

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), 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 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009	
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; ☐ 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 THE VNA OF GREATER CINCINNATI & N. KY. RETIREMENT PLAN	1b Three-digit plan number (PN) ▶ 001
		1c Effective date of plan 01/01/2000
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) THE VISITING NURSE ASSOCIATION 2400 READING RD. #207 CINCINNATI, OH 45202	2b Employer Identification Number (EIN) 31-0536716 2c Sponsor's telephone number 513-345-8080 2d Business code (see instructions) 621610

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2010	GERTRUDE SCHWAB
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

THE VISITING NURSE ASSOCIATION

2400 READING RD. #207
CINCINNATI, OH 45202**3b** Administrator's EIN

31-0536716

3c Administrator's telephone number

513-345-8080

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**

174

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**

120

b Retired or separated participants receiving benefits.....**6b**

0

c Other retired or separated participants entitled to future benefits.....**6c**

27

d Subtotal. Add lines **6a**, **6b**, and **6c**.....**6d**

147

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....**6e**

1

f Total. Add lines **6d** and **6e**.....**6f**

148

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....**6g**

123

h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....**6h**

5

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 Characteristic Codes in the instructions:

2E 2F 2G 2J 2K 2T 3D 3F

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:**9a** Plan funding arrangement (check all that apply)(1) ☐

Insurance

(2) ☐

Code section 412(e)(3) insurance contracts

(3) ☒

Trust

(4) ☐

General assets of the sponsor

9b Plan benefit arrangement (check all that apply)(1) ☐

Insurance

(2) ☐

Code section 412(e)(3) insurance contracts

(3) ☒

Trust

(4) ☐

General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)**a Pension Schedules**(1) ☒**R** (Retirement Plan Information)(2) ☐**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary(3) ☐**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary**b General Schedules**(1) ☒**H** (Financial Information)(2) ☐**I** (Financial Information - Small Plan)(3) ☐**A** (Insurance Information)(4) ☒**C** (Service Provider Information)(5) ☒**D** (DFE/Participating Plan Information)(6) ☐**G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan THE VNA OF GREATER CINCINNATI & N. KY. RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE VISITING NURSE ASSOCIATION	D Employer Identification Number (EIN) 31-0536716	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INV. INST. OPS. CO.
04-2647786

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	800	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 ☐

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2009 This Form is Open to Public Inspection.	
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009					
A Name of plan THE VNA OF GREATER CINCINNATI & N. KY. RETIREMENT PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 THE VISITING NURSE ASSOCIATION				D Employer Identification Number (EIN) 31-0536716	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: MANAGED INCOME PORTFOLIO					
b Name of sponsor of entity listed in (a): FIDELITY MANAGED TRUST COMPANY					
c EIN-PN 04-3022712-024		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 342260	
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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 code		e Dollar value of interest in	

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
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)**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)

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan THE VNA OF GREATER CINCINNATI & N. KY. RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE VISITING NURSE ASSOCIATION	D Employer Identification Number (EIN) 31-0536716	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	1494	1172
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	39948	34349
(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)	116444	94787
(9) Value of interest in common/collective trusts.....	1c(9)	353005	342260
(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)	1262603	1722398
(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	1773494	2194966

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	1773494	2194966
---	-----------	---------	---------

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)	8960	
(B) Participants	2a(1)(B)	268522	
(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)		277482

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	235	
(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)	7208	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7443

(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)	45906	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		45906

(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)		

		(a) Amount	(b) Total
2b (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)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		18520
(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)		333762
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		683113

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	260835	
(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)		260835
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)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	806	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		806
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		261641

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		421472
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: VONLEHMAN & COMPANY

(2) EIN: 31-0905417

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 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		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.).....		X	
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	
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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

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

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

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 2009 This Form is Open to Public Inspection.
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan <u>THE VNA OF GREATER CINCINNATI & N. KY. RETIREMENT 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>THE VISITING NURSE ASSOCIATION</u>	D Employer Identification Number (EIN) <u>31-0536716</u>

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	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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	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 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(es). 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) 2009
v.092308.1

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 items 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 items 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 items 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 items 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 items 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 items 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 item 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 items (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 item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN**

December 31, 2009

*FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT*



VonLehman & Company Inc. vlcpa.com

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**THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN**

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INDEPENDENT AUDITORS' REPORT

To the Committee Members
The Visiting Nurse Association of Greater
Cincinnati and Northern Kentucky
Retirement Plan
Cincinnati, Ohio

We were engaged to audit the accompanying statements of net assets available for benefits of The Visiting Nurse Association of Greater Cincinnati and Northern Kentucky Retirement Plan as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits for the Plan years then ended, and the supplemental schedules as of and for the years ended December 31, 2009 and 2008, as listed in the accompanying table of contents. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the U.S. 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 the Investments note, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2009 and 2008 that the information provided to the Plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with U.S. generally accepted auditing standards and, in our opinion, are presented in compliance with the U.S. Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

VonLehman & Company Inc.

Cincinnati, Ohio
October 6, 2010

**THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

ASSETS

	December 31,	
	2009	2008
Investments at Fair Value		
Mutual Funds	\$ 2,105,370	\$ 1,655,557
Participant Loans	94,787	116,444
Receivables		
Other Receivable	-	1,493
Net Assets Available at Fair Value	2,200,157	1,773,494
Adjustment from Fair Value to Contract Value for Fully Benefit-Responsive Investment Contracts	1,172	19,043
Net Assets Available for Benefits	\$ <u>2,201,329</u>	\$ <u>1,792,537</u>

See accompanying notes.

**THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

	Years Ended December 31,	
	2009	2008
Additions to Net Assets Attributed To		
Investment Income		
Interest and Dividends	\$ 59,191	\$ 99,086
Net Realized Gain on Sale of Investments	14,705	-
Net Appreciation in Fair Value of Investments	319,057	-
Total Additions to Net Assets Attributed to Investment Income	392,953	99,086
Contributions		
Employee	268,522	307,047
Employer	8,960	98,832
Total Contributions	277,482	405,879
Total Additions	670,435	504,965
Deductions from Net Assets Attributed To		
Net Depreciation in Fair Value of Investments	-	548,372
Net Realized Loss on Sale of Investments	-	88,796
Administration Fees	808	2,731
Benefits Paid to Participants	260,835	148,333
Total Deductions from Net Assets	261,643	788,232
Net Change	408,792	(283,267)
Net Assets Available for Benefits		
Beginning of Plan Year	1,792,537	2,075,804
End of Plan Year	\$ 2,201,329	\$ 1,792,537

See accompanying notes.

**THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Retirement Plan (the Plan) for the employees of The Visiting Nurse Association of Greater Cincinnati and Northern Kentucky (the Organization) is provided for general information purposes only. Participants should refer to the Plan agreement and the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan includes a salary reduction plan also called a "401(k) Plan". Under this type of plan, participants may choose to reduce their compensation and have these amounts contributed to their account. The Plan's investments are held by a management-administered trust fund.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Effective January 1, 2008, the Organization adopted a discretionary employer contribution match provision and a non-elective employer contribution provision (up to a 3% maximum of eligible salary) which will be subject to the participant attaining 21 years of age, one year of eligible service, and making elective salary deferral contributions.

Contributions

Each year, participants may contribute up to 90% of pre-tax annual compensation after three months of eligible service, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The employer will match employee elective contributions as described above. This elective employer match was made effective with a Plan amendment adopted on December 7, 2007. The match was suspended on March 31, 2009.

Self-Directed Accounts

Participants direct 100% of the investment of their contributions and the employer's contributions into various investment options offered by the Plan. The Plan currently offers 26 mutual funds and one money market fund as investment options for participants.

Participants' Accounts

Each 401(k) Plan participant's account is credited with (a) employee elective 401(k) deferrals and (b) Plan earnings. Each profit sharing Plan participant's account is credited with (a) the Organization's contribution and (b) Plan earnings. Allocations are based on participant earnings or account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Participants are immediately vested in their 401(k) elective deferrals and any rollover contributions, plus actual earnings thereon. Vesting in the Organization's profit sharing contribution account is based on years of service as defined in the Plan. Vesting begins upon the completion of the second year of service and a participant is 100% vested after five years of credited service for profit sharing contributions and non-elective employer contributions.

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Participant Loans

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their account balance, whichever is less. The loans are secured by the balance in the participant's account and charge interest at rates ranging from 5% to 10.5%, which are commensurate with local prevailing rates as determined quarterly by the Plan administrator.

Forfeitures

Forfeitures are used to help offset the employer's matching contributions (see Forfeitures note).

Administrative Expenses

Administrative expenses, incurred by the Plan for audit fees, are paid by the Plan's sponsor.

Income Tax Status

The Plan is a prototype plan issued by Fidelity Management Trust Company. The prototype plan has received a favorable determination letter from the Internal Revenue Service. The Plan obtained its latest determination letter in November, 2001 in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Net Assets Available for Benefits

Net assets available for benefits at both December 31, 2009 and 2008 include no funds allocated to the accounts of persons who, prior to those dates, had withdrawn from participating in the earnings and operations of the Plan.

Reclassifications

Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

In accordance with U.S. generally accepted accounting principles (GAAP) and, more specifically, *Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans*, 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. As required by U.S. GAAP, the Statements of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statements of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. If available, quoted market prices at the last reported sale price on the last business day of the Plan year are used to value investments. Purchases or sales of investments are recorded on a trade-date basis. Dividend, interest, and capital gain income are recorded as declared or earned.

Use of Estimates

The process of preparing financial statements in conformity with U.S. GAAP requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Certain estimates relate to unsettled transactions and events as of the date of the financial statements. Other estimates relate to assumptions about the ongoing operations and may impact future periods. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE 3 - INVESTMENTS

The following table presents the fair value of investments. Investments representing 5% or more of the Plan's assets are separately identified.

	<u>December 31,</u>	
	<u>2009</u>	<u>2008</u>
Collective Investment Funds		
Investments Representing Five Percent or More of the Plan's Net Assets		
The Blended Fund	\$ <u>348,624</u>	\$ <u>353,005</u>
Mutual Funds		
Investments Representing Five Percent or More of the Plan's Net Assets:		
Fidelity Freedom 2010	333,657	261,850
Fidelity Freedom 2015	252,389	227,532
Fidelity Freedom 2020	173,215	126,939
Fidelity Freedom 2025	150,522	107,720
Fidelity Freedom 2030	241,121	139,124
Fidelity Freedom 2035	127,829	88,829
Investments Representing Less than Five Percent of the Plan's Net Assets	<u>478,013</u>	<u>350,558</u>
Subtotal	<u>1,756,746</u>	<u>1,302,552</u>
	<u>\$2,105,370</u>	<u>\$1,655,557</u>

The appreciation (depreciation) of investments was as follows:

Mutual Funds	\$ <u>333,762</u>	\$ <u>(548,372)</u>
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NOTE 4 - PLAN TERMINATION

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

NOTE 5 - LIMITED SCOPE AUDIT

At both December 31, 2009 and 2008, Fidelity Management Trust Company, the Plan's trustee, holds all of the Plan's assets and is subject to periodic examination by regulatory agencies. The audit did not cover any information on Plan assets or related transactions involving the trustee, Fidelity Management Trust Company. Instead, Fidelity Management Trust Company has prepared and certified a statement as to the complete and accurate information concerning Plan assets and the related transactions.

NOTE 6 - FORFEITURES

The Organization did not utilize any forfeitures to help offset employer's matching contributions for both the years ended December 31, 2009 and 2008.

NOTE 7 - RISK 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 value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

NOTE 8 - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following reconciliation details the differences with federal Form 5500:

	December 31,	
	<u>2009</u>	<u>2008</u>
Contributions Received or Receivable per Financial Statements	\$277,482	\$405,879
Add: Contribution Receivable at Prior Year End	<u>-</u>	<u>42,209</u>
Contributions Received or Receivable in Cash Form per Schedule H of Form 5500	<u>\$277,482</u>	<u>\$448,088</u>

NOTE 9 - FAIR VALUE MEASUREMENTS

U.S. GAAP, under *Fair Value Measurements*, establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The 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 U.S. GAAP are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for the identical assets or liabilities in active markets that the Plan has the ability to access.

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.

Level 2

- Inputs other than quoted prices that are observable for the asset or liability;
- 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 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 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 need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for the assets measured at fair value. There have been no changes in the methodologies used at both December 31, 2009 and 2008.

Common stocks, corporate bonds, and U.S. government securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year end.

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 VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN

NOTE 9 - FAIR VALUE MEASUREMENTS (Continued)

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

Assets at fair value as of December 31, 2009:

	<u>Level 1</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$1,756,746	\$ -	\$1,756,746
Investment Contract	<u>-</u>	<u>348,624</u>	<u>348,624</u>
Total Assets at Fair Value	<u>\$1,756,746</u>	<u>\$348,624</u>	<u>\$2,105,370</u>

Assets at fair value as of December 31, 2008:

	<u>Level 1</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$1,302,552	\$ -	\$1,302,552
Investment Contract	<u>-</u>	<u>353,005</u>	<u>353,005</u>
Total Assets at Fair Value	<u>\$1,302,552</u>	<u>\$353,005</u>	<u>\$1,655,557</u>

Level 3 reconciliation:

	<u>2009</u>	<u>2008</u>
Balance, Beginning of Year	\$353,005	\$359,745
Purchases, Sales, Issuances, and Settlements (Net)	<u>(4,381)</u>	<u>(6,740)</u>
Balance, End of Year	<u>\$348,624</u>	<u>\$353,005</u>

Gains and losses (realized and unrealized) included in changes in net assets for benefits for both the years ended December 31, 2009 and 2008 are reported in net depreciation in fair value of investments.

NOTE 10 - INVESTMENT CONTRACT WITH INVESTMENT COMPANY

In 2007, the Plan entered into a fully benefit-responsive investment contract with Fidelity Management Trust Company (Fidelity). Fidelity maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at contract value as reported to the Plan by Fidelity. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in the Summary of Accounting Policies note, because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2009 and 2008 was \$348,624 and \$353,005, respectively. The crediting interest rate is based on a formula agreed upon with the issuer, but may not be less than 3%. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the Plan's ability to transact at contract value with Fidelity. Such events include the following: (a) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (b) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (d) the failure of the Plan to qualify for exemption from federal income taxes or any required prohibited transaction exemption under the Employee Retirement Income Security Act of 1974. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants are probable of occurring.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

	<u>2009</u>	<u>2008</u>
Average yields:		
Based on Actual Earnings	3.0%	3.7%
Based on Interest Rate Credited to Participants	3.0%	3.7%

NOTE 11 - ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES

The Plan has adopted the U.S. GAAP guidance from Accounting Standards Codification (ASC) 740-10 regarding Accounting for Uncertainty in Income Taxes as it relates to uncertain tax positions for the year ended December 31, 2009, and has evaluated its tax position taken for all open tax years. Currently, the 2008, 2007, and 2006 tax years are open and subject to examination by the Internal Revenue Service and Ohio Department of Revenue. However, the Plan is not currently under audit nor has the Plan been contacted by either of these jurisdictions.

Based on the evaluation of the Plan's tax position, management believes all positions taken would be upheld under the examination. Therefore, no provision for the effects of uncertain tax positions has been recorded for the year ended December 31, 2009.

NOTE 12 - SUBSEQUENT EVENTS

Consideration of subsequent events for inclusion and disclosure in these financial statements was made through the date of the report, which is the date that the financial statements were available to be issued, and would include all relevant material circumstances and events. No subsequent events were deemed necessary to disclose.

SUPPLEMENTAL SCHEDULES

**THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN
SCHEDULE OF ASSETS HELD AT END OF YEAR
Form 5500, Schedule H, Part IV, 4, i.
EIN: 31-0536716
Plan No. 001**

Description of Investments	December 31, 2009		
	Par Value/ Shares	Cost	Fair Value
Collective Investment Funds			
The Blended Fund	-	\$ -	\$ 348,624
Funds			
Fidelity Balanced	2,645	43,146	43,276
Fidelity Cap Appreciation	1,261	27,127	27,018
Fidelity Disciplined Equity	809	18,373	16,998
Fidelity Freedom 2000	664	7,841	7,540
Fidelity Freedom 2005	362	3,965	3,636
Fidelity Freedom 2010	26,671	386,584	333,657
Fidelity Freedom 2015	24,222	285,117	252,389
Fidelity Freedom 2020	13,802	192,873	173,215
Fidelity Freedom 2025	14,487	176,467	150,522
Fidelity Freedom 2030	19,461	276,252	241,121
Fidelity Freedom 2035	12,459	151,615	127,829
Fidelity Freedom 2040	6,506	63,632	46,584
Fidelity Freedom 2045	1,204	9,958	10,196
Fidelity Freedom 2050	66	556	553
Fidelity Freedom Income	1,212	13,212	13,021
Fidelity International Discover	816	23,342	24,776
Fidelity Large Cap Value	1,892	18,902	18,431
Fidelity Leveraged Co Stock	1,673	35,884	38,338
Fidelity Mid Cap Growth	2,054	15,694	20,418
Fidelity Retirement Money Market	34,349	34,349	34,349
Fidelity Small Cap Independence	1,022	12,884	14,227
Fidelity Small Cap Value	1,949	22,032	24,715
Fidelity Total Bond	6,753	67,836	70,701
Fidelity Value	524	31,147	29,859
Spartan International Index	695	25,130	23,233
Spartan US Equity Index	257	9,637	10,144
			<u>1,756,746</u>
Total Investments at Fair Value			2,105,370
Participant Loans			<u>94,787</u>
Total Assets Held at End Of Year			\$ <u><u>2,200,157</u></u>

THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN
SCHEDULE OF ASSETS HELD AT END OF YEAR
Form 5500, Schedule H, Part IV, 4, i.
EIN: 31-0536716
Plan No. 001

Description of Investments	December 31, 2008		
	Par Value/ Shares	Cost	Fair Value
Collective Investment Funds			
The Blended Fund	359,745	\$ 359,745	\$ 353,005
Funds			
Fidelity Balanced	2,345	40,671	30,762
Fidelity Cap Appreciation	943	21,927	14,836
Fidelity Disciplined Equity	559	13,983	9,737
Fidelity Freedom 2000	627	7,582	6,299
Fidelity Freedom 2005	3,619	43,036	30,361
Fidelity Freedom 2010	25,275	376,390	261,850
Fidelity Freedom 2015	26,581	327,954	227,532
Fidelity Freedom 2020	12,631	188,796	126,939
Fidelity Freedom 2025	13,089	168,562	107,720
Fidelity Freedom 2030	14,255	220,907	139,124
Fidelity Freedom 2035	11,062	143,391	88,829
Fidelity Freedom 2040	6,821	68,030	38,130
Fidelity Freedom 2045	1,751	17,022	11,525
Fidelity Freedom 2050	53	486	340
Fidelity Freedom Income	1,204	13,330	11,512
Fidelity International Discover	773	24,553	18,265
Fidelity Large Cap Value	919	10,946	7,853
Fidelity Leveraged Co Stock	1,231	31,334	17,776
Fidelity Mid Cap Growth	1,813	15,620	12,311
Fidelity Retirement Money Market	39,948	39,948	39,948
Fidelity Small Cap Independence	813	10,711	8,559
Fidelity Small Cap Value	1,575	18,515	14,676
Fidelity Total Bond	4,486	45,570	41,275
Fidelity Value	457	31,147	18,197
Spartan International Index	535	20,750	14,293
Spartan US Equity Index	122	5,325	3,903
			<u>1,302,552</u>
Total Investments at Fair Value			1,655,557
Participant Loans			<u>116,444</u>
Total Assets Held at End Of Year			<u><u>\$ 1,772,001</u></u>

THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN
SCHEDULE OF REPORTABLE TRANSACTIONS
Form 5500, Schedule H, Part IV, 4, j.
EIN: 31-0536716
Plan No. 001

**TRANSACTIONS OR SERIES OF TRANSACTIONS IN EXCESS OF FIVE PERCENT OF PLAN ASSETS
AT BEGINNING OF PLAN YEAR:**

Year Ended December 31, 2009						
Description of Asset	Purchase Price	Selling Price	Cost of Asset	Expense Incurred	Current Value of Asset On Transaction Date	Net Gain (Loss)

There were no transactions or series of transactions in excess
of five percent during the year ended December 31, 2009.

THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN
SCHEDULE OF REPORTABLE TRANSACTIONS
Form 5500, Schedule H, Part IV, 4, j.
EIN: 31-0536716
Plan No. 001

**TRANSACTIONS OR SERIES OF TRANSACTIONS IN EXCESS OF FIVE PERCENT OF PLAN ASSETS
AT BEGINNING OF PLAN YEAR:**

Year Ended December 31, 2008

					Current	
Description	Purchase	Selling	Cost of	Expense	Value of Asset	Net Gain
of	Price	Price	Asset	Incurred	On Transaction	(Loss)
Asset					Date	

There were no transactions or series of transactions in excess
of five percent during the year ended December 31, 2008.

**THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN**

December 31, 2009

*FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT*



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**THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN**

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INDEPENDENT AUDITORS' REPORT

To the Committee Members
The Visiting Nurse Association of Greater
Cincinnati and Northern Kentucky
Retirement Plan
Cincinnati, Ohio

We were engaged to audit the accompanying statements of net assets available for benefits of The Visiting Nurse Association of Greater Cincinnati and Northern Kentucky Retirement Plan as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits for the Plan years then ended, and the supplemental schedules as of and for the years ended December 31, 2009 and 2008, as listed in the accompanying table of contents. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the U.S. 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 the Investments note, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2009 and 2008 that the information provided to the Plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with U.S. generally accepted auditing standards and, in our opinion, are presented in compliance with the U.S. Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

VonLehman & Company Inc.

Cincinnati, Ohio
October 6, 2010

**THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

ASSETS

	December 31,	
	2009	2008
Investments at Fair Value		
Mutual Funds	\$ 2,105,370	\$ 1,655,557
Participant Loans	94,787	116,444
Receivables		
Other Receivable	-	1,493
Net Assets Available at Fair Value	2,200,157	1,773,494
Adjustment from Fair Value to Contract Value for Fully Benefit-Responsive Investment Contracts	1,172	19,043
Net Assets Available for Benefits	\$ 2,201,329	\$ 1,792,537

See accompanying notes.

**THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

	Years Ended December 31,	
	2009	2008
Additions to Net Assets Attributed To		
Investment Income		
Interest and Dividends	\$ 59,191	\$ 99,086
Net Realized Gain on Sale of Investments	14,705	-
Net Appreciation in Fair Value of Investments	319,057	-
Total Additions to Net Assets Attributed to Investment Income	392,953	99,086
Contributions		
Employee	268,522	307,047
Employer	8,960	98,832
Total Contributions	277,482	405,879
Total Additions	670,435	504,965
Deductions from Net Assets Attributed To		
Net Depreciation in Fair Value of Investments	-	548,372
Net Realized Loss on Sale of Investments	-	88,796
Administration Fees	808	2,731
Benefits Paid to Participants	260,835	148,333
Total Deductions from Net Assets	261,643	788,232
Net Change	408,792	(283,267)
Net Assets Available for Benefits		
Beginning of Plan Year	1,792,537	2,075,804
End of Plan Year	\$ 2,201,329	\$ 1,792,537

See accompanying notes.

**THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Retirement Plan (the Plan) for the employees of The Visiting Nurse Association of Greater Cincinnati and Northern Kentucky (the Organization) is provided for general information purposes only. Participants should refer to the Plan agreement and the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan includes a salary reduction plan also called a "401(k) Plan". Under this type of plan, participants may choose to reduce their compensation and have these amounts contributed to their account. The Plan's investments are held by a management-administered trust fund.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Effective January 1, 2008, the Organization adopted a discretionary employer contribution match provision and a non-elective employer contribution provision (up to a 3% maximum of eligible salary) which will be subject to the participant attaining 21 years of age, one year of eligible service, and making elective salary deferral contributions.

Contributions

Each year, participants may contribute up to 90% of pre-tax annual compensation after three months of eligible service, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The employer will match employee elective contributions as described above. This elective employer match was made effective with a Plan amendment adopted on December 7, 2007. The match was suspended on March 31, 2009.

Self-Directed Accounts

Participants direct 100% of the investment of their contributions and the employer's contributions into various investment options offered by the Plan. The Plan currently offers 26 mutual funds and one money market fund as investment options for participants.

Participants' Accounts

Each 401(k) Plan participant's account is credited with (a) employee elective 401(k) deferrals and (b) Plan earnings. Each profit sharing Plan participant's account is credited with (a) the Organization's contribution and (b) Plan earnings. Allocations are based on participant earnings or account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Participants are immediately vested in their 401(k) elective deferrals and any rollover contributions, plus actual earnings thereon. Vesting in the Organization's profit sharing contribution account is based on years of service as defined in the Plan. Vesting begins upon the completion of the second year of service and a participant is 100% vested after five years of credited service for profit sharing contributions and non-elective employer contributions.

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Participant Loans

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their account balance, whichever is less. The loans are secured by the balance in the participant's account and charge interest at rates ranging from 5% to 10.5%, which are commensurate with local prevailing rates as determined quarterly by the Plan administrator.

Forfeitures

Forfeitures are used to help offset the employer's matching contributions (see Forfeitures note).

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Administrative expenses, incurred by the Plan for audit fees, are paid by the Plan's sponsor.

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The Plan is a prototype plan issued by Fidelity Management Trust Company. The prototype plan has received a favorable determination letter from the Internal Revenue Service. The Plan obtained its latest determination letter in November, 2001 in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Net Assets Available for Benefits

Net assets available for benefits at both December 31, 2009 and 2008 include no funds allocated to the accounts of persons who, prior to those dates, had withdrawn from participating in the earnings and operations of the Plan.

Reclassifications

Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

In accordance with U.S. generally accepted accounting principles (GAAP) and, more specifically, *Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans*, 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. As required by U.S. GAAP, the Statements of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statements of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. If available, quoted market prices at the last reported sale price on the last business day of the Plan year are used to value investments. Purchases or sales of investments are recorded on a trade-date basis. Dividend, interest, and capital gain income are recorded as declared or earned.

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The process of preparing financial statements in conformity with U.S. GAAP requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Certain estimates relate to unsettled transactions and events as of the date of the financial statements. Other estimates relate to assumptions about the ongoing operations and may impact future periods. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE 3 - INVESTMENTS

The following table presents the fair value of investments. Investments representing 5% or more of the Plan's assets are separately identified.

	<u>December 31,</u>	
	<u>2009</u>	<u>2008</u>
Collective Investment Funds		
Investments Representing Five Percent or More of the Plan's Net Assets		
The Blended Fund	\$ <u>348,624</u>	\$ <u>353,005</u>
Mutual Funds		
Investments Representing Five Percent or More of the Plan's Net Assets:		
Fidelity Freedom 2010	333,657	261,850
Fidelity Freedom 2015	252,389	227,532
Fidelity Freedom 2020	173,215	126,939
Fidelity Freedom 2025	150,522	107,720
Fidelity Freedom 2030	241,121	139,124
Fidelity Freedom 2035	127,829	88,829
Investments Representing Less than Five Percent of the Plan's Net Assets	<u>478,013</u>	<u>350,558</u>
Subtotal	<u>1,756,746</u>	<u>1,302,552</u>
	<u>\$2,105,370</u>	<u>\$1,655,557</u>

The appreciation (depreciation) of investments was as follows:

Mutual Funds	\$ <u>333,762</u>	\$ <u>(548,372)</u>
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NOTE 4 - PLAN TERMINATION

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

NOTE 5 - LIMITED SCOPE AUDIT

At both December 31, 2009 and 2008, Fidelity Management Trust Company, the Plan's trustee, holds all of the Plan's assets and is subject to periodic examination by regulatory agencies. The audit did not cover any information on Plan assets or related transactions involving the trustee, Fidelity Management Trust Company. Instead, Fidelity Management Trust Company has prepared and certified a statement as to the complete and accurate information concerning Plan assets and the related transactions.

NOTE 6 - FORFEITURES

The Organization did not utilize any forfeitures to help offset employer's matching contributions for both the years ended December 31, 2009 and 2008.

NOTE 7 - RISK 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 value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

NOTE 8 - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following reconciliation details the differences with federal Form 5500:

	December 31,	
	<u>2009</u>	<u>2008</u>
Contributions Received or Receivable per Financial Statements	\$277,482	\$405,879
Add: Contribution Receivable at Prior Year End	<u>-</u>	<u>42,209</u>
Contributions Received or Receivable in Cash Form per Schedule H of Form 5500	<u>\$277,482</u>	<u>\$448,088</u>

NOTE 9 - FAIR VALUE MEASUREMENTS

U.S. GAAP, under *Fair Value Measurements*, establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The 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 U.S. GAAP are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for the identical assets or liabilities in active markets that the Plan has the ability to access.

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.

Level 2

- Inputs other than quoted prices that are observable for the asset or liability;
- 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 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 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 need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for the assets measured at fair value. There have been no changes in the methodologies used at both December 31, 2009 and 2008.

Common stocks, corporate bonds, and U.S. government securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds: Valued at the net asset value (NAV) of shares held by the Plan at year end.

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 VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN

NOTE 9 - FAIR VALUE MEASUREMENTS (Continued)

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

Assets at fair value as of December 31, 2009:

	<u>Level 1</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$1,756,746	\$ -	\$1,756,746
Investment Contract	<u>-</u>	<u>348,624</u>	<u>348,624</u>
Total Assets at Fair Value	<u>\$1,756,746</u>	<u>\$348,624</u>	<u>\$2,105,370</u>

Assets at fair value as of December 31, 2008:

	<u>Level 1</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$1,302,552	\$ -	\$1,302,552
Investment Contract	<u>-</u>	<u>353,005</u>	<u>353,005</u>
Total Assets at Fair Value	<u>\$1,302,552</u>	<u>\$353,005</u>	<u>\$1,655,557</u>

Level 3 reconciliation:

	<u>2009</u>	<u>2008</u>
Balance, Beginning of Year	\$353,005	\$359,745
Purchases, Sales, Issuances, and Settlements (Net)	<u>(4,381)</u>	<u>(6,740)</u>
Balance, End of Year	<u>\$348,624</u>	<u>\$353,005</u>

Gains and losses (realized and unrealized) included in changes in net assets for benefits for both the years ended December 31, 2009 and 2008 are reported in net depreciation in fair value of investments.

NOTE 10 - INVESTMENT CONTRACT WITH INVESTMENT COMPANY

In 2007, the Plan entered into a fully benefit-responsive investment contract with Fidelity Management Trust Company (Fidelity). Fidelity maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at contract value as reported to the Plan by Fidelity. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in the Summary of Accounting Policies note, because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2009 and 2008 was \$348,624 and \$353,005, respectively. The crediting interest rate is based on a formula agreed upon with the issuer, but may not be less than 3%. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the Plan's ability to transact at contract value with Fidelity. Such events include the following: (a) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (b) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (d) the failure of the Plan to qualify for exemption from federal income taxes or any required prohibited transaction exemption under the Employee Retirement Income Security Act of 1974. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants are probable of occurring.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

	<u>2009</u>	<u>2008</u>
Average yields:		
Based on Actual Earnings	3.0%	3.7%
Based on Interest Rate Credited to Participants	3.0%	3.7%

NOTE 11 - ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES

The Plan has adopted the U.S. GAAP guidance from Accounting Standards Codification (ASC) 740-10 regarding Accounting for Uncertainty in Income Taxes as it relates to uncertain tax positions for the year ended December 31, 2009, and has evaluated its tax position taken for all open tax years. Currently, the 2008, 2007, and 2006 tax years are open and subject to examination by the Internal Revenue Service and Ohio Department of Revenue. However, the Plan is not currently under audit nor has the Plan been contacted by either of these jurisdictions.

Based on the evaluation of the Plan's tax position, management believes all positions taken would be upheld under the examination. Therefore, no provision for the effects of uncertain tax positions has been recorded for the year ended December 31, 2009.

NOTE 12 - SUBSEQUENT EVENTS

Consideration of subsequent events for inclusion and disclosure in these financial statements was made through the date of the report, which is the date that the financial statements were available to be issued, and would include all relevant material circumstances and events. No subsequent events were deemed necessary to disclose.

SUPPLEMENTAL SCHEDULES

**THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN
SCHEDULE OF ASSETS HELD AT END OF YEAR
Form 5500, Schedule H, Part IV, 4, i.
EIN: 31-0536716
Plan No. 001**

Description of Investments	December 31, 2009		
	Par Value/ Shares	Cost	Fair Value
Collective Investment Funds			
The Blended Fund	-	\$ -	\$ 348,624
Funds			
Fidelity Balanced	2,645	43,146	43,276
Fidelity Cap Appreciation	1,261	27,127	27,018
Fidelity Disciplined Equity	809	18,373	16,998
Fidelity Freedom 2000	664	7,841	7,540
Fidelity Freedom 2005	362	3,965	3,636
Fidelity Freedom 2010	26,671	386,584	333,657
Fidelity Freedom 2015	24,222	285,117	252,389
Fidelity Freedom 2020	13,802	192,873	173,215
Fidelity Freedom 2025	14,487	176,467	150,522
Fidelity Freedom 2030	19,461	276,252	241,121
Fidelity Freedom 2035	12,459	151,615	127,829
Fidelity Freedom 2040	6,506	63,632	46,584
Fidelity Freedom 2045	1,204	9,958	10,196
Fidelity Freedom 2050	66	556	553
Fidelity Freedom Income	1,212	13,212	13,021
Fidelity International Discover	816	23,342	24,776
Fidelity Large Cap Value	1,892	18,902	18,431
Fidelity Leveraged Co Stock	1,673	35,884	38,338
Fidelity Mid Cap Growth	2,054	15,694	20,418
Fidelity Retirement Money Market	34,349	34,349	34,349
Fidelity Small Cap Independence	1,022	12,884	14,227
Fidelity Small Cap Value	1,949	22,032	24,715
Fidelity Total Bond	6,753	67,836	70,701
Fidelity Value	524	31,147	29,859
Spartan International Index	695	25,130	23,233
Spartan US Equity Index	257	9,637	10,144
			<u>1,756,746</u>
Total Investments at Fair Value			2,105,370
Participant Loans			<u>94,787</u>
Total Assets Held at End Of Year			<u>\$ 2,200,157</u>

**THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN
SCHEDULE OF ASSETS HELD AT END OF YEAR
Form 5500, Schedule H, Part IV, 4, i.
EIN: 31-0536716
Plan No. 001**

Description of Investments	December 31, 2008		
	Par Value/ Shares	Cost	Fair Value
Collective Investment Funds			
The Blended Fund	359,745	\$ 359,745	\$ 353,005
Funds			
Fidelity Balanced	2,345	40,671	30,762
Fidelity Cap Appreciation	943	21,927	14,836
Fidelity Disciplined Equity	559	13,983	9,737
Fidelity Freedom 2000	627	7,582	6,299
Fidelity Freedom 2005	3,619	43,036	30,361
Fidelity Freedom 2010	25,275	376,390	261,850
Fidelity Freedom 2015	26,581	327,954	227,532
Fidelity Freedom 2020	12,631	188,796	126,939
Fidelity Freedom 2025	13,089	168,562	107,720
Fidelity Freedom 2030	14,255	220,907	139,124
Fidelity Freedom 2035	11,062	143,391	88,829
Fidelity Freedom 2040	6,821	68,030	38,130
Fidelity Freedom 2045	1,751	17,022	11,525
Fidelity Freedom 2050	53	486	340
Fidelity Freedom Income	1,204	13,330	11,512
Fidelity International Discover	773	24,553	18,265
Fidelity Large Cap Value	919	10,946	7,853
Fidelity Leveraged Co Stock	1,231	31,334	17,776
Fidelity Mid Cap Growth	1,813	15,620	12,311
Fidelity Retirement Money Market	39,948	39,948	39,948
Fidelity Small Cap Independence	813	10,711	8,559
Fidelity Small Cap Value	1,575	18,515	14,676
Fidelity Total Bond	4,486	45,570	41,275
Fidelity Value	457	31,147	18,197
Spartan International Index	535	20,750	14,293
Spartan US Equity Index	122	5,325	3,903
			<u>1,302,552</u>
Total Investments at Fair Value			1,655,557
Participant Loans			<u>116,444</u>
Total Assets Held at End Of Year			<u><u>\$ 1,772,001</u></u>

THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN
SCHEDULE OF REPORTABLE TRANSACTIONS
Form 5500, Schedule H, Part IV, 4, j.
EIN: 31-0536716
Plan No. 001

**TRANSACTIONS OR SERIES OF TRANSACTIONS IN EXCESS OF FIVE PERCENT OF PLAN ASSETS
AT BEGINNING OF PLAN YEAR:**

Year Ended December 31, 2009						
Description of Asset	Purchase Price	Selling Price	Cost of Asset	Expense Incurred	Current Value of Asset On Transaction Date	Net Gain (Loss)

There were no transactions or series of transactions in excess
of five percent during the year ended December 31, 2009.

THE VISITING NURSE ASSOCIATION OF GREATER
CINCINNATI AND NORTHERN KENTUCKY
RETIREMENT PLAN
SCHEDULE OF REPORTABLE TRANSACTIONS
Form 5500, Schedule H, Part IV, 4, j.
EIN: 31-0536716
Plan No. 001

**TRANSACTIONS OR SERIES OF TRANSACTIONS IN EXCESS OF FIVE PERCENT OF PLAN ASSETS
AT BEGINNING OF PLAN YEAR:**

Year Ended December 31, 2008

					Current	
Description	Purchase	Selling	Cost of	Expense	Value of Asset	Net Gain
of	Price	Price	Asset	Incurred	On Transaction	(Loss)
Asset					Date	

There were no transactions or series of transactions in excess
of five percent during the year ended December 31, 2008.