

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	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 SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL HEALTHCARE MANAGEMENT SERVICES, LLC 2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) MEMORIAL HEALTHCARE IPA, GP 1100 E WILLOW ST SIGNAL HILL, CA 90755-3433	1b Three-digit plan number (PN) ▶ <u>001</u>	1c Effective date of plan <u>01/01/1999</u>		
	2b Employer Identification Number (EIN) <u>95-4688463</u>	2c Sponsor's telephone number <u>562-981-9500</u>	2d Business code (see instructions) <u>541600</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.	10/08/2012	STEVEN FICHTELBERG
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2012	STEVEN FICHTELBERG
	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") MEMORIAL HEALTHCARE IPA, GP 1100 E WILLOW ST SIGNAL HILL, CA 90755-3433		3b Administrator's EIN 95-4688463	
3c Administrator's telephone number 562-981-9500			

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 MEMORIAL HEALTHCARE MANAGEMENT SERVICES, LLC		4b EIN 33-0819654
		4c PN 001

5 Total number of participants at the beginning of the plan year	5	148
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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	14
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	86
d Subtotal. Add lines 6a , 6b , and 6c	6d	100
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	100
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	100
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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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 2F 2G 2J 2K 3D 3H

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) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☒ G (Financial Transaction Schedules)
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SCHEDULE A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Insurance 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. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 <hr/> 2011 <hr/> 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 SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL HEALTHCARE MANAGEMENT SERVICES, LLC	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 MEMORIAL HEALTHCARE IPA, GP	D Employer Identification Number (EIN) 95-4688463	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
MUTUAL OF AMERICA

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-1614399	88668	057717K	100	01/01/2011	12/31/2011

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	2230

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

BRIAN Q. SEVERIN
111 W. OCEAN BLVD STE 925
LONG BEACH, CA 90802-7931

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	1227	COMPENSATION	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

SCOT MCMORRIS
111 W. OCEAN BLVD STE 925
LONG BEACH, CA 90802-7931

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	343	COMPENSATION	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

TODD R. DIXON

111 W. OCEAN BLVD STE 925
LONG BEACH, CA 90802-7931

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	298	COMPENSATION	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

SHAWN S. MALLER

111 W. OCEAN BLVD STE 925
LONG BEACH, CA 90802-7931

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	292	COMPENSATION	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

SCOTT R. WERNECKE

111 W. OCEAN BLVD STE 925
LONG BEACH, CA 90802-7931

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	70	COMPENSATION	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	854332
5 Current value of plan's interest under this contract in separate accounts at year end	5	3288759

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶ [N/A](#)

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶ N/A	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b Balance at the end of the previous year	7b	1017188
c Additions: (1) Contributions deposited during the year	7c(1)	152254
(2) Dividends and credits	7c(2)	0
(3) Interest credited during the year	7c(3)	18969
(4) Transferred from separate account	7c(4)	204472
(5) Other (specify below)..... ▶ LOAN PRIN PAY; LOAN INT. PAY	7c(5)	6547
(6) Total additions	7c(6)	382242
d Total of balance and additions (add b and c(6))	7d	1399430
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	534797
(2) Administration charge made by carrier	7e(2)	235
(3) Transferred to separate account	7e(3)	0
(4) Other (specify below)..... ▶ FINANCIAL ADJUSTMENT	7e(4)	10066
(5) Total deductions	7e(5)	545098
f Balance at the end of the current year (subtract e(5) from d)	7f	854332

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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>SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL HEALTHCARE MANAGEMENT SERVICES, LLC</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MEMORIAL HEALTHCARE IPA, GP</u>	D Employer Identification Number (EIN) <u>95-4688463</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

<u>FIDELITY MANAGEMENT & RESEARCH COMP</u>	<u>82 DEVONSHIRE STREET</u> <u>BOSTON, MA 02109</u>
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(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

<u>THE VANGUARD GROUP</u>	<u>PO BOX 2600</u> <u>VALLEY FORGE, PA 18482</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<u>DEUTSCHE ASSET MANAGEMENT</u>	<u>222 SOUTH RIVERSIDE PLAZA</u> <u>CHICAGO, IL 60606-5808</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<u>OPPENHEIMER FUNDS, INC.</u>	<u>PO BOX 5270</u> <u>DENVER, CO 80217-5270</u>
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

AMERICAN CENTURY INVESTMENT MANAGEM

PO BOX 419786
KANSAS CITY, MO 64141

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

CALVERT ASSET MANAGEMENT COMPANY, I

4550 MONTGOMERY AVENUE, SUITE 1000N
BETHESDA, MD 20814

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

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

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

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

MUTUAL OF AMERICA LIFE INSURANCE CO

320 PARK AVENUE
NEW YORK, NY 10022

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12 15 37	INSURANCE CARRIER	3400	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2011</div> 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>SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL HEALTHCARE MANAGEMENT SERVICES, LLC</u>	B Three-digit plan number (PN) ► <u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MEMORIAL HEALTHCARE IPA, GP</u>	D Employer Identification Number (EIN) <u>95-4688463</u>

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: SEPARATE ACCOUNT. NUMBER SA1

b Name of sponsor of entity listed in (a): MUTUAL OF AMERICA

c EIN-PN <u>95-1614399-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3288759</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

<div>SCHEDULE G (Form 5500) Department of Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration</div>	<div>Financial Transaction Schedules</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2011</div> <div>This Form is Open to Public Inspection.</div>
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011	
<div>A Name of plan SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL HEALTHCARE MANAGEMENT SERVICES, LLC</div>	<div>B Three-digit plan number (PN) ► 001</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500 MEMORIAL HEALTHCARE IPA, GP</div>	<div>D Employer Identification Number (EIN) 95-4688463</div>

Part I	Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions.
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(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year			Amount overdue
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year			Amount overdue
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year			Amount overdue
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year			Amount overdue
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year			Amount overdue
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

Part II Schedule of Leases in Default or Classified as Uncollectible

Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions)

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	
(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

Part III Nonexempt Transactions

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value			(d) Purchase price
MEMORIAL HEALTHCARE IPA, GP	PLAN SPONSOR	REVERSION OF PLAN ASSETS			
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
			63	63	

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value			(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value			(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value			(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value			(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value			(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value			(d) Purchase price
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>		
A Name of plan <u>SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL HEALTHCARE MANAGEMENT SERVICES, LLC</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MEMORIAL HEALTHCARE IPA, GP</u>		D Employer Identification Number (EIN) <u>95-4688463</u>

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a	Total noninterest-bearing cash	1a	
b	Receivables (less allowance for doubtful accounts):		
	(1) Employer contributions	1b(1)	
	(2) Participant contributions	1b(2)	
	(3) Other.....	1b(3)	
c	General investments:		
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	
	(2) U.S. Government securities.....	1c(2)	
	(3) Corporate debt instruments (other than employer securities):		
	(A) Preferred	1c(3)(A)	
	(B) All other.....	1c(3)(B)	
	(4) Corporate stocks (other than employer securities):		
	(A) Preferred	1c(4)(A)	
	(B) Common	1c(4)(B)	
	(5) Partnership/joint venture interests	1c(5)	
	(6) Real estate (other than employer real property)	1c(6)	
	(7) Loans (other than to participants)	1c(7)	112099
	(8) Participant loans	1c(8)	
	(9) Value of interest in common/collective trusts.....	1c(9)	
	(10) Value of interest in pooled separate accounts.....	1c(10)	
	(11) Value of interest in master trust investment accounts	1c(11)	
	(12) Value of interest in 103-12 investment entities	1c(12)	
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	3427752
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	1017188
	(15) Other	1c(15)	58526
			3288759
			854332

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	4557039	4201617

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		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4557039	4201617
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	141773	
(B) Participants	2a(1)(B)	339666	
(C) Others (including rollovers)	2a(1)(C)	13580	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		495019
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	2979	
(F) Other	2b(1)(F)	18969	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		21948
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(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)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-302
(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		516665

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	871147	
(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)		871147
f Corrective distributions (see instructions)	2f		0
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)	940	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		940
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		872087

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-355422
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: KELLOGG & ANDELSON ACCOUNTANCY CORP

(2) EIN: 95-2793306

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.).....	☒	☐	36274
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.).....	☐	☒	
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.)	☐	☒	
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.).....	☒	☐	63
e Was this plan covered by a fidelity bond?.....	☒	☐	400000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
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?	☐	☒	
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?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	☒	☐	
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.).....	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	☐	☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	☐	☐	

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

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

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

5b(1) Name of plan(s)

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

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.
---	--	--

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

A Name of plan <u>SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL HEALTHCARE MANAGEMENT SERVICES, LLC</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MEMORIAL HEALTHCARE IPA, GP</u>	D Employer Identification Number (EIN) <u>95-4688463</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>13-3590259</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
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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): _____

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN
FOR EMPLOYEES OF MEMORIAL HEALTHCARE
MANAGEMENT SERVICES, LLC**

FINANCIAL STATEMENTS

DECEMBER 31, 2011 AND 2010

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To the Plan Administrator and Participants of the
Safe-Harbor 401(K) Profit-Sharing Plan For Employees of
Memorial Healthcare Management Services, LLC
Signal Hill, California



Independent Auditors' Report

We were engaged to audit the accompanying statements of net assets available for benefits of the Safe-Harbor 401(K) Profit-Sharing Plan For Employees of Memorial Healthcare Management Services, LLC (the Plan) as of December 31, 2011 and 2010, and the related statement of changes in net assets available for benefits for the year ended December 31, 2011, and the supplemental schedules of (1) Schedule H, line 4i – Schedule of Assets (Held at End of Year), (2) Schedule H, line 4a – Schedule of Delinquent Participant Contributions, and (3) Schedule G, Part III – Schedule of Nonexempt Transactions as of and for the year ended December 31, 2011. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Mutual of America Life Insurance Company, the custodian 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 custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of December 31, 2011 and 2010 and for the year ended December 31, 2011, that the information provided to the plan administrator by the custodian 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 supplemental 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 custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Kellogg + Anderson

October 1, 2012

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2011 AND 2010**

	<u>2011</u>	<u>2010</u>
ASSETS:		
Investments, participant-directed, at fair value	\$ 4,143,091	\$ 4,444,940
Receivables:		
Notes receivable from participants	58,526	112,099
Contributions receivable from participants	11,439	-
Contributions receivable from employer	<u>5,764</u>	<u>-</u>
Total receivables	<u>75,729</u>	<u>112,099</u>
NET ASSETS AVAILABLE FOR BENEFITS	\$ <u>4,218,820</u>	\$ <u>4,557,039</u>

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

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2011**

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Contributions:

Employer	\$ 147,537
Participant	351,105
Rollover	<u>13,580</u>

Total contributions 512,222

Interest income 18,969

Interest income on notes receivable from participants 2,979

Total additions 534,170

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Net depreciation in fair value of investments	302
Benefits paid to participants	871,147
Administrative expenses	<u>940</u>

Total deductions 872,389

Net change (338,219)

NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year 4,557,039

End of year \$ 4,218,820

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

SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL HEALTHCARE MANAGEMENT SERVICES, LLC

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following brief description of the Safe-Harbor 401(K) Profit-Sharing Plan For Employees of Memorial Healthcare Management Services, LLC (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended, and the Internal Revenue Code (IRC).

General

The Plan is a defined contribution plan, qualifies as a 401(k) plan, and was established effective January 1, 1999. The Plan is set forth in the “Mutual of America Prototype Safe-Harbor 401(k) Profit-Sharing Plan Basic Plan Document No. 04 Adopt Agreement No. 001 as Adopted by Memorial Healthcare Management Services LLC Signal Hill, CA.” The Plan covers eligible employees of Memorial Healthcare Management Services, LLC, Memorial Healthcare IPA, and Willow Urgent Care (the Company).

The Plan was amended and restated effective January 1, 2009, to provide safe harbor employer match. The Plan was also amended at various dates through December 31, 2011 to comply with applicable laws and regulations. In addition, the Plan was amended to freeze participation and contributions to the Plan effective December 31, 2011.

Eligibility and Vesting

All employees who are at least 21 years of age are eligible to participate in the Plan after completing 1 Year of Service (generally 1,000 Hours of Service during the 12 consecutive months following date of hire). Participants are fully vested in their elective contributions plus actual earnings thereon. With the adoption of the safe harbor match provision and plan amendment, participants are also immediately fully vested in the Company’s match. No employee shall be eligible to become a Participant in the Plan after December 31, 2011.

Plan Administration

The Plan is administered by the Company. The Plan’s custodian, Mutual of America (MOA) is responsible for the recordkeeping, custody, and management of the Plan’s assets.

Contributions

Participants of the Plan may elect to contribute up to 100% of their compensation to the Plan as a pre-tax deferral, subject to limitations under the IRC. Plan participants age 50 and older may defer additional catch-up contributions, subject to IRC limitations.

During the year ended December 31, 2011, pursuant to the safe harbor provisions, the Company matched 100% of participant contributions up to 4% of eligible compensation. The Plan was frozen to new contributions after December 31, 2011.

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN - CONTINUED

Participant Accounts

Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions (including those rolled over from another qualifying plan or trust) and related employer matching contributions, as well as the participant's share of the Plan's income and related administrative expenses. Allocations are based on the proportion that each participant's account balance has to the total of all participant account balances.

Investment Options

The Plan is intended to satisfy rules under ERISA section 404(c). As such, participants are responsible for directing the investment of contributions in their account. Participants direct the investment of their contributions into various investment options offered by the Plan. The investment options under the Plan's group variable annuity contract with MOA include the General Account and Separate Account funds. Investments in the General Account, also referred to as the Interest Accumulation Account, are credited with a contractual rate of return and are guaranteed by MOA. Separate Account investments consist solely of investments in mutual funds registered with the Securities and Exchange Commission (SEC). Currently, the Plan's investment in the Separate Account consists of 32 underlying funds.

Distributions

Upon termination of services due to death, disability, or retirement, a participant (or participant's beneficiary in the event of death) may elect to receive either a lump-sum or annuity installment distributions in the amount equal to the value of the participant's vested interest in his or her account. For termination of services for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Effective January 1, 2012, a lump-sum option is the only form of benefit available under the Plan. Payment of account balances in excess of \$5,000 can be deferred until Normal Retirement Age of 65. With approval of the Company, early withdrawals may be paid by the Plan to those participants experiencing a financial hardship, as defined in the Plan document.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Each note receivable (1) is secured by the participant's account balance, (2) bears a reasonable fixed rate of interest, and (3) must be fully repaid through payroll deductions or otherwise within 5 years, unless the note is used for the purchase of the primary residence, which may be repaid within a period of no more than 10 years.

Forfeited Accounts

Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. During the year ended December 31, 2011, forfeitures in the amount of \$2,925 were used to pay Plan administrative expense. There were no forfeitures available to reduce future Plan expenses as of December 31, 2011.

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Plan's financial statements have been prepared on the accrual basis in conformity with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in accordance with GAAP requires the plan administrator to make estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements and the reported amounts of changes in net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan utilizes various investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the statements of net assets available for benefits.

Investment Valuation and Income Recognition

All assets of the Plan are stated at fair value or amounts approximating fair value. Fair value of a financial instrument 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. The Separate Account investments in mutual funds are valued at quoted market prices, which represent the net asset value (NAV) of shares held by the Separate Account at year end. The General Account is stated at fair value and then adjusted to contract value as described below. Fair Value of the General Account is based on discounting the related cash flows based on current yield of similar instruments with comparative durations and creditworthiness.

In accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 962, *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*, the General Account is included at fair value in participant-directed investments in the statements of net assets available for benefits and an additional line item is presented representing the adjustment from fair value to contract value, as applicable. At December 31, 2011 and 2010, the fair value approximated contract value, and no such adjustment was necessary. The statement of changes in net assets available for benefits is presented on a contract value basis.

Sales and purchases are accounted for on a trade date basis, and interest income is recorded on the accrual basis.

Management fees and operating expenses charged to the Plan for investments in the Separate Account are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Administrative Expenses

Certain expenses incurred in connection with the general administration of the Plan are paid by the Plan and are recorded in the accompanying statement of changes in net assets available for benefits as administrative expenses. Audit fees and other administrative expenses are paid by the Company.

Notes Receivable from Participants

The notes receivable from participants are reported at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when earned.

Net Change in Fair Value of Investments

Net change in fair value of investments includes realized and unrealized gains and losses on investments sold or held during the year.

Payment of Benefits

Benefit payments to participants are recorded when paid.

New Accounting Standard

ASU No. 2010-06 — In January 2010, the FASB issued Accounting Standards Update (ASU) No. 2010-06, *Fair Value Measurements and Disclosures*, which amends ASC 820, *Fair Value Measurements and Disclosures*, adding a new disclosure requirement to provide Level 3 activity of purchases, sales, issuances, and settlements on a gross basis. This requirement is effective for fiscal years beginning after December 15, 2010. The adoption in 2011 did not materially affect the Plan's financial statements

New Accounting Standard Not Yet Effective

ASU No. 2011-04 — In May 2011, the FASB issued ASU No. 2011-04, *Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs*, which amends ASC 820. ASU 2011-04 requires the categorization by level for items that are only required to be disclosed at fair value and information about transfers between Level 1 and Level 2. In addition, the ASU provides guidance on measuring the fair value of financial instruments managed within a portfolio and the application of premiums and discounts on fair value measurements. The ASU requires additional disclosure for Level 3 measurements regarding the sensitivity of fair value to changes in unobservable inputs and any interrelationships between those inputs. The new guidance is effective for reporting periods beginning after December 15, 2011. The adoption will not have a material effect on the statement of net assets available for benefits and statement of changes in net assets available for benefits. Plan management has not determined the impact on the disclosures in the financial statements.

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

NOTES TO FINANCIAL STATEMENTS

NOTE 3 - INVESTMENTS

The fair values of individual investments that represent 5% or more of the Plan's net assets are as follows:

	<u>December 31</u>	
	<u>2011</u>	<u>2010</u>
MOA Interest Accumulation	\$ 854,332	\$ 1,017,188
MOA Bond Fund	717,790	671,289
MOA Mid-Term Bond Fund	666,315	633,671

During 2011, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) depreciated/appreciated in value as follows:

Separate Account:	
Large-cap funds	\$ (8,854)
Mid-cap funds	(28,829)
Small-cap funds	(7,950)
Target-date funds	(17,528)
Other equity funds	(4,681)
Balanced funds	3,456
Money-Market funds	(147)
Fixed-income funds	82,413
International stock funds	<u>(18,182)</u>
 Net depreciation in fair value of investments	 \$ <u><u>(302)</u></u>

NOTE 4 - FEDERAL INCOME TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated June 28, 2010 that the Plan is designed in accordance with the applicable IRC qualification requirements. The Company is aware of certain operational issues impacting the Plan. The Company will take all action necessary to correct these issues and believes the Plan will maintain its qualified status. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

NOTES TO FINANCIAL STATEMENTS

NOTE 5 - INFORMATION CERTIFIED BY THE PLAN'S CUSTODIAN

The following is a summary of the unaudited information regarding the Plan as of December 31, 2011 and 2010, and for the year ended December 31, 2011, included in the Plan's financial statements and supplemental schedule, that was prepared by or derived from information prepared by the custodian and furnished to the Plan administrator. The Plan administrator has obtained certification from the custodian that such information is complete and accurate:

	<u>2011</u>	<u>2010</u>
Statement of net assets available for benefits:		
Investments participant-directed as fair value	\$ 4,143,091	\$ 4,444,940
Statement of changes in net assets available for benefits:		
Interest income	\$ 18,969	
Net realized/unrealized depreciation in investments	(302)	

Supplemental schedules: All investment balances and information included in:
Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

Note 3 and Note 6: All investment balances and income included in the notes.

NOTE 6 - FAIR VALUE MEASUREMENTS

ASC 820 established a single authoritative definition of fair value, set a framework for measuring fair value, and requires additional disclosures about fair value measurements. In accordance with ASC 820, the Plan classifies its investments into Level 1, which refers to securities valued using quoted prices from active markets for identical assets; Level 2, which refers to securities not traded on an active market but for which observable market inputs are readily available; and Level 3, which refers to securities valued based on significant unobservable inputs. Assets are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

NOTES TO FINANCIAL STATEMENTS

NOTE 6 - FAIR VALUE MEASUREMENTS - CONTINUED

The following tables set forth by levels within the fair value hierarchy, the Plan's assets measured at fair value on a recurring basis at December 31, 2011 and 2010:

Fair Value Measurement at December 31, 2011 Using

	Active Markets For Identical Assets (Level 1)	Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Separate Account:				
Large-cap funds	\$ -	\$ 51,884	\$ -	\$ 51,884
Mid-cap funds	-	332,813	-	332,813
Small-cap funds	-	222,175	-	222,175
Target-date funds	-	576,691	-	576,691
Other equity funds	-	327,006	-	327,006
Balanced funds	-	251,393	-	251,393
Monet-market funds	-	32,942	-	32,942
Fixed-income funds	-	1,389,170	-	1,389,170
International stock funds	-	104,685	-	104,685
	-	3,288,759	-	3,288,759
General Account	-	-	854,332	854,332
	\$ -	\$ 3,288,759	\$ 854,332	\$ 4,143,091

Fair Value Measurement at December 31, 2010 Using

	Active Markets For Identical Assets (Level 1)	Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Separate Account:				
Large-cap funds	\$ -	\$ 100,809	\$ -	\$ 100,809
Mid-cap funds	-	378,222	-	378,222
Small-cap funds	-	218,033	-	218,033
Target-date funds	-	763,360	-	763,360
Other equity funds	-	340,618	-	340,618
Balanced funds	-	174,991	-	174,991
Monet-market funds	-	20,119	-	20,119
Fixed-income funds	-	1,304,960	-	1,304,960
International stock funds	-	126,640	-	126,640
	-	3,427,752	-	3,427,752
General Account	-	-	1,017,188	1,017,188
	\$ -	\$ 3,427,752	\$ 1,017,188	\$ 4,444,940

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

NOTES TO FINANCIAL STATEMENTS

NOTE 6 - FAIR VALUE MEASUREMENTS - CONTINUED

For Plan investments measured at fair value on a recurring basis using significant unobservable inputs (Level 3) during the years ended December 31, 2011 and 2010, the reconciliation of beginning and ending balances is as follows:

	<u>General Account</u>
Balance as of January 1, 2010	\$ 706,527
Interest income	22,794
Purchases	312,531
Sales	(24,664)
Issuances and settlements	-
Total gains (realized/unrealized)	<u>-</u>
Balance as of December 31, 2010	\$ <u>1,017,188</u>

The amount of total gains or losses for the period included in changes in net assets attributable to the change in unrealized gains or losses related to assets still held at the reporting date	\$ <u>-</u>
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Balance as of January 1, 2011	\$ 1,017,188
Interest income	18,969
Purchases	363,273
Sales	(545,098)
Issuances and settlements	-
Total gains (realized/unrealized)	-
Transfers to Level 3	-
Transfers out of Level 3	<u>-</u>
Balance as of December 31, 2011	\$ <u>854,332</u>

The amount of total gains or losses for the period included in changes in net assets attributable to the change in unrealized gains or losses related to assets still held at the reporting date	\$ <u>-</u>
--	-------------

The preceding methods may produce fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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 assets could result in a different fair value measurement at the measurement date.

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

NOTES TO FINANCIAL STATEMENTS

NOTE 6 - FAIR VALUE MEASUREMENTS - CONTINUED

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require transfer of financial instruments from one level to another. In such instances, the transfer is reported at the end of the reporting period. There have been no significant transfers in or out of Levels 1, 2, and 3 during the years ended December 31, 2011 and 2010.

NOTE 7 - INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan has a fully benefit-responsive investment contract (IC) with Mutual of America through the General Account. Mutual of America maintains the contributions in the General Account, which is credited with earnings based on the current crediting interest rate and charged for participant withdrawals and administrative expenses.

The IC is included in the financial statements at fair value and then adjusted to contract value. At December 31, 2011 and 2010, the fair value approximated contract value, and no such adjustment was necessary. 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.

Limitations on the Ability of the IC to Transact at Contract Value:

The IC has certain restrictions that affect the ability of the Plan to collect the full contract value, including, but not limited to, termination of the contract by the Plan. Plan management believes that the occurrence of events that would cause the Plan to transact at less than contract value is not probable. Mutual of America may not terminate the contract at any amount less than the contract value.

Average Yields:

The crediting interest rate is based on a formula agreed upon with Mutual of America, but may not be less than 0%. Interest rates are reviewed on a quarterly basis for resetting. The crediting rate of the contract will track current market yields on a trailing basis.

	<u>2011</u>	<u>2010</u>
Average yields:		
Based on annualized earnings	2.00 %	2.50%
Based on interest rate credited to participants	2.00 %	2.50%

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

NOTES TO FINANCIAL STATEMENTS

NOTE 8 - RECONCILIATION OF THE FINANCIAL STATEMENTS TO THE FORM 5500

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

	<u>2011</u>	<u>2010</u>
Net assets available for benefits per the financial statements	\$ 4,218,820	\$ 4,557,039
Less: 2011 contributions receivable from participants	(11,439)	-
Less: 2011 contributions receivable from employer	<u>(5,764)</u>	<u>-</u>
Net assets available for benefits per the Form 5500	\$ <u>4,201,617</u>	\$ <u>4,557,039</u>

The following is a reconciliation of changes in net assets available for benefits reported in the financial statements to the Form 5500 for the year ended December 31, 2011:

Net change in net assets available for benefits per the financial statements	\$ (338,219)
Less: 2011 contributions receivable from participants	(11,439)
Less: 2011 contributions receivable from employer	<u>(5,764)</u>
Net change in net assets available for benefits per the Form 5500	\$ <u>(355,422)</u>

The following is a reconciliation of contributions per the financial statements to the Form 5500 for the year ended December 31, 2011,:

Total participant contributions per the financial statements	\$ 351,105
Less: 2011 contributions receivable from participants	<u>(11,439)</u>
Total participant contributions per the Form 5500	\$ <u>339,666</u>
 Total employer contributions per the financial statements	 \$ 147,537
Less: 2011 contributions receivable from employer	<u>(5,764)</u>
Total employer contributions per the Form 5500	\$ <u>141,773</u>

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

NOTES TO FINANCIAL STATEMENTS

NOTE 9 - PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by MOA, the custodian, as defined by the Plan. Therefore, these transactions qualify as party-in-interest and are denoted as such on the Supplemental Schedule H, line 4i – Schedule Assets (Held at End of Year). However, these party-in-interest transactions are exempt pursuant to ERISA regulations.

NOTE 10 - NONEXEMPT TRANSACTIONS

As reported in the attached supplemental Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, certain participant contributions were not remitted to the Plan within the time frame specified by the Department of Labor’s Regulation 29 CFR 2510.3-102, thus constituting nonexempt transactions between the Plan and the Company during the 2011 Plan year. Late remittances amounted to \$36,274. The Company filed IRS Form 5330 to report and pay an excise tax with respect to the late remittances as required pursuant to Section 4975 of the IRC. In addition, the Company contributed an additional amount to the custodian to reflect foregone earnings that would have been credited to participants’ accounts if the late remittances had been made on a timely basis. Such amounts are not material to the Plan’s financial statements.

NOTE 11 - SUBSEQUENT EVENTS

For the year ended December 31, 2011, subsequent events were evaluated through October 1, 2012, the date the financial statements were available to be issued, and no material subsequent events that required recognition in these financial statements were noted.

SUPPLEMENTAL SCHEDULES FURNISHED PURSUANT
TO THE REQUIREMENTS OF FORM 5500

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

**SCHEDULE H, LINE 4i –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2011**

<u>(a)</u> Party- in- Interest	<u>(b)</u> Identity of Issuer, Borrower, Lessor or Similar Party	<u>(c)</u> Description of Investment, including Maturity Date, Rate of Interest Collateral, Par and Maturity Value	<u>(d)</u> Cost	<u>(e)</u> Current Value
*	General Account - Interest Accumulation	Annual yield of interest is 2.00%	**	\$ 854,332
*	Separate Account:			
	American Century VP Capital Apprec	2,758 shares	**	70,933
	Calvert VP SRI Balanced Portfolio	778 shares	**	2,984
	DWS Bond	258 shares	**	5,065
	DWS Capital Growth	257 shares	**	10,514
	DWS International	428 shares	**	6,785
	Fidelity Investments VIP Contrafund	2,943 shares	**	132,699
	Fidelity Investments VIP Eqty-Income	989 shares	**	41,371
	Fidelity Investments VIP Mid Cap	3,220 shares	**	140,036
	MOA 2010 Ret Fund	22,360 shares	**	24,348
	MOA 2015 Ret Fund	78,665 shares	**	81,965
	MOA 2020 Ret Fund	67,308 shares	**	67,662
	MOA 2025 Ret Fund	19,768 shares	**	19,526
	MOA 2030 Ret Fund	48,214 shares	**	47,288
	MOA 2035 Ret Fund	81,020 shares	**	77,398
	MOA 2040 Ret Fund	99,665 shares	**	94,385
	MOA 2045 Ret Fund	174,736 shares	**	164,119
	MOA Aggressive Allocation	125,132 shares	**	209,684
	MOA All America Fund	36 shares	**	911
	MOA Bond Fund	176,756 shares	**	717,790
	MOA Conservative Fund	10,678 shares	**	15,660
	MOA Equity Index Fund	41,624 shares	**	136,346
	MOA International Fund	4,345 shares	**	2,931
	MOA Mid Cap Value Fund	27,156 shares	**	32,225
	MOA Mid Cap Equity Index	39,793 shares	**	89,619
	MOA Mid Term Bond Fund	282,419 shares	**	666,315
	MOA Moderate Allocation	14,485 shares	**	23,065
	MOA Money Market Fund	16,474 shares	**	32,942
	MOA Small Cap Growth Fund	88,223 shares	**	118,340
	MOA Small Cap Value Fund	75,928 shares	**	103,835
	Oppenheimer Main Street VA	355 shares	**	8,250
	Vanguard VIF Diversified Value	3,088 shares	**	48,799
	Vanguard VIF International	4,830 shares	**	94,969
				<u>4,143,091</u>

See independent auditors' report

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

**SCHEDULE H, LINE 4i –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2011 - CONTINUED**

<u>(a)</u> Party- in- Interest	<u>(b)</u> Identity of Issuer, Borrower, Lessor or Similar Party	<u>(c)</u> Description of Investment, including Maturity Date, Rate of Interest Collateral, Par and Maturity Value	<u>(d)</u> Cost	<u>(e)</u> Current Value
*	Notes receivable from participants	Interest ranging from 3.25% to 4.25%, maturing through June 2021	-	<u>58,526</u>
				<u>\$ 4,201,617</u>

* Party-in-interest as defined by ERISA.

** Cost information has been omitted for participant-directed investments

EIN: 95-4688463
PIN: 001

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

**SCHEDULE H, LINE 4a –
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2011**

Participant Contributions Transferred Late to Plan	<u>Total that Constitute Non-exempt Prohibited Transactions</u>			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Check Here if Late Participant Loan Repayments are Included: ☐				
\$ 36,274	\$ -	\$ 36,274	\$ -	\$ -

See independent auditors' report

EIN: 95-4688463

PIN: 001

**SAFE-HARBOR 401(K) PROFIT-SHARING PLAN FOR EMPLOYEES OF MEMORIAL
HEALTHCARE MANAGEMENT SERVICES, LLC**

**SCHEDULE G, PART III, – SCHEDULE OF NONEXEMPT TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2011**

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transactions	(d) Purchase Price	(e) Selling Price	(f) Lease Rental	(g) Expenses incurred in connection with transaction	(h) Cost of asset	(i) Current Value	(j) Net gain or (loss) on each transaction
Memorial Healthcare Management Services, LLC	Plan Sponsor	Reversion of plan assets	\$ -	\$ -	\$ -	\$ -	\$ 63	\$ 63	\$ -

See independent auditors' report