

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2011 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☐ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>SUMMIT ACRES NURSING HOME, INC. 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1999</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1999</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1999</u>					
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>SUMMIT ACRES NURSING HOME, INC.</u> <u>44565 OLIVE TOWNSHIP ROAD, NO. 497</u> <u>CALDWELL, OH 43724</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-0713042</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>740-732-2364</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>623000</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-0713042</u>	2c Sponsor's telephone number <u>740-732-2364</u>	2d Business code (see instructions) <u>623000</u>	
2b Employer Identification Number (EIN) <u>31-0713042</u>					
2c Sponsor's telephone number <u>740-732-2364</u>					
2d Business code (see instructions) <u>623000</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/26/2012	DONALD CROCK
	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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") SUMMIT ACRES NURSING HOME, INC. 44565 OLIVE TOWNSHIP ROAD, NO. 497 CALDWELL, OH 43724	3b Administrator's EIN 31-0713042 3c Administrator's telephone number 740-732-2364
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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
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5 Total number of participants at the beginning of the plan year	5	170
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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	161
b Retired or separated participants receiving benefits.....	6b	1
c Other retired or separated participants entitled to future benefits.....	6c	5
d Subtotal. Add lines 6a , 6b , and 6c	6d	167
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	167
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	108
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	6

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2E 2G 2J 2K 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan 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
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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) ☐ 0 **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
		2011
		This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>SUMMIT ACRES NURSING HOME, INC. 401(K) 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>SUMMIT ACRES NURSING HOME, INC.</u>	D Employer Identification Number (EIN) <u>31-0713042</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

MULTI-FINANCIAL SECURITIES CORP

4600 S. SYRACUSE STREET
SUITE 600
DENVER, CO 80237

84-0858799

(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?
28	NONE	8943	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 ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(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 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 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011		
A Name of plan SUMMIT ACRES NURSING HOME, INC. 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 SUMMIT ACRES NURSING HOME, INC.	D Employer Identification Number (EIN) 31-0713042	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	4715
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	60213	26623
(2) U.S. Government securities.....	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts.....	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1294224	1143951
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	1354437	1175289

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1354437	1175289
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	128613	
(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)		128613

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1699	
(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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1699

(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)	0	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(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)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-28331
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		101981

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	272186	
(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)		272186
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)	8943	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		8943
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		281129

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-179148
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: PERRY & ASSOCIATES

(2) EIN: 55-0771624

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		200000
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.			
4n			

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

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

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

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 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>SUMMIT ACRES NURSING HOME, INC. 401(K) 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>SUMMIT ACRES NURSING HOME, INC.</u>	D Employer Identification Number (EIN) <u>31-0713042</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>31-0713042</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 (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete 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): _____

SUMMIT ACRES NURSING HOME, INC.
401 (K) PLAN
Regular Audit
For the Years Ended December 31, 2011 and 2010

Perry & Associates
Certified Public Accountants, A.C.

SUMMIT ACRES NURSING HOME, INC.
401 (K) PLAN

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INDEPENDENT ACCOUNTANTS' REPORT

July 18, 2012

Summit Acres Nursing Home, Inc.
401 (k) Plan
44565 Olive Township Road, No. 497
Caldwell, OH 43724

To the Board of Trustees:

We have audited the accompanying statements of net assets available for benefits of **Summit Acres Nursing Home, Inc., 401 (k) Plan** (The Plan) as of December 31, 2011 and 2010, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Summit Acres Nursing Home, Inc., 401 (k) Plan as of December, 2011 and 2010, and the changes in its net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, line 4i – Assets Held for Investment Purposes at Year End, referred to as “supplemental information,” is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully submitted,



Perry and Associates
Certified Public Accountants, A.C.

Summit Acres Nursing Home, Inc.
401 (k) Plan
Statements of Net Assets Available for Benefits
As of December 31, 2011 and 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Current Assets:		
Investments	\$ 1,143,951	\$ 1,294,224
Cash and Cash Equivalents	26,623	60,213
Employee Contributions Receivables	<u>4,715</u>	<u>-</u>
Total Assets	<u><u>1,175,289</u></u>	<u><u>1,354,437</u></u>
<u>NET ASSETS</u>		
Net Assets Available for Benefits	<u><u>\$ 1,175,289</u></u>	<u><u>\$ 1,354,437</u></u>

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

Summit Acres Nursing Home, Inc.
401(k) Plan
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2011 and 2010

<u>ADDITIONS</u>	<u>2011</u>	<u>2010</u>
Additions to Net Assets Attributed to:		
Investment Income		
Net Increase/(Decrease) in Fair Value of Investments	\$ (77,746)	\$ 50,659
Interest	1,699	-
Dividends and Short-Term Capital Gains	40,123	14,438
Long-Term Capital Gains	9,292	2,606
Less: Investment Expenses	(8,943)	(13,087)
Net Investment Income/(Loss)	(35,575)	54,616
Participant Contributions	128,613	124,100
Total Additions	93,038	178,716
<u>DEDUCTIONS</u>		
Benefits Paid to Participants	272,186	106,414
Total Deductions	272,186	106,414
Net Increase/(Decrease) in Net Assets	(179,148)	72,302
Net Assets Available for Benefits at the Beginning of the Year	1,354,437	1,282,135
Net Assets Available for Benefit at the End of the Year	<u>\$ 1,175,289</u>	<u>\$ 1,354,437</u>

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

Summit Acres Nursing Home, Inc.
401 (k) Plan
Notes to the Financial Statements
For the Year Ended December 31, 2011

Note 1. Description of Plan

The following description of the Summit Acres Nursing Home, Inc. 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreements for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of Summit Acres Nursing Home, Inc. who have three months of service and are age eighteen or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year participants may contribute up to 50 percent of pre-tax compensation, as defined in the Plan. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers four portfolios as investment options for participants.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocation of the Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are 100% vested immediately in their contributions plus actual earnings thereon.

Payment of Benefits

Per Plan agreement, payment of the participant's benefits depends on the participant's age, vested account balance and status of employment.

Note 2. Summary of Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Payment of Benefits

Benefits are recorded when paid.

Summit Acres Nursing Home, Inc.
401 (k) Plan
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2011

Note 2. Summary of Accounting Policies (Continued)

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

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

Management's Review Note

Subsequent events were evaluated through July 18, 2012, which is the date the financial statements were available to be issued.

Note 3. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount 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.

		Fair Value Measurements Using:
	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets Level 1</u>
December 31, 2011		
Mutual Funds	<u>1,143,951</u>	<u>\$ 1,143,951</u>
December 31, 2010		
Mutual Funds	<u>\$ 1,294,224</u>	<u>\$ 1,294,224</u>

The fair value measurement accounting literature established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs because they generally provide the most reliable evidence of fair value. No Level 2 inputs were available to the Plan, and Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements

The fair values of mutual funds are based on quoted net asset values of the shares held by the Plan at year-end.

Summit Acres Nursing Home, Inc.
401 (k) Plan
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2011

Note 4. Plan Termination

In the event the Plan terminates, the net assets of the Plan will be distributed to the participants depending on the balances of the members' accounts.

Note 5. Payment of Expenses

The Company elected to pay certain administrative expenses and investment costs of the Plan. Should the Company elect not to pay all or part of such expenses, the Administrator would pay these expenses from the Plan.

Note 6. Tax Status

The Plan was created under a prototype plan accepted by the Internal Revenue Service. A specific determination letter from the Internal Revenue Service has not been requested. The Plan's tax counsel believes that the Plan is designed and is currently being operated in compliance with applicable requirements of the Internal Revenue Code.

Note 7. Risks and Uncertainties

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

Summit Acres Nursing Home, Inc. 401 (k) Plan
Schedule of Assets Held for Investment Purposes at
December 31, 2011
EIN NO. 31-0713042

Plan No. 001

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

(a)	(b) Identity of issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
		Mutual Funds		
	Invesco Van Kampen Growth and Income	1,135.564 shares	Various	\$ 21,087
	Invesco Van Kampen Equity and Income	2,239.892 shares	Various	\$ 18,636
	Blackrock Asset Location	824.321 shares	Various	\$ 11,672
	Europacific Growth Fund Class F-1	681.291 shares	Various	\$ 23,832
	FPA Crescent Portfolio	1,364.494 shares	Various	\$ 36,541
	The Fairholme Fund	272.662 shares	Various	\$ 6,312
	Fidelity Puritan Fund	2,136.628 shares	Various	\$ 37,797
	Fidelity Low Priced Stock Fund	437.010 shares	Various	\$ 15,614
	Fidelity Global Balanced Fund	849.380 shares	Various	\$ 18,194
	Franklin Rising Dividends Fund	1,254.276 shares	Various	\$ 43,574
	Greenspring Fund	2,480.301 shares	Various	\$ 56,303
	Heartland Select Value Fund	295.237 shares	Various	\$ 7,914
	Invesco Real Estate Fund Class Y	295.704 shares	Various	\$ 6,766
	ING Global Real Estate Fund Class W	401.315 shares	Various	\$ 6,032
	ING Global Bond Fund Class W	4,572.966 shares	Various	\$ 50,897
	International Growth and Income	845.147 shares	Various	\$ 23,225
	Ivy Asset Strategy Fund Class A	845.147 shares	Various	\$ 6,452
	MFS Global Total Return Fund Class A	289.833 shares	Various	\$ 8,146
	MFS Utilities Fund Class A	1,457.991 shares	Various	\$ 24,713
	Metropolitan West Total Return Bond	2,176.300 shares	Various	\$ 22,568
	New Perspective Fund Class F-1	1,487.818 shares	Various	\$ 38,728
	Oppenheimer Developing Markets	957.894 shares	Various	\$ 28,085
	*Pimco Commodity Real Return	2,237.343 shares	Various	\$ 14,632
	*Pimco EQS Pathfinder Fund	2,113.848 shares	Various	\$ 20,525
	T Rowe Price Capital Appreciation	1,042.960 shares	Various	\$ 21,506
	T Rowe Price International	307.020 shares	Various	\$ 11,455
	T Rowe Price Real Estate	367.618 shares	Various	\$ 6,750
	Templeton Global Bond Fund Advisor	3,977.515 shares	Various	\$ 49,202
	Templeton Global Total Return Fund	4,244.197 shares	Various	\$ 52,034
	Thornburg International	775.506 shares	Various	\$ 19,062
	American Mutual Fund Class F-1	141.047 shares	Various	\$ 3,636
	Blackrock Global Allocation Fund Inc	2,283.959 shares	Various	\$ 41,477
	Capital World Growth & Income	909.091 shares	Various	\$ 29,145
	Dodge & Cox International Fund	493.866 shares	Various	\$ 14,441
	Dodge & Cox Income Fund	1,696.124 shares	Various	\$ 22,558
	Franklin Income Fund Advisor Class	15,154.085 shares	Various	\$ 31,521
	Franklin Utilities Fund Advisor Class	2,751.860 shares	Various	\$ 36,985
	Loomis Sayles Bond Fund Retail	512.523 shares	Various	\$ 7,114
	MFS Emerging Markets Debt Fund	1,078.689 shares	Various	\$ 15,695
	New World Fund Class F-1	64.7430 shares	Various	\$ 2,965
	Oppenheimer Intl Bond Class A	3,286.535 shares	Various	\$ 20,409
	*Pimco Total Return Fund Institutional	2,540.879 shares	Various	\$ 27,619
	Cohen & Steers Realty Shares Fund	168.699 shares	Various	\$ 10,262
	Cohen & Steers International	662.119 shares	Various	\$ 5,946
	Dodge & Cox Stock Fund	81.290 shares	Various	\$ 8,262
	Fidelity Contra Fund	127.375 shares	Various	\$ 8,593
	Fundamental Investors Class F-1	419.028 shares	Various	\$ 14,821
	Harbor International Fund	213.775 shares	Various	\$ 11,212
	Oppenheimer Global Opportunities Fund	403.897 shares	Various	\$ 10,837
	*Pimco Foreign Bond Fund	1,246.662 shares	Various	\$ 13,190
	Royce 100 Fund Service Class	976.147 shares	Various	\$ 8,463
	Scout International Fund	418.554 shares	Various	\$ 11,707
	Templeton Income Fund Class A	4,265.602 shares	Various	\$ 10,835
	*Pimco Global Advantage Strategy	615.811 shares	Various	\$ 6,897
	Heartland Value Plus Fund	299.749 shares	Various	\$ 8,309
		Fixed Income		
	GNMA GTD REMIC	Maturity Date: 01/20/40, Interest Rate: 4.00%	Various	\$ 7,436
	Zions Barcorporation Sub NT	Maturity Date: 05/15/14, Interest Rate: 5.65%	Various	\$ 7,129
	GAP Inc Fixed RT NT	Maturity Date: 04/12/21, Interest Rate: 5.95%	Various	\$ 10,492
	Bank Amer Corp SR Internotes Fixed	Maturity Date: 08/15/19, Interest Rate: 4.75%	Various	\$ 5,926
		Equities		
	Bank Amer Corp Depositare Share	315 shares	Various	\$ 6,268
	ING Groep N V Perpetual Debt Secs	460 shares	Various	\$ 7,503
	Metlife Inc PFD SER B	100 shares	Various	\$ 2,548
	Santander Fin PFD	300 shares	Various	\$ 5,496

Summit Acres Nursing Home, Inc. 401 (k) Plan
Schedule of Assets Held for Investment Purposes at
December 31, 2011
EIN NO. 31-0713042

Plan No. 001

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

(a)	(b) Identity of issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
		Mutual Funds		
	Invesco Van Kampen Growth and Income	1,135,564 shares	Various	\$ 21,087
	Invesco Van Kampen Equity and Income	2,239,892 shares	Various	\$ 18,636
	Blackrock Asset Location	824,321 shares	Various	\$ 11,672
	Europacific Growth Fund Class F-1	681,291 shares	Various	\$ 23,832
	FPA Crescent Portfolio	1,364,494 shares	Various	\$ 36,541
	The Fairholme Fund	272,662 shares	Various	\$ 6,312
	Fidelity Puritan Fund	2,136,628 shares	Various	\$ 37,797
	Fidelity Low Priced Stock Fund	437,010 shares	Various	\$ 15,614
	Fidelity Global Balanced Fund	849,380 shares	Various	\$ 18,194
	Franklin Rising Dividends Fund	1,254,276 shares	Various	\$ 43,574
	Greenspring Fund	2,480,301 shares	Various	\$ 56,303
	Heartland Select Value Fund	295,237 shares	Various	\$ 7,914
	Invesco Real Estate Fund Class Y	295,704 shares	Various	\$ 6,766
	ING Global Real Estate Fund Class W	401,315 shares	Various	\$ 6,032
	ING Global Bond Fund Class W	4,572,966 shares	Various	\$ 50,897
	International Growth and Income	845,147 shares	Various	\$ 23,225
	Ivy Asset Strategy Fund Class A	845,147 shares	Various	\$ 6,452
	MFS Global Total Return Fund Class A	289,833 shares	Various	\$ 8,146
	MFS Utilities Fund Class A	1,457,991 shares	Various	\$ 24,713
	Metropolitan West Total Return Bond	2,176,300 shares	Various	\$ 22,568
	New Perspective Fund Class F-1	1,487,818 shares	Various	\$ 38,728
	Oppenheimer Developing Markets	957,894 shares	Various	\$ 28,085
	*Pimco Commodity Real Return	2,237,343 shares	Various	\$ 14,632
	*Pimco EQS Pathfinder Fund	2,113,848 shares	Various	\$ 20,525
	T Rowe Price Capital Appreciation	1,042,960 shares	Various	\$ 21,506
	T Rowe Price International	307,020 shares	Various	\$ 11,455
	T Rowe Price Real Estate	367,618 shares	Various	\$ 6,750
	Templeton Global Bond Fund Advisor	3,977,515 shares	Various	\$ 49,202
	Templeton Global Total Return Fund	4,244,197 shares	Various	\$ 52,034
	Thornburg International	775,506 shares	Various	\$ 19,062
	American Mutual Fund Class F-1	141,047 shares	Various	\$ 3,636
	Blackrock Global Allocation Fund Inc	2,283,959 shares	Various	\$ 41,477
	Capital World Growth & Income	909,091 shares	Various	\$ 29,145
	Dodge & Cox International Fund	493,866 shares	Various	\$ 14,441
	Dodge & Cox Income Fund	1,696,124 shares	Various	\$ 22,558
	Franklin Income Fund Advisor Class	15,154,085 shares	Various	\$ 31,521
	Franklin Utilities Fund Advisor Class	2,751,860 shares	Various	\$ 36,985
	Loomis Sayles Bond Fund Retail	512,523 shares	Various	\$ 7,114
	MFS Emerging Markets Debt Fund	1,078,689 shares	Various	\$ 15,695
	New World Fund Class F-1	64,7430 shares	Various	\$ 2,965
	Oppenheimer Intl Bond Class A	3,286,535 shares	Various	\$ 20,409
	*Pimco Total Return Fund Institutional	2,540,879 shares	Various	\$ 27,619
	Cohen & Steers Realty Shares Fund	168,699 shares	Various	\$ 10,262
	Cohen & Steers International	662,119 shares	Various	\$ 5,946
	Dodge & Cox Stock Fund	81,290 shares	Various	\$ 8,262
	Fidelity Contra Fund	127,375 shares	Various	\$ 8,593
	Fundamental Investors Class F-1	419,028 shares	Various	\$ 14,821
	Harbor International Fund	213,775 shares	Various	\$ 11,212
	Oppenheimer Global Opportunities Fund	403,897 shares	Various	\$ 10,837
	*Pimco Foreign Bond Fund	1,246,662 shares	Various	\$ 13,190
	Royce 100 Fund Service Class	976,147 shares	Various	\$ 8,463
	Scout International Fund	418,554 shares	Various	\$ 11,707
	Templeton Income Fund Class A	4,265,602 shares	Various	\$ 10,835
	*Pimco Global Advantage Strategy	615,811 shares	Various	\$ 6,897
	Heartland Value Plus Fund	299,749 shares	Various	\$ 8,309
		Fixed Income		
	GNMA GTD REMIC	Maturity Date: 01/20/40, Interest Rate: 4.00%	Various	\$ 7,436
	Zions Bancorporation Sub NT	Maturity Date: 05/15/14, Interest Rate: 5.65%	Various	\$ 7,129
	GAP Inc Fixed RT NT	Maturity Date: 04/12/21, Interest Rate: 5.95%	Various	\$ 10,492
	Bank Amer Corp SR Internotes Fixed	Maturity Date: 08/15/19, Interest Rate: 4.75%	Various	\$ 5,926
		Equities		
	Bank Amer Corp Depositare Share	315 shares	Various	\$ 6,268
	ING Groep N V Perpetual Debt Secs	460 shares	Various	\$ 7,503
	Metlife Inc PFD SER B	100 shares	Various	\$ 2,548
	Santander Fin PFD	300 shares	Various	\$ 5,496