

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

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>WINDHAM PROFESSIONALS, INC. 401(K) PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1992</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1992</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1992</u>					
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>WINDHAM PROFESSIONALS, INC.</u> <u>380 MAIN STREET</u> <u>SALEM, NH 03079</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>04-2775058</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>603-890-4034</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>561440</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>04-2775058</u>	2c Sponsor's telephone number <u>603-890-4034</u>	2d Business code (see instructions) <u>561440</u>	
2b Employer Identification Number (EIN) <u>04-2775058</u>					
2c Sponsor's telephone number <u>603-890-4034</u>					
2d Business code (see instructions) <u>561440</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.	10/15/2012	MICHELLE A. JERECZEK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") WINDHAM PROFESSIONALS, INC. 380 MAIN STREET SALEM, NH 03079	3b Administrator's EIN 04-2775058 3c Administrator's telephone number 603-890-4034
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	684
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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	588
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	59
d Subtotal. Add lines 6a , 6b , and 6c	6d	647
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	647
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	548
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	81

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:

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

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information)
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2011
		This Form is Open to Public Inspection.

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

A Name of plan <u>WINDHAM PROFESSIONALS, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WINDHAM PROFESSIONALS, INC.</u>	D Employer Identification Number (EIN) <u>04-2775058</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
ALERUS FINANCIAL, N.A.

45-6062081

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

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

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

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45-6062081

(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?
15 21 25 64	NONE	36254	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>WINDHAM PROFESSIONALS, INC. 401(K) PROFIT SHARING PLAN</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>WINDHAM PROFESSIONALS, INC.</u>	D Employer Identification Number (EIN) <u>04-2775058</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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: FEDERATED CAPITAL PRESERVATION FUND

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

c EIN-PN <u>22-2712853-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1644628</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)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
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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>WINDHAM PROFESSIONALS, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WINDHAM PROFESSIONALS, INC.</u>	D Employer Identification Number (EIN) <u>04-2775058</u>	

Part I	Asset and Liability Statement
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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)	283461	286943
(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)	73473	77530
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	222219	312886
(9) Value of interest in common/collective trusts.....	1c(9)	1764128	1680528
(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)	5489677	6082918
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	7832958	8440805

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	121351	155676
k Total liabilities (add all amounts in lines 1g through 1j)	1k	121351	155676

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7711607	8285129
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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)	286943	
(B) Participants	2a(1)(B)	692667	
(C) Others (including rollovers)	2a(1)(C)	629521	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1609131
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)	13667	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		13667
(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)	141387	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		141387
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	2513812	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2516538	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-2726

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		69351
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-177331
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1653479

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	988435	
(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)		988435
f Corrective distributions (see instructions)	2f		55268
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	36254	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		36254
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1079957

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		573522
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: MCGLADREY LLP

(2) EIN: 42-0714325

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		3000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	X		

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

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

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

5b(1) Name of plan(s)

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>WINDHAM PROFESSIONALS, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WINDHAM PROFESSIONALS, INC.</u>	D Employer Identification Number (EIN) <u>04-2775058</u>

Part I	Distributions
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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>45-6062081</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
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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): _____

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Financial Statements
and
Supplemental Schedule

December 31, 2011 and 2010

Windham Professionals, Inc. 401(k) Profit Sharing Plan

FINANCIAL STATEMENTS
AND
SUPPLEMENTAL SCHEDULE
December 31, 2011 and 2010

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
Windham Professionals, Inc. 401(k) Profit Sharing Plan
Salem, New Hampshire

We were engaged to audit the accompanying statements of net assets available for plan benefits of Windham Professionals, Inc. 401(k) Profit Sharing Plan as of December 31, 2011 and 2010, the related statement of changes in net assets available for plan benefits for the year ended December 31, 2011, and supplemental schedule of assets (held at end of year) as of December 31, 2011. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States 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 6, which was certified by Alerus Financial, N.A., the custodian of the Plan, except for comparing the information with the related information included in the financial statements and the supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's assets and executes transactions. The plan administrator has obtained certifications from the custodian regarding the completeness and accuracy of the information summarized in Note 6 that was provided to the plan administrator by the custodian as of and for the year ended December 31, 2011, and as of December 31, 2010.

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 schedule taken as a whole. The supplemental schedule is presented for the purposes of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedule, 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 United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

McGladrey LLP

October 9, 2012
Boston, Massachusetts

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Statements of Net Assets Available for Plan Benefits

December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Investments, at fair value	<u>\$ 7,763,446</u>	<u>\$ 7,314,192</u>
Receivables:		
Participant contributions	19,098	-
Employer contributions	286,943	283,462
Due from broker for securities sold	-	2,836
Notes receivable from participants	<u>312,886</u>	<u>222,219</u>
	<u>618,927</u>	<u>508,517</u>
Non-interest bearing cash	<u>77,530</u>	<u>70,637</u>
Total assets	<u>8,459,903</u>	<u>7,893,346</u>
LIABILITIES		
Due to broker for securities purchased	100,408	70,637
Excess contributions refundable	<u>55,268</u>	<u>50,714</u>
Total liabilities	<u>155,676</u>	<u>121,351</u>
Net assets available reflecting investments at fair value	8,304,227	7,771,995
Adjustment from fair value to contract value for interest in collective trust relating to fully benefit-responsive investment contracts	<u>(35,750)</u>	<u>(60,387)</u>
Net assets available for plan benefits	<u>\$ 8,268,477</u>	<u>\$ 7,711,608</u>

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

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Plan Benefits

Year Ended December 31, 2011

Investment income (loss):	
Net depreciation in fair value of investments	\$ (158,958)
Interest and dividend income	174,988
	<u>16,030</u>
Interest income on notes receivable from participants	<u>13,115</u>
Contributions:	
Participant	637,478
Employer	286,943
Participant rollover	629,521
	<u>1,553,942</u>
	<u>1,583,087</u>
Deductions from net assets attributed to:	
Benefits paid to participants	988,298
Administrative expenses	37,920
Total deductions	<u>1,026,218</u>
Net increase	556,869
Net assets available for plan benefits:	
Beginning of year	<u>7,711,608</u>
End of year	<u><u>\$ 8,268,477</u></u>

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

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements
December 31, 2011 and 2010

1. DESCRIPTION OF PLAN

The following description of Windham Professionals, Inc. 401(k) Profit Sharing Plan (the "Plan") of Windham Professionals, Inc. (the "Company") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees of the Company who have attained at least 21 years of age and completed three months of service, as defined in the plan document. The Plan was originally established on January 1, 1992 and subsequently amended and restated as of September 1, 2010. It is subject to the provisions of the Internal Revenue Code of 1986, as amended (the "Code") and the Employee Retirement Income Security Act of 1974 ("ERISA"). Alerus Financial, N.A. ("Alerus") serves as the custodian of the Plan and the Company serves as the plan administrator. The Plan was amended as of September 1, 2010 to maintain the Plan's compliance with the Heroes Earnings Assistance and Relief Tax Act of 2008 ("HEART Act") and the Worker, Retiree, and Employer Recovery Act of 2008 ("WRERA").

Contributions

Each year, participants may elect to contribute up to 100% of their eligible compensation, as a pre-tax contribution, a Roth contribution, or both, as defined in the plan document, not to exceed statutory limits. The Company may make a discretionary matching contribution each plan year. For the year ended December 31, 2011, the Company made matching contributions of \$0.25 per \$1.00 contributed by the participant up to \$200, subject to certain limitations based on eligibility as defined in the plan agreement.

The Company may also make a discretionary profit sharing contribution at the discretion of management. For the year ended December 31, 2011, the Company contributed \$250,000 to be allocated to eligible participants, based on the participant's plan eligible compensation, as defined in the plan document.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's discretionary matching contribution, and allocations of (a) the Company's discretionary profit sharing contribution and, (b) plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Investment Elections

Participants direct the investment of their individual account in a variety of investment options. Investment options include a variety of mutual funds and a common/collective trust. Each participant has the ability to change his or her investment allocations at any time.

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements
December 31, 2011 and 2010

1. DESCRIPTION OF PLAN...continued

Rollovers

With the approval of the plan administrator, the Plan may receive any amounts received by an employee as a distribution from another qualified plan provided that the receipt of such amounts does not adversely affect the qualified tax status of the Plan. Participants are fully vested in these amounts.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. The Company's discretionary matching contribution and related earnings, vest ratably at 20% per year over a six year period starting with the participants' completed second year of service. Participants with balances prior to January 1, 2007 from discretionary profit sharing contributions, and related earnings, vest ratably at 20% per year over a seven year period starting with the participants' completed third year of service. The Company's discretionary profit sharing contributions since January 1, 2007, and related earnings, vest ratably at 20% per year over a six year period starting with the participants' completed second year of service.

Forfeitures

Forfeitures represent the non-vested portion of terminated participants' account balances. These amounts shall be used to reduce Company discretionary matching or profit sharing contributions, or to pay plan expenses. Amounts forfeited during 2011 totaled \$19,941. During 2011, forfeitures reallocated to participant accounts as Company profit sharing contributions and to pay plan expenses were \$55,571 and \$20,932, respectively. As of December 31, 2011 and 2010, the amounts of forfeitures available to reduce Company discretionary matching or profit sharing contributions, or to pay plan expenses were \$1,266 and \$56,086, respectively.

Payment of Benefits

Withdrawals may be made from the participant's account at retirement, death, disability, or termination of employment. If a participant terminates service, the balance of his or her salary deferral account and the vested portion of his or her employer account may be distributed or rolled over as directed by the participant. If continuous service is terminated by death, disability or normal retirement, the entire balance in both accounts is distributed in the form of a lump-sum.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms range from 1-5 years (maximum of fifteen years, if used for principal residence). The loans bear interest at a reasonable rate and are secured by up to 50% of the balance in the participant's account and/or assets that can be foreclosed on. Principal and interest is typically repaid through payroll deductions.

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements
December 31, 2011 and 2010

1. DESCRIPTION OF PLAN...continued

Administrative Expenses

The Plan pays certain fees incurred with various transactions. For the year ended December 31, 2011, expenses totaling \$37,920 were incurred, of which \$16,988 were allocated directly to the plan participants and \$20,932 were paid from the forfeiture account. All other expenses of the Plan are paid by the Company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting and Use of Estimates

The financial statements of the Plan have been prepared in accordance with accounting standards set by the Financial Accounting Standards Board ("FASB"). The FASB sets generally accepted accounting principles ("GAAP") to ensure net assets available for plan benefits and changes in net assets available for plan benefits are consistently reported. References to GAAP issued by the FASB in these footnotes are to the FASB Accounting Standards Codification ("FASB ASC").

The preparation of financial statements in conformity with GAAP requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. As of December 31, 2011, the Plan invests in investment contracts through a common/collective trust. The statement of net assets available for plan benefits as of December 31, 2011 presents the fair value of the investments in the collective trust as well as the adjustment of the investment in the collective trust from fair value to contract value relating to the investment contracts. The statement of changes in net assets available for plan benefits for the plan year ended December 31, 2011 is prepared on a contract value basis.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded when earned. Dividends are recorded on the ex-dividend date. In the statement of changes in net assets available for plan benefits, the Plan presents the net appreciation (depreciation) in the fair value of investments, which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments.

Payments of Benefits

Benefits are recorded when paid.

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements
December 31, 2011 and 2010

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES...continued

Notes Receivable from Participants

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

Fair Value Measurements

The Plan follows the guidance within FASB ASC 820 – *Fair Value Measurements and Disclosures*, which defines fair value, and establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

- Level 1 - Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.
- Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.
- Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Accordingly, the degree of judgment exercised by the Plan in determining fair value is greatest for instruments categorized in Level 3. A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, the Plan's own assumptions are set to reflect those that market participants would use in pricing the asset or liability at the measurement date. The Plan uses prices and inputs that are current as of the measurement date, including during periods of market dislocation. In periods of market dislocation, the observability of prices and inputs may be reduced for many instruments. This condition could cause an instrument to be reclassified from Level 1 to Level 2 or Level 2 to Level 3.

Guidance under these fair value standards also requires disclosures of the breakdown of debt and equity investments by major category based on the nature and risks of the investments.

As of December 31, 2011 and 2010, the Plan does not have any non-financial assets or liabilities which are required to be at fair value.

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements
December 31, 2011 and 2010

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES...continued

Fair Value Measurements...continued

There have been no changes in the valuation techniques used during the current period.

Mutual Funds

Investments in mutual funds are stated at fair value at the quoted market prices. These securities are categorized as Level 1 as they are actively traded and no valuation adjustments have been applied.

Common/Collective Trusts

These investments, which are stated at fair value, are valued at the Net Asset Value ("NAV") per unit based on the value of the underlying assets, as based on information reported in the common/collective trust's audited financial statements.

The methods described above may produce a 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 could result in a different fair value measurement at the reporting date.

Accounting for Uncertainty in Income Taxes

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require recognition or disclosure in the financial statements. Therefore no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to income tax examinations by the U.S. federal, state, or local tax authorities for years before 2008.

Accounting Pronouncements Adopted

In January 2010, the FASB issued Accounting Standards Update ("ASU") 2010-06 "Fair Value Measurements and Disclosures – Improving Disclosures about Fair Value Measurements", which required new disclosures about transfers of financial assets and liabilities between Levels 1 and 2. ASU 2010-06 also clarified that fair value measurement disclosures are required for each class of financial assets and liabilities, and disclosures about inputs and valuation techniques are required for both Level 2 and Level 3 measurements. These requirements were implemented in 2010. It further clarifies that the reconciliation of Level 3 measurements should separately present purchases, sales, issuances, and settlements instead of netting these changes. The guidance related to Level 3 reconciliation measurements is effective for periods beginning on or after December 15, 2010, and has been adopted (see Note 4).

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements
December 31, 2011 and 2010

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES...continued

Accounting Pronouncements Not Yet Effective

In May 2011, the FASB issued ASU 2011-04, "Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRS". ASU 2011-04 amended ASC 820, "Fair Value Measurement", to converge the fair value measurement guidance in GAAP and International Financial Reporting Standards ("IFRS"). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Plan management is currently evaluating the effect that the provisions of ASU 2011-04 will have on the Plan's financial statements.

3. INVESTMENTS

The following table presents the fair value of all plan investments as of December 31, 2011 and 2010. Investments representing five percent or more of the Plan's total assets are identified separately.

	<u>2011</u>	<u>2010</u>
Investments at fair value:		
Mutual funds:		
Vanguard Target Retirement 2025 Fund Investor Shares	\$ 1,549,669	\$ 1,786,733
Vanguard Wellington Fund Admiral Shares	932,009	589,157
Vanguard Target Retirement 2035 Fund Investor Shares	764,251	698,707
Pimco Total Return Institutional	428,026	165,362
Other	<u>2,408,963</u>	<u>2,249,718</u>
	<u>6,082,918</u>	<u>5,489,677</u>
Common/collective trust:		
Federated Capital Preservation Fund		
(contract value - \$1,644,778 and \$1,764,128		
as of December 31, 2011 and 2010, respectively)	<u>1,680,528</u>	<u>1,824,515</u>
	<u>\$ 7,763,446</u>	<u>\$ 7,314,192</u>

During 2011, the Plan's investments in mutual funds depreciated in value (including gains and losses on investments bought and sold, as well as held during the year) by \$158,958.

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements
December 31, 2011 and 2010

4. FAIR VALUE MEASUREMENTS

Assets measured at fair value on a recurring basis as of December 31, 2011 and 2010 are as follows:

	Total Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
<u>December 31, 2011</u>				
Investments:				
Mutual funds:				
Balanced funds	\$ 3,754,422	\$ 3,754,422	\$ -	\$ -
Domestic equity funds	1,446,592	1,446,592	-	-
Bond funds	626,272	626,272	-	-
International equity funds	<u>255,632</u>	<u>255,632</u>	-	-
Total mutual funds	6,082,918	6,082,918	-	-
Common/collective trust	<u>1,680,528</u>	-	<u>1,680,528</u>	-
 Total investments at fair value	<u>\$ 7,763,446</u>	<u>\$ 6,082,918</u>	<u>\$ 1,680,528</u>	<u>\$ -</u>
	Total Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
<u>December 31, 2010</u>				
Investments:				
Mutual funds:				
Balanced funds	\$ 3,694,101	\$ 3,694,101	\$ -	\$ -
Domestic equity funds	1,224,681	1,224,681	-	-
Bond funds	339,605	339,605	-	-
International equity funds	<u>231,290</u>	<u>231,290</u>	-	-
Total mutual funds	5,489,677	5,489,677	-	-
Common/collective trust	<u>1,824,515</u>	-	<u>1,824,515</u>	-
 Total investments at fair value	<u>\$ 7,314,192</u>	<u>\$ 5,489,677</u>	<u>\$ 1,824,515</u>	<u>\$ -</u>

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements
December 31, 2011 and 2010

4. FAIR VALUE MEASUREMENTS...continued

The following tables set forth additional disclosures of Plan's investments whose fair value is estimated using NAV per share (or its equivalent) as of December 31, 2011 and 2010.

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (If Currently Eligible)</u>	<u>Redemption Notice Period</u>
<u>December 31, 2011</u>				
Common/collective trusts:				
Federated Capital Preservation Fund (a)	\$ 1,680,528	\$ -	Daily (b)	N/A (b)
	<u>\$ 1,680,528</u>	<u>\$ -</u>		
<u>December 31, 2010</u>				
Common/collective trusts:				
Federated Capital Preservation Fund (a)	\$ 1,824,515	\$ -	Daily (b)	N/A (b)
	<u>\$ 1,824,515</u>	<u>\$ -</u>		

(a) The objective of the common/collective trust is to provide preservation of principal, maintain a stable interest rate, and provide daily liquidity at contract value for participant withdrawals and transfers. The common/collective trust invests primarily in fully benefit-responsive contracts.

(b) In general, the common/collective trust will permit withdrawals on a daily basis for withdrawals that satisfy benefit payments to individual participants or their beneficiaries. Withdrawals that affect the partial or complete withdrawal of the Plan from the common/collective trust may be delayed by the common/collective trust at its sole discretion for up to twelve months from the date written notice is received by the common/collective trust.

5. NOTES RECEIVABLE FROM PARTICIPANTS

The Plan permits its participants to obtain loans against their account balance. As of December 31, 2011 and 2010, total loans outstanding were \$312,886 and \$222,219, respectively, and were classified as notes receivable from participants in the accompanying statements of net assets available for plan benefits. During the year ended December 31, 2011, interest earned on such loans was \$13,115. Loans to participants are collateralized by the respective participant's remaining account balance. Certain restrictions apply to participants' loans, as defined in the plan document.

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements
December 31, 2011 and 2010

6. INFORMATION PREPARED AND CERTIFIED BY PLAN'S CUSTODIAN

The following is a summary of the plan's asset information as of December 31, 2011 and 2010, and for the year ended December 31, 2011, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by Alerus, the custodian, and furnished to the plan administrator. The plan administrator has obtained a certification from the custodian that information provided to the plan administrator by the custodian related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information related to the following assets:

	<u>2011</u>	<u>2010</u>
Investments at fair value		
Mutual funds	\$ 6,082,918	\$ 5,489,677
Common/collective trust:		
Federated Capital Preservation Fund		
(contract value - \$1,644,778 and \$1,764,128		
as of December 31, 2011 and 2010, respectively)	<u>1,680,528</u>	<u>1,824,515</u>
Investments at fair value	<u>\$ 7,763,446</u>	<u>\$ 7,314,192</u>
Notes receivable from participants	<u>\$ 312,886</u>	<u>\$ 222,219</u>

The custodian also certified to the completeness and accuracy of \$158,958 of net depreciation in fair value of investments and \$188,103 of interest and dividends related to the aforementioned assets for the year ended December 31, 2011.

7. TAX STATUS

The Plan uses a volume submitter plan document. The volume submitter plan received its latest determination letter on March 31, 2008, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Code. The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is correctly designed and is being operated in compliance with the applicable requirements of the Code. Therefore, the Company believes that the Plan is qualified as tax-exempt and no provision for income taxes has been included in the Plan's financial statements.

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements
December 31, 2011 and 2010

8. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of the net assets available for plan benefits as reported per the financial statements to the Form 5500 as of December 31, 2011 and 2010, respectively:

	<u>2011</u>	<u>2010</u>
Net assets available for plan benefits per financial statements	\$ 8,268,477	\$ 7,711,608
Differences in:		
Investments	312,886	222,219
Notes receivable from participants	(312,886)	(222,219)
Participant contribution receivable	(19,098)	-
Adjustment from fair value to contract value for interest in collective trust relating to fully benefit-responsive investment contracts	<u>35,750</u>	<u>-</u>
Net assets available for benefits per Form 5500	<u>\$ 8,285,129</u>	<u>\$ 7,711,608</u>

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

Net increase per the financial statements	\$ 556,869
Participant contribution receivable	(19,098)
Adjustment from fair value to contract value for interest in collective trust relating to fully benefit-responsive investment contracts	<u>35,750</u>
Net increase per Form 5500	<u>\$ 573,521</u>

9. RISKS AND UNCERTAINTIES

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

10. PARTY-IN-INTEREST TRANSACTIONS

The Plan issues loans to participants, which are secured by the balances in the participant's accounts, which constitute party-in-interest transactions.

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements
December 31, 2011 and 2010

11. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right, under the Plan, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of a plan termination, participants will become 100% vested in their accounts and the net assets of the Plan will be allocated in accordance with the terms of the Plan.

12. EXCESS CONTRIBUTIONS REFUNDABLE

Amounts contributed to the Plan from highly compensated employees in excess of the Internal Revenue Service approved limit during the years ended December 31, 2011 and 2010 were \$55,268 and \$50,714, respectively. These amounts are reflected as excess contributions refundable on the accompanying statements of net assets available for plan benefits and were refunded to the participants during March 2012 and March 2011, respectively.

13. SUBSEQUENT EVENTS

The Company has evaluated subsequent events through October 9, 2012, the date which the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Employer Identification Number 04-2775058

Plan Number 001

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

December 31, 2011

(a)	(b)	(c)					(d)	(e)
		Description of Investment						
	Identity of Issue, Borrower, Lessor or Similar Party	Type of Investment	Maturity Date	Rate of Interest	Collateral	Par or Maturity Value	Cost	Current Value
	Vanguard Target Retirement 2025 Fund Investor Shares	Mutual Fund	n/a	n/a	n/a	n/a	n/a	\$ 1,549,669
	Vanguard Wellington Fund Admiral Shares	Mutual Fund	n/a	n/a	n/a	n/a	n/a	932,009
	Vanguard Target Retirement 2035 Fund Investor Shares	Mutual Fund	n/a	n/a	n/a	n/a	n/a	764,251
	Pimco Total Return Institutional	Mutual Fund	n/a	n/a	n/a	n/a	n/a	428,026
	Buffalo Small Cap Fund	Mutual Fund	n/a	n/a	n/a	n/a	n/a	370,081
	Vanguard Target Retirement 2045 Fund	Mutual Fund	n/a	n/a	n/a	n/a	n/a	342,239
	American Funds EuroPacific Growth Fund R6	Mutual Fund	n/a	n/a	n/a	n/a	n/a	208,158
	Fidelity Contra Fund	Mutual Fund	n/a	n/a	n/a	n/a	n/a	174,419
	Vanguard 500 Index	Mutual Fund	n/a	n/a	n/a	n/a	n/a	170,508
	Vanguard Target Retirement 2015 Fund	Mutual Fund	n/a	n/a	n/a	n/a	n/a	151,955
	Vanguard Interm Term Bond Inde	Mutual Fund	n/a	n/a	n/a	n/a	n/a	143,315
	American Funds Growth Fund of America R6	Mutual Fund	n/a	n/a	n/a	n/a	n/a	134,302
	Vanguard Windsor II Adm	Mutual Fund	n/a	n/a	n/a	n/a	n/a	118,058
	Vanguard Selected Value	Mutual Fund	n/a	n/a	n/a	n/a	n/a	88,713
	American Funds Fundamental Investors R6	Mutual Fund	n/a	n/a	n/a	n/a	n/a	70,949
	Vanguard Mid Cap Index Fund	Mutual Fund	n/a	n/a	n/a	n/a	n/a	63,064
	Cohen & Steers Institutional Realty Shares	Mutual Fund	n/a	n/a	n/a	n/a	n/a	61,573
	Goldman Sachs Small Cap Value	Mutual Fund	n/a	n/a	n/a	n/a	n/a	60,160
	Goldman Sachs High Yield Bond	Mutual Fund	n/a	n/a	n/a	n/a	n/a	54,931
	T. Rowe Price Mid Cap Growth	Mutual Fund	n/a	n/a	n/a	n/a	n/a	52,620
	Vanguard Total International Stock Index Fund	Mutual Fund	n/a	n/a	n/a	n/a	n/a	47,474
	Dimensional US Large Cap Value	Mutual Fund	n/a	n/a	n/a	n/a	n/a	45,227
	Vanguard Small-Cap Index	Mutual Fund	n/a	n/a	n/a	n/a	n/a	36,919
	Vanguard Target Retirement Income Fund Investor Shares	Mutual Fund	n/a	n/a	n/a	n/a	n/a	14,298
	Federated Capital Preservation	Common/Collective Trust	n/a	varies	n/a	n/a	n/a	1,680,528
*	Participant Loans	Participant Loans	varies	4.25%-9.25%	n/a	n/a	-	312,886
								\$ 8,076,332

* Party-in-interest

Windham Professionals, Inc. 401(k) Profit Sharing Plan

Employer Identification Number 04-2775058

Plan Number 001

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

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