

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 2014 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); 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 PARAGON HEALTH ASSOCIATES, LLC 401K PLAN	<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;">001</td> </tr> <tr> <td colspan="2">1c Effective date of plan 07/01/2002</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 07/01/2002	
1b Three-digit plan number (PN) ▶	001				
1c Effective date of plan 07/01/2002					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) PARAGON HEALTH ASSOCIATES, LLC 1 PARK WEST BLVD., SUITE 200 AKRON, OH 44320-4219	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 34-1943956</td> </tr> <tr> <td>2c Plan Sponsor's telephone number 330-869-9777</td> </tr> <tr> <td>2d Business code (see instructions) 621111</td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) 34-1943956	2c Plan Sponsor's telephone number 330-869-9777	2d Business code (see instructions) 621111	
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2c Plan Sponsor's telephone number 330-869-9777					
2d Business code (see instructions) 621111					

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.	12/28/2015	MARK TERPYLAK
	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	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	5 116
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 99
a(2) Total number of active participants at the end of the plan year	6a(2) 107
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 12
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 119
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 119
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 93
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 2F 2G 2J 2K 2T 3D 3B 3H	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III**Form M-1 Compliance Information (to be completed by welfare benefit plans)**

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

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
		2014
		This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>PARAGON HEALTH ASSOCIATES, LLC 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>PARAGON HEALTH ASSOCIATES, LLC</u>	D Employer Identification Number (EIN) <u>34-1943956</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

RAYMOND JAMES FINANCIAL SERVICES

59-1531281

(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?
72 27 50	NONE	29200	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NEWPORT RETIREMENT SERVICES, INC.

62-1868111

(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?
12 15 50 60 64 37	NONE	2825	Yes ☒ No ☐	Yes ☐ No ☒	19393	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
NEWPORT REITIREMENT SERVICES, INC.	15 60	19393

(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.
FIDELITY INVESTMENTS 04-3523567	REVENUE SHARING USED TO OFFSET PLAN EXPENSES

(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:

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan
PARAGON HEALTH ASSOCIATES, LLC 401K PLAN

B Three-digit plan number (PN)	001
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500
PARAGON HEALTH ASSOCIATES, LLC

D	Employer Identification Number (EIN) 34-1943956
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Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: **MELLON STABLE VALUE FUND**

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

c EIN-PN 11-3152987-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 63206
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>PARAGON HEALTH ASSOCIATES, LLC 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>PARAGON HEALTH ASSOCIATES, LLC</u>		D Employer Identification Number (EIN) <u>34-1943956</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)	242016	253591
(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)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	37694	89870
(9) Value of interest in common/collective trusts	1c(9)	45835	63206
(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)	10714660	10667056
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	11040205	11073723

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	11040205	11073723
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	268764	
(B) Participants	2a(1)(B)	487779	
(C) Others (including rollovers)	2a(1)(C)	26377	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		782920

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)	3089	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3089

(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)	499389	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		499389

(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)		689
(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)		-191690
c Other income.....	2c		3078
d Total income. Add all income amounts in column (b) and enter total.....	2d		1097475

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1031931	
(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)		1031931
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)	2826	
(3) Investment advisory and management fees.....	2i(3)	29200	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		32026
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1063957

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		33518
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: SKODA & MINOTTI

(2) EIN: 34-1945206

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		20302
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?.....		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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 2014 This Form is Open to Public Inspection.	
For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014					
A Name of plan PARAGON HEALTH ASSOCIATES, LLC 401K PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PARAGON HEALTH ASSOCIATES, LLC				D Employer Identification Number (EIN) 34-1943956	
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): 58-1428634					
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) 2014 v. 140124	

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): _____

PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2014 AND 2013



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN
YEARS ENDED DECEMBER 31, 2014 AND 2013

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INDEPENDENT AUDITORS' REPORT

TO THE PLAN ADMINISTRATOR
PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN

Report on the Financial Statements

We have audited the accompanying financial statements of Paragon Health Associates, LLC 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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 and supplementary schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the 2014 Financial Statements

Our responsibility is to express an opinion on the 2014 financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 2014 financial statements.

Auditor's Responsibility for the 2013 Financial Statements

Our responsibility is to express an opinion on the 2013 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matters described in the Basis for Disclaimer of Opinion paragraph on the 2013 Financial Statements 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 on the 2013 Financial Statements

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 investment assets held by Fidelity Brokerage Company and National Financial Services LLC, the custodian of the Plan, and transactions in those assets were excluded from the scope of our audit of Paragon Health Associates, LLC 401(k) Plan's 2013 financial statements, except for comparing the information provided by the custodian, which is summarized in Note 3, with the related information included in the financial statements.

Disclaimer of Opinion on the 2013 Financial Statements

Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2013 Financial Statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2013 financial statements. Accordingly, we do not express an opinion on these financial statements.

Opinion on the 2014 Financial Statements

In our opinion, the financial statements, referred to above, of Paragon Health Associates, LLC 401(k) Plan, as of December 31, 2014, and for the year then ended, present fairly, in all material respects, the net assets available for benefits of Paragon Health Associates, LLC 401(k) Plan as of December 31, 2014, and the changes in net assets available for benefits for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules of delinquent participant contributions for the year ended December 31, 2014 and assets (held at end of year) as of December 31, 2014 are presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2014 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2014 financial statements as a whole.

Report on Form and Content of the 2013 Financial Statements in Compliance with DOL Rules and Regulations

The form and content of the information included in the 2013 financial statements, other than that derived from the information certified by the custodian 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

SKODA MINOTTI

A handwritten signature in cursive script that reads "Skoda Minotti".

Cleveland, Ohio
October 15, 2015

PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
INVESTMENTS, AT FAIR VALUE		
Stable value fund	\$ 63,206	\$ 45,835
Registered investment companies	<u>10,667,056</u>	<u>10,714,660</u>
	<u>10,730,262</u>	<u>10,760,495</u>
RECEIVABLES		
Company's contributions	253,591	242,016
Notes receivable from participants	<u>89,870</u>	<u>37,694</u>
	<u>343,461</u>	<u>279,710</u>
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	11,073,723	11,040,205
ADJUSTMENT FROM FAIR VALUE TO CONTRACT VALUE FOR INTEREST IN A STABLE VALUE FUND RELATING TO FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACTS	<u>(5,746)</u>	<u>(2,594)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 11,067,977</u></u>	<u><u>\$ 11,037,611</u></u>

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

PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income		
Interest and dividends	\$ 500,079	\$ 476,398
Net appreciation in fair value of investments	-	512,729
	<u>500,079</u>	<u>989,127</u>
Contributions		
Participants'	487,779	517,838
Company's	268,764	225,014
Rollovers	26,377	-
	<u>782,920</u>	<u>742,852</u>
Other income	<u>6,167</u>	<u>2,301</u>
Total additions	<u>1,289,166</u>	<u>1,734,280</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Net depreciation in fair value of investments	194,843	-
Benefits paid to participants	1,031,931	498,517
Administrative expenses	32,026	21,974
Total deductions	<u>1,258,800</u>	<u>520,491</u>
NET INCREASE	30,366	1,213,789
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF YEAR	<u>11,037,611</u>	<u>9,823,822</u>
END OF YEAR	<u>\$ 11,067,977</u>	<u>\$ 11,037,611</u>

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

PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following description of the Paragon Health Associates, LLC 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution retirement plan covering all employees of Paragon Health Associates, LLC and Paragon Health Management, LLC (collectively the Company) who meet the minimum service requirements. Employees are eligible to participate in the Plan upon completion of one year of employment and having attained age 21, as defined by the Plan. This eligibility becomes effective on the first day after one year of consecutive employment. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

A participant may contribute, through payroll reductions, from 1% to 100% of their compensation on a pre-tax basis, up to the maximum dollar amount allowed by law. Participants may also contribute amounts representing distributions from other qualified plans. Catch-up contributions are also permitted. Participants are able to direct contributions into a variety of investment options offered by the Plan.

The Company will provide Actual Deferral Percentage (ADP) safe harbor matching contributions of 100% of participants' contributions up to 3% and 50% of participants' contributions that exceed 3% but do not exceed 5% of compensation. The Company can also make a discretionary Actual Contribution Percentage (ACP) safe harbor contribution which cannot exceed 4% of total compensation. The Company can also make a discretionary non-safe harbor matching contribution and a discretionary non-elective contribution. Total annual contributions made to the Plan on behalf of any participant are subject to limitations imposed under the Internal Revenue Code (IRC).

Company safe harbor matching contributions were \$268,764 and \$225,014 for the years ended December 31, 2014 and 2013, respectively. No discretionary ACP safe harbor contributions, non-safe harbor matching contributions or non-elective contributions were made by the Company during the years ended December 31, 2014 and 2013.

Participant Accounts

Each participant's account is credited with the participant's contributions, the Company's contributions, and any earnings thereon, and charged with an allocation of administrative expenses. The Company's discretionary ACP safe harbor, non-safe harbor and non-elective contributions can be allocated to participants by a formula established by the Company prior to each allocation period. Allocations of the earnings and expenses are based on the participant's account balance. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN (continued)

Vesting

Participants are immediately vested in their contributions and the Company's ADP safe harbor matching contributions plus actual earnings thereon.

Vesting in the Company's discretionary ACP safe harbor contributions, non-safe harbor matching contributions and non-elective contributions is based on years of service according to the following schedule:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2 years	0%
2 years but less than 3	20%
3 years but less than 4	40%
4 years but less than 5	60%
5 years but less than 6	80%
6 years or more	100%

Forfeitures

Forfeitures are created when participants terminate employment prior to becoming entitled to full benefits. At December 31, 2014 and 2013, forfeited non-vested accounts totaled \$69 and \$6,766, respectively. Forfeitures which are not used to pay administrative expenses are used to reduce employer contributions. Forfeitures in the amount of \$6,827 and \$17,000 were used during 2014 and 2013, respectively, to offset employer contributions.

Payment of Benefits

Upon termination of service due to death, disability, retirement, or separation, participants or their beneficiaries may be entitled to receive a distribution of their vested account balance in the form of a lump-sum payment. However, if the vested account balance is less than \$1,000, a lump-sum distribution will be made to the participant regardless of whether the participant elects to receive it. Upon attaining age 59 1/2, participants may elect to withdraw funds from the Plan equal to the value of their vested account balances. In the case of severe financial hardship, the Company, in its sole discretion, may direct distribution of all or a portion of the participant's voluntary contributions, subject to certain restrictions.

Notes Receivable from Participants

Participants may borrow 50% of their vested account balance, a minimum of \$1,000 up to a maximum of \$50,000. Notes receivable terms range from one to five years or up to twenty years for the purchase of a primary residence. Notes receivable are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Principal and interest are paid ratably through payroll deductions. Interest income of \$3,089 and \$2,301 for the years ended December 31, 2014 and 2013, respectively, has been included in other income in the accompanying Statements in Changes in Net Assets Available for Benefits.

PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT 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 Plan invests in investment contracts through a stable value fund. Contract value for the stable value fund represents contributions made under the contract less any participant-directed withdrawals plus accrued interest. The Statements of Net Assets Available for Benefits present the fair value of the stable value fund as well as the adjustment from fair value to contract value. The Statements of Changes in Net Assets Available for Benefits were prepared on a contract value basis.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

All administrative expenses are paid by the participants.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles (GAAP) requires the Plan administrator to make estimates and assumptions that affect certain reported amounts of net assets available for benefits and changes therein. Actual results may differ from those estimates.

Investment Valuation and Income Recognition

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

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

PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions based upon the terms of the Plan document.

3. INVESTMENTS

The following table presents the fair value of investments at December 31, 2014 and 2013. The 2013 investments and investment activity have been certified as complete and accurate by Fidelity Brokerage Company and National Financial Services LLC, the custodian, and have not been audited by the independent auditors. Individual investments that represent 5% or more of the Plan's net assets are separately identified.

	<u>2014</u>	<u>2013</u>
Stable value fund*	\$ 57,460	\$ 43,241
Registered investment companies:		
AMG Yacktman	962,880	1,019,083
Fidelity Contra Fund	996,830	1,027,822
John Hancock Disciplined Value Fund	593,701	545,854
PIMCO Stockplus Short Strategy Fund	760,339	757,242
Principal High Yield Fund	835,521	785,720
Sextant International Fund	735,603	749,617
Target Total Return Bond Fund	748,167	872,322
Templeton Global Bond Advisor Fund	770,371	756,085
Vanguard Inflation Protected Fund	569,078	559,817
Other registered investment companies	<u>3,694,566</u>	<u>3,641,098</u>
	<u>10,667,056</u>	<u>10,714,660</u>
Total investments	<u>\$ 10,724,516</u>	<u>\$ 10,757,901</u>

*This amount represents contract value for this investment.

The Plan's registered investment companies (including gains and losses on investments purchased and sold, as well as held during the year) appreciated (depreciated) in value by (\$194,843) and \$512,729 during the years ended December 31, 2014 and 2013, respectively.

PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

4. FAIR VALUE MEASUREMENTS

GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. It applies to fair value measurements already required or permitted by existing standards. 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). The three levels of the fair value hierarchy under GAAP 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	Quoted prices for similar assets or liabilities in active markets or quoted prices for identical or similar assets or liabilities in inactive markets. Level 2 includes those inputs other than quoted prices that are observable for the asset or liability. Level 2 inputs are derived principally from, or corroborated by, observable market data by correlation or other means. If the asset or liability has a specified 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 asset's 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 should maximize the use of 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 the methodologies used at December 31, 2014 and 2013.

Registered investment companies – Valued at quoted market prices.

Stable value fund – The fair value of guaranteed investment contracts (GICs) is generally determined by discounting the scheduled future payments required under the contract using an interpolated market rate for traditional contracts with maturities comparable to the average remaining life of the contract being valued. Fair value reflects interest accrued on the contract, assuming the contract is held to maturity and, therefore, not subject to any adjustments that could be assessed by the issuer for certain types of withdrawals or early surrender by the Fund. For assets other than traditional GICs, including securities underlying synthetic GICs and insurance company separate accounts, fair value generally is reflected by the market value at the close of business on the valuation date. Debt securities are generally traded in the over-the-counter market. Debt securities are valued at prices furnished by dealers who make markets in such securities or by an independent pricing service, which considers yield or price of bonds of comparable quality, coupon, maturity, and type as well as prices quoted by dealers who make markets in such securities.

PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

4. FAIR VALUE MEASUREMENTS (continued)

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Stable value fund	\$ -	\$ 63,206	\$ 63,206
Registered investment companies			
Bond funds	2,923,137	-	2,923,137
International-stock funds	1,629,364	-	1,629,364
Domestic-stock funds			
Large-cap stock funds	1,959,710	-	1,959,710
Mid-cap stock funds	1,009,402	-	1,009,402
Small-cap stock funds	657,244	-	657,244
Sector-stock funds	1,941,035	-	1,941,035
Target-stock funds	<u>547,164</u>	<u>-</u>	<u>547,164</u>
Total assets at fair value	<u>\$ 10,667,056</u>	<u>\$ 63,206</u>	<u>\$ 10,730,262</u>

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Stable value fund	\$ -	\$ 45,835	\$ 45,835
Registered investment companies			
Bond funds	2,973,943	-	2,973,943
International-stock funds	1,643,640	-	1,643,640
Domestic-stock funds			
Large-cap stock funds	2,046,905	-	2,046,905
Mid-cap stock funds	995,187	-	995,187
Small-cap stock funds	625,222	-	625,222
Sector-stock funds	1,927,116	-	1,927,116
Target-stock funds	<u>502,647</u>	<u>-</u>	<u>502,647</u>
Total assets at fair value	<u>\$ 10,714,660</u>	<u>\$ 45,835</u>	<u>\$ 10,760,495</u>

PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

5. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACTS

The Plan is invested in the Mellon Stable Value Fund (the "stable value fund"), a fully benefit-responsive investment contract. The stable value fund invests in a diversified portfolio including fixed-income instruments which may include traditional and separate account GICs, corporate investment contracts, synthetic GICs, variable rate GICs, repurchase agreements, US treasury and agency securities, and cash and cash equivalents. The stable value fund may also invest in a collective fund or group trust that invests in such fixed income instruments.

The investment contracts provide for benefit-responsive withdrawals at contract value including in those instances when, in connection with synthetic investment contracts, underlying investment securities are sold to fund normal benefit payments prior to the maturity of such contracts. The investment contract rates normally reset monthly, quarterly or semi-annually.

Investment contract income is recorded at the contract rate, which in the case of synthetic investment contracts is referred to as the crediting rate. Crediting rates on synthetic contracts are net of fees to the issuer of any wrap contract. For fully benefit-responsive synthetic investment contracts, earnings on the underlying assets are factored into the next computation of the crediting rate re-set.

The credit rating of a particular synthetic contract or a separate account GIC is generally adjusted periodically and is thus tied to the performance of the underlying investments. In addition, the rate at which return is credited to participants accounting ("crediting rate") can change as the difference between market value and book value of the covered assets changes. As a result, the crediting rate will generally reflect, over time, movements in prevailing interest rates. It may be more or less than prevailing interest rates or the actual income earned on the covered assets, but not less than 0%.

The existence of certain conditions can limit the stable value fund's ability to transact at contract value with the issuers of its investment contracts. Specifically, any event outside the normal operation of the stable value fund which causes a withdrawal from an investment contract may result in a negative market value adjustment with respect to such withdrawal. Examples of such events include, but are not limited to, layoffs, bankruptcy, plan termination, mergers, early retirement incentives, and competing fund transfer or violation of equity wash or equivalent rules in place of changes of qualification status of employer or plan. The Plan administrator believes the occurrence of such events that would also limit the Plan's ability to transact at contract value with Plan participants is not probable and no impairment is applicable as of the date of these financial statements.

The interest rate is reset periodically as market conditions change. The average and crediting interest rates for the stable value fund for the year ended December 31, 2014 were 1.50% and 1.26%, respectively. The average and crediting interest rates for the stable value fund for the year ended December 31, 2013 were 1.44% and 1.18%, respectively.

PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

6. TAX STATUS

The Company adopted a Volume Submitter Profit Sharing Plan with a cash or deferral arrangement, which received a favorable opinion letter from the Internal Revenue Service (IRS) on March 31, 2014, which stated that the Plan and related trust are designed in accordance with applicable sections of the IRC. Additionally, prior to March 31, 2014, the Plan was operating under a favorable opinion letter dated March 31, 2008. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to the year ended December 31, 2011.

7. PARTY-IN-INTEREST

Certain Plan investments are invested in funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee; therefore, these transactions are considered party-in-interest transactions.

8. 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.

9. PROHIBITED TRANSACTIONS

During 2013, the Plan sponsor failed to timely remit employee contributions in the amount of \$20,302. The failure to remit contributions is considered a prohibited transaction according to the provisions of ERISA and the IRC. The 2013 contributions were self-corrected by the Plan sponsor and remitted by the end of the Plan year; therefore, no receivable is necessary.

PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN

NOTES TO THE FINANCIAL STATEMENTS

10. RECONCILIATION TO THE FORM 5500

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

	<u>2014</u>	<u>2013</u>
Net assets available for benefits per the financial statements	\$ 11,067,977	\$ 11,037,611
Plus: Adjustment from contract value to fair value for interest in a stable value fund relating to fully benefit-responsive investment contracts	<u>5,746</u>	<u>2,594</u>
Net assets available for benefits per the Form 5500	<u>\$ 11,073,723</u>	<u>\$ 11,040,205</u>

The following is a reconciliation of investment income per the financial statements to the Form 5500 for the years ended December 31:

	<u>2014</u>	<u>2013</u>
Total investment income per the financial statements	\$ 305,236	\$ 989,127
Less: Prior year adjustment from contract value to fair value for interest in a stable value fund relating to fully benefit-responsive investment contracts	(2,594)	(881)
Plus: Current year adjustment from contract value to fair value for interest in a stable value fund relating to fully benefit-responsive investment contracts	5,746	2,594
Plus: Other income per the financial statements	<u>6,167</u>	<u>2,301</u>
Total investment income per the Form 5500	<u>\$ 314,555</u>	<u>\$ 993,141</u>

11. SUBSEQUENT EVENTS

During 2015, a majority of the employees of the Company were terminated. The Company intends to terminate the Plan prior to December 31, 2015. All participants will become fully vested prior to the liquidation of the Plan's assets. The Company evaluated subsequent events through October 15, 2015, the date these financial statements were available to be issued. There were no other material subsequent events that required recognition or additional disclosure in these financial statements.

PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN

PLAN NO: 001
EIN: 34-1943956

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT
PARTICIPANT CONTRIBUTIONS

YEAR ENDED DECEMBER 31, 2014

Plan Year Affected	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
	Check here if Late Participant Loan Repayments are included: ☒	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2013	\$ 20,302	\$ -	\$ 20,302	\$ -	\$ -

See the Independent Auditors' Report.

PARAGON HEALTH ASSOCIATES, LLC 401(k) PLAN

PLAN NO: 001
EIN: 34-1943956

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

DECEMBER 31, 2014

(a)	(b)	(c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value	(e)
	Identity of issue, borrower, lessor or similar party		Current value
	Registered investment companies		
	AMG Yacktman	38,331 shares	\$ 962,880
	Delaware Mid-Cap Growth Fund	12,589 shares	415,701
*	Fidelity Contra Fund	10,174 shares	996,830
	First Eagle Overseas Fund	23,717 shares	516,331
	John Hancock Disciplined Value Fund	29,729 shares	593,701
	Nicholas Limited Edition Fund	11,306 shares	289,792
	Oppenheimer Developing Markets Fund	10,765 shares	377,430
	PIMCO Stockplus Short Strategy Fund	326,325 shares	760,339
	Principal High Yield Fund	113,676 shares	835,521
	Principal Real Estate Securities Fund	17,691 shares	393,271
	Sextant International Fund	49,237 shares	735,603
	Target Small Cap Value Fund	14,359 shares	367,452
	Target Total Return Bond Fund	69,210 shares	748,167
	Templeton Global Bond Advisor Fund	62,076 shares	770,371
	Vanguard Energy Investor Fund	8,643 shares	463,747
	Vanguard Inflation Protected Fund	43,177 shares	569,078
	Wells Fargo Precious Metals Fund	10,563 shares	323,678
	Wells Fargo Target 2020 Fund	1,744 shares	26,512
	Wells Fargo Target 2025 Fund	2,248 shares	23,632
	Wells Fargo Target 2030 Fund	4,882 shares	81,538
	Wells Fargo Target 2035 Fund	32,227 shares	356,757
	Wells Fargo Target 2045 Fund	4,661 shares	53,888
	Wells Fargo Target 2050 Fund	440 shares	4,837
	Stable value fund		
	Mellon Stable Value Fund	63,206 shares	63,206
*	Notes receivable from participants	Interest rate of 5.25%, with various maturities through 2018	89,870
*	Parties-in-interest		<u>\$ 10,820,132</u>

See the Independent Auditors' Report.

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

Name of Plan:

► Paragon Health Associates, LLC 401(k) Plan

Employer Identification Number: ► 34-1943956

For plan year (beginning/ending): ► 01/01/2014-12/31/2014

Plan number: ► 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	MELLON STABLE VALUE J	Common Collective Trust		63,206
	PRUDENTIAL TOTAL RETURN BOND	Mutual Fund		748,167
	TEMPLETON GLOBAL BOND ADV	Mutual Fund		770,371
	VANGUARD INFLATION PROTECTED	Mutual Fund		569,078
	PRINCIPAL INVESTORS HIGH YIELD	Mutual Fund		835,521
	AMG YACHTMAN	Mutual Fund		962,880
	FIDELITY CONTRAFUND	Mutual Fund		996,830
	JHANCOCK DISCIPLINED VAL MIDCAP	Mutual Fund		593,701
	DELAWARE SMID CAP GROWTH	Mutual Fund		415,701
	PRUDENTIAL SMALL CAP VALUE	Mutual Fund		367,452
	NICHOLAS LIMITED EDITION I	Mutual Fund		289,792
	SEXTANT INT'L	Mutual Fund		735,603
	FIRST EAGLE OVERSEAS	Mutual Fund		516,331
	OPPENHEIMER DEVELOPING MARKETS	Mutual Fund		377,430
	PRINCIPAL REAL ESTATE SEC	Mutual Fund		393,271
	VANGUARD ENERGY	Mutual Fund		463,747
	WELLS FARGO ADV PRECIOUS METAL	Mutual Fund		323,678
	PIMCO STOCKSPUS AR SHORT STRA	Mutual Fund		760,339
	WELLS FARGO ADV DJ TARGET 2020	Mutual Fund		26,512
	WELLS FARGO ADV DJ TARGET 2025	Mutual Fund		23,632
	WELLS FARGO ADV DJ TARGET 2030	Mutual Fund		81,538
	WELLS FARGO ADV DJ TARGET 2035	Mutual Fund		356,757
	WELLS FARGO ADV DJ TARGET 2045	Mutual Fund		53,888
	WELLS FARGO ADV DJ TARGET 2050	Mutual Fund		4,837
	LOAN FUND	Various Maturity Dates not more than 30 years. Various Rates		89,870