo Advantage Growth		386,144
*	MG Trust Company, LLC	William Blair Value Discovery		73,525
				3,868,412
*	Various	Participant-directed brokerage accounts, non-custodian		2,360,017
*	MG Trust Company, LLC	Participant-directed brokerage accounts, custodian		188,836
				2,548,853
	<u>Participant Loans</u>			
*	Participant loans	Interest rates of 5.25%	-0-	63,722
				\$ 6,482,898
*	Represents party-in-interest			

Note: Cost information has not been included because all investments are participant directed.