

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

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>HORIZONS HRS 401(K) PLAN</u>	1b Three-digit plan number (PN) ► <u>001</u> 1c Effective date of plan <u>09/01/2008</u>
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>HORIZONS HRS, LTD</u> <u>7547 CENTRAL PARK BLVD</u> <u>MASON, OH 45040</u>	2b Employer Identification Number (EIN) <u>26-2299587</u> 2c Sponsor's telephone number <u>513-770-3300</u> 2d Business code (see instructions) <u>561300</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	<u>Filed with authorized/valid electronic signature.</u>	<u>01/02/2013</u>	<u>DAVID J. WILSON</u>
	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") HORIZONS HRS, LTD 7547 CENTRAL PARK BLVD MASON, OH 45040	3b Administrator's EIN 26-2299587 3c Administrator's telephone number 513-770-3300
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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	122
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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	84
b Retired or separated participants receiving benefits.....	6b	
c Other retired or separated participants entitled to future benefits.....	6c	16
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	56
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 2T

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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 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 HORIZONS HRS 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 HORIZONS HRS, LTD	D Employer Identification Number (EIN) 26-2299587	

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

LINCOLN NATIONAL LIFE INSURANCE CO.

(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
35-0472300	65676	VARIOUS	56	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
4143	750

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

LINCOLN FINANCIAL ADVISORS 1300 S CLINTON ST STE 150
FORT WAYNE, IN 46802-9999

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4143			4

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

PINNACLE FINANCIAL SERVICES INC 1177 HYPOLUXO RD
LANTANA, FL 33462

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	616	TPA AWARDS	5

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

LINCOLN FINANCIAL ADVISORS

1300 S CLINTON ST STE 150
FORT WAYNE, IN 46802-9999

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	132	NON-MONETARY COMP TO SALES REP	4

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

PINNACLE FINANCIAL SERVICES INC

1177 HYPOLUXO RD
LANTANA, FL 33462

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	2	MARKETING ALLOWANCE	5

(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	

(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	41241
5 Current value of plan's interest under this contract in separate accounts at year end	5	765852

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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 ▶	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 ▶ GUARANTEED FIXED

b Balance at the end of the previous year	7b	54400
c Additions: (1) Contributions deposited during the year	7c(1)	4365
(2) Dividends and credits	7c(2)	
(3) Interest credited during the year	7c(3)	1054
(4) Transferred from separate account	7c(4)	
(5) Other (specify below)..... ▶ LOAN PRINCIPAL AND INTEREST	7c(5)	307
(6) Total additions	7c(6)	5726
d Total of balance and additions (add b and c(6))	7d	60126
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	14404
(2) Administration charge made by carrier	7e(2)	393
(3) Transferred to separate account	7e(3)	4088
(4) Other (specify below)..... ▶	7e(4)	
(5) Total deductions	7e(5)	18885
f Balance at the end of the current year (subtract e(5) from d)	7f	41241

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 HORIZONS HRS 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 HORIZONS HRS, LTD	D Employer Identification Number (EIN) 26-2299587	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

35-1140070

(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)

LINCOLN NATIONAL CORPORATION

35-1140070

(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?
13	SERVICE PROVIDER	5838	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>HORIZONS HRS 401(K) 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>HORIZONS HRS, LTD</u>	D Employer Identification Number (EIN) <u>26-2299587</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: <u>AB SMALL MID CAP VALUE</u>			
b Name of sponsor of entity listed in (a): <u>LINCOLN NATIONAL LIFE INSURANCE CO</u>			
c EIN-PN <u>35-0472300-139</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>26655</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AC VP INFLATION PROTECT</u>			
b Name of sponsor of entity listed in (a): <u>LINCOLN NATIONAL LIFE INSURANCE CO</u>			
c EIN-PN <u>35-0472300-192</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>78198</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AGGRESSIVE BALANCED</u>			
b Name of sponsor of entity listed in (a): <u>LINCOLN NATIONAL LIFE INSURANCE CO</u>			
c EIN-PN <u>35-0472300-132</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>1750</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LVIP VANGUARD DOMESTIC EQ</u>			
b Name of sponsor of entity listed in (a): <u>LINCOLN NATIONAL LIFE INSURANCE CO</u>			
c EIN-PN <u>35-0472300-119</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>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AMERFUNDS BOND AMERICA</u>			
b Name of sponsor of entity listed in (a): <u>LINCOLN NATIONAL LIFE INSURANCE CO</u>			
c EIN-PN <u>35-0472300-717</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>6036</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AMERFUNDS GROWTH AMERICA</u>			
b Name of sponsor of entity listed in (a): <u>LINCOLN NATIONAL LIFE INSURANCE CO</u>			
c EIN-PN <u>35-0472300-148</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>13827</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AMERFUNDS INVEST CO AMERICA</u>			
b Name of sponsor of entity listed in (a): <u>LINCOLN NATIONAL LIFE INSURANCE CO</u>			
c EIN-PN <u>35-0472300-149</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>15585</u>	

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERFUNDS NEW PERSPECTIVE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-134	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 78
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERFUNDS SMALL CAP WOLRD		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-146	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3388
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERIFUNDS EUROPAC GROWTH		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-154	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 295
a Name of MTIA, CCT, PSA, or 103-12 IE: BALANCED		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-121	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3492
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK ENERGY & RESOURCES		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-177	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK MIDCAP VALUE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-183	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12438
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK SM MID-CAP GROWTH		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-176	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: COHEN & STEERS GLBL REIT		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-155	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19999
a Name of MTIA, CCT, PSA, or 103-12 IE: CONSERVATIVE BALANCED		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-130	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 59845
a Name of MTIA, CCT, PSA, or 103-12 IE: CORE EQUITY		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-111	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: DEL LTD-TERM DIV INCOME		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-187	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16481

a Name of MTIA, CCT, PSA, or 103-12 IE: DEL VIP DIVERSIFIED INCOME		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-193	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21840

a Name of MTIA, CCT, PSA, or 103-12 IE: DEL VIP EMERGING MARKETS		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-194	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8889

a Name of MTIA, CCT, PSA, or 103-12 IE: DELAWARE VIP SMCAP VALUE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-156	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6903

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP CONTRAFUND		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-135	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15519

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP EQUITY INCOME		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-157	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY VIP MID CAP		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-184	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2939

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP INTL EQUITY		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-159	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7542

a Name of MTIA, CCT, PSA, or 103-12 IE: GOV'T CORPORATE BOND		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-112	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10294

a Name of MTIA, CCT, PSA, or 103-12 IE: HIGH YIELD BOND		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-120	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11035

a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL EQUITY		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-122	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11587
a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP EQUITY		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-123	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 58547
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DEL FNDTN AGGRESSALL		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-197	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9797
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP DEL FNDTN CONSERVALL		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-195	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11029
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP MIDCAP VALUE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-138	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3110
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP SSGA BOND INDEX		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-709	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23588
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP SSGA INERNATIONAL INDX		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-708	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20279
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP SSGA S & P 500 INDEX		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-127	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42570
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP SSGA SMALL CAP INDEX		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-136	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14771
a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP PROTECTED PROF 2010		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-701	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: LVIP WLSH 2030		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-703	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 78
a Name of MTIA, CCT, PSA, or 103-12 IE: MFS VIT UTILITIES SERIES		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-167	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 33423
a Name of MTIA, CCT, PSA, or 103-12 IE: SHORT TERM		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-114	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 30916
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSS LC GR IX NON-LN		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-712	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6973
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSS LC VI IX NON-LN		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-711	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10282
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSS SC GR IX NON-LN		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-715	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3461
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSS SC VI LX NON-LN		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-714	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3483
a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S & P MIDCP INDEX NON-LN		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-713	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8245
a Name of MTIA, CCT, PSA, or 103-12 IE: STADION MANAGED CONSERVATIVE		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-705	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13
a Name of MTIA, CCT, PSA, or 103-12 IE: STADION MANAGED GROWTH		
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO		
c EIN-PN 35-0472300-707	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 45116

a Name of MTIA, CCT, PSA, or 103-12 IE: STADION MANAGED MODERATE**b** Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO

c EIN-PN 35-0472300-706	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 24148
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a Name of MTIA, CCT, PSA, or 103-12 IE: TEMP GLBL BOND SECURITIES**b** Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO

c EIN-PN 35-0472300-186	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 39892
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a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP EQUITY**b** Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE CO

c EIN-PN 35-0472300-124	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21516
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		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 HORIZONS HRS 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 HORIZONS HRS, LTD	D Employer Identification Number (EIN) 26-2299587	

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)		
(2) Participant contributions	1b(2)	4166	5107
(3) Other.....	1b(3)	282	1374
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	17655	39860
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)	858563	765852
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	54400	41241
(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	935066	853434

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	935066	853434
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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)		
(B) Participants	2a(1)(B)	33701	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		33701
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)	965	
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		965
(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)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-15129
(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		301
d Total income. Add all income amounts in column (b) and enter total.....	2d		19838

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	87258	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	1406	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		88664
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		3081
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	5769	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	3956	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		9725
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		101470

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-81632
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: VONLEHMAN CPA & ADVISORY FIRM

(2) EIN: 31-0905417

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....	☒		35785
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.).....		☒	
e Was this plan covered by a fidelity bond?.....	☒		85343
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>HORIZONS HRS 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HORIZONS HRS, LTD</u>	D Employer Identification Number (EIN) <u>26-2299587</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
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>35-0472300</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

HORIZONS HRS, LTD. 401(K) PLAN

December 31, 2011

*FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS'
REPORT INCLUDING SUPPLEMENTAL SCHEDULES*



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**HORIZONS HRS, LTD. 401(K) PLAN
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INDEPENDENT AUDITORS' REPORT

To the Sponsor of
Horizons HRS, Ltd. 401(k) Plan
Mason, Ohio

We were engaged to audit the financial statements of Horizons HRS, Ltd. 401(k) Plan as of December 31, 2011, and for the year then ended, and the supplemental schedules as of and for the year ended December 31, 2011, as listed in the accompanying table of contents. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the 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 3, which was certified by Lincoln Financial Group, 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 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 supplemental schedules are presented for the purposes of additional analysis and are not a required part of the financial statements, but are 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 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.

We have compiled the accompanying Statement of Net Assets Available for Benefits of Horizons HRS, Ltd. 401(k) Plan as of December 31, 2010. We have not audited or reviewed the accompanying Statement of Net Assets Available for Benefits and, accordingly, do not express an opinion or provide any assurance about whether the financial statement is in accordance with accounting principles generally accepted in the United States of America.

Plan management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statement.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist plan management in presenting financial information in the form of a financial statement without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statement.

VonLehman & Company Inc.

Fort Mitchell, Kentucky
December 12, 2012

HORIZONS HRS, LTD. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

ASSETS

	December 31,	
	2011	2010
	(Audited)	(Compiled)
Investments at Fair Value		
Cash and Cash Equivalents	\$ 41,241	\$ 54,400
Mutual Funds	<u>765,852</u>	<u>858,563</u>
Total Investments at Fair Value	<u>807,093</u>	<u>912,963</u>
Notes Receivable from Participants	<u>39,861</u>	<u>17,655</u>
Receivables		
Employee Contributions	5,107	4,166
Payments on Notes Receivable from Participants	<u>1,375</u>	<u>283</u>
Total Receivables	<u>6,482</u>	<u>4,449</u>
Net Assets Available for Benefits	<u><u>\$ 853,436</u></u>	<u><u>\$ 935,067</u></u>

See accompanying notes.

HORIZONS HRS, LTD. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2011

Additions to Net Assets Attributed to	
Other Income	\$ <u>301</u>
Interest on Notes Receivable from Participants	<u>965</u>
Employee Contributions	<u>33,701</u>
Total Additions	<u>34,967</u>
Deductions from Net Assets Attributed to	
Net Depreciation in Fair Value of Investments	15,129
Benefits Paid to Participants	90,339
Administrative Fees	<u>11,130</u>
Total Deductions	<u>116,598</u>
Net Decrease	(81,631)
Net Assets Available for Benefits	
Beginning of Plan Year	<u>935,067</u>
End of Plan Year	\$ <u><u>853,436</u></u>

See accompanying notes.

**HORIZONS HRS, LTD. 401(K) PLAN
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Horizons HRS, Ltd. 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document and the summary plan description for a more complete description of the Plan's provisions.

General

As of and for the year ended December 31, 2011, the Plan included the employees of Horizons HRS, Ltd., as well as the employees of American Business Personnel Services, Inc., and Restaurant Management Group, LLC (collectively referred to as the “Company”). These entities have each executed an adoption agreement adopting the Plan's provisions.

The Plan is a defined contribution plan with a cash or deferred arrangement covering substantially all employees of the Company who have completed one year of service and are age 21 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year participants may contribute up to limits determined by the Internal Revenue Service, as defined in the Plan document. Participants may also contribute amounts representing distributions from certain other retirement plans as described in the Plan document.

Each year, the Company has the option to match a percentage of employee deferral contributions. There were no employer contributions for the year ended December 31, 2011.

Participants direct the investment of their account into any combination of various investment options offered by the Plan, which mainly consist of mutual funds.

Participants' Accounts

Each participant's account is credited with (a) the Company's discretionary contribution and employee elective 401(k) deferrals and (b) allocations of Plan earnings (including a charge for an allocation of certain Plan expenses). Allocations are based on participant earnings or account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately 100% vested in their 401(k) elective deferrals and rollover contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of service as defined in the Plan. Vesting begins upon the completion of the second year of service, and a participant is 100% vested after six years of credited service.

Forfeitures

Forfeitures are first to be used to pay Plan expenses. Remaining forfeitures shall then be used to reduce any employer contributions.

NOTE 1 – DESCRIPTION OF PLAN (Continued)**Notes Receivable from Participants**

Participants of the Plan may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. The notes are secured by the balance in the participant's account and charge interest at a fixed rate of one percent above the prime rate as published on the first business day of the month in which the loan was requested. Principal and interest is paid ratably through payroll deductions.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are reclassified as distributions based on the terms described in the Plan document.

Payment of Benefits

On termination of service due to death, disability, retirement, or termination of employment from the Company, a participant may elect to receive either a lump sum amount equal to the vested portion of the value of their account or any other form of payment included for in the Plan document.

Administrative Expenses

A portion of the administrative expenses, which includes audit fees, is paid by the Plan's sponsor.

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES**Basis of Accounting**

The Plan prepares its financial statements in conformity with accounting principles generally accepted in the United States of America customary for savings and security plans.

Method of Valuing Investments

The Plan's investments are stated at fair value. If available, quoted market prices are used to value investments. Securities that have no quoted market price are shown at estimated fair value. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Use of Estimates

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

Net Assets Available for Benefits

Net assets available for benefits at December 31, 2011 include \$-0- allocated to the accounts of persons who, prior to that date, had withdrawn from participating in the earnings and operations of the Plan.

NOTE 3 – INVESTMENTS

Lincoln Financial Group served as the custodian of the Plan's investments during 2011.

The following table presents the fair values of investments at December 31, 2011. Investments that represent 5% or more of the Plan's net assets are separately identified.

	2011	
	No. of Shares	Fair Value
<u>Cash and Cash Equivalents</u>		
Other Cash and Cash Equivalents (Less than 5%)	41,241.060	\$ <u>41,241</u>
<u>Mutual Funds</u>		
SSgA Russell All Cap Index Non- Lending Series Fund	5,490.390	58,547
Vanguard LifeStrategy Conservative Growth Fund	21,058.820	59,845
LVIP BlackRock Inflation Protected Bond Fund	5,208.140	78,198
Stadion Managed Growth Fund	4,510.050	45,116
Other Investments (Less than 5%)	Various	<u>524,146</u>
Total Mutual Funds		<u>765,852</u>
Total Investments at Fair Value		\$ <u><u>807,093</u></u>

During 2011, the Plan's investments, including investments bought and sold, as well as held during the year, depreciated in value as follows:

Net Depreciation in Fair Value for the Year Ended December 31,	2011
Investments at Quoted Market Prices: Mutual Funds	\$ <u><u>(15,129)</u></u>

NOTE 4 – 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 of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE 5 – TAX STATUS

The Plan has not yet applied for a determination letter from the Internal Revenue Service. The last timeframe for multiple employer plans to submit for a determination letter was February 1, 2007 – January 31, 2008. The Plan is dated September 1, 2008. The current timeframe for multiple employer plans to submit for a determination letter is February 1, 2012 – January 31, 2013. The Company is currently working with their legal counsel to determine if the Plan will be submitted to the Internal Revenue Service during this timeframe. The Plan administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 5 – TAX STATUS (Continued)

Accounting principles generally accepted in the United States of America require 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. 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 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. Tax years still open under federal statute of limitations remain subject to review and change.

NOTE 6 – LIMITED SCOPE AUDIT

As of and for the year ended December 31, 2011, Lincoln Financial Group, the Plan's custodian, held all of the Plan's assets and was subject to periodic examination by regulatory agencies. The audit did not cover any information on Plan assets or related transactions involving the custodian. Instead, the custodian has prepared and certified a statement as to the completeness and accuracy of information concerning Plan assets and the related transactions.

NOTE 7 – RISKS AND UNCERTAINTIES

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

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee association, or relatives of such persons.

The Plan invests in certain investments of the Plan's custodian, and fees for services and for administrative expenses paid by the Plan were \$11,130 for 2011. There may be additional fees paid with Plan assets included in the Net Depreciation in Fair Value of Investments line item on the Statement of Changes in Net Assets Available for Benefits.

NOTE 9 – RECONCILIATION OF NET ASSETS WITH PARTICIPANTS' ACCOUNTS

	<u>2011</u>
Balance of Participants' Accounts	\$ 839,247
Receivables:	
Employee Contributions	5,107
Payments on Notes Receivable from Participants	1,375
Unallocated Forfeitures	<u>7,707</u>
Net Assets Available for Benefits	<u>\$ 853,436</u>

NOTE 10 – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 – Inputs for the valuation methodology include

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2011.

Mutual Funds – valued at the net asset value (NAV) of shares held by the plan at year end.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2011:

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Equity Funds	\$ 300,247	\$ -	\$ -	\$ 300,247
Allocation Funds	155,268	-	-	155,268
Fixed Income/Bond Funds	238,280	-	-	238,280
International Funds	72,057	-	-	72,057
Total Assets at Fair Value	\$ 765,852	\$ -	\$ -	\$ 765,852

NOTE 11 – CONTINGENCIES

The Plan is in the process of identifying qualified legal counsel in regards to various issues in connection with timing of contributions, not fully operating the Plan in accordance with the Plan document and other administrative compliance matters. The Plan is evaluating these issues in order to develop a plan to remedy these noncompliance issues. The full result of these issues to the Plan is not known at this time.

NOTE 12 – SUBSEQUENT EVENTS

The date to which events occurring after December 31, 2011, the date of the most recent Statement of Net Assets Available for Benefits, have been evaluated for possible adjustment to the financial statements or disclosure is December 12, 2012, which is the date on which the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

HORIZONS HRS, LTD. 401(K) PLAN
SCHEDULE OF ASSETS HELD AT END OF YEAR
DECEMBER 31, 2011
FORM 5500, SCHEDULE H, PART IV, 4, I
EIN: 26-2299587
PLAN NO.: 001

Title	Shares/ Face Value	Cost	Fair Market Value
Cash and Cash Equivalents			
* Guaranteed Stable Value Account	41,241.060	\$ 41,241	\$ 41,241
Mutual Funds (Held in Pooled Separate Account)			
* LVIP Mid-Cap Value Fund	1,648.750	2,923	3,110
* LVIP Delaware Bond Fund	786.290	8,758	10,294
* Federated Government Ultrashort Duration Fund	7,364.510	31,076	30,916
* Franklin High Income Fund	1,936.080	9,183	11,035
* Vanguard LifeStrategy Moderate Growth Fund	357.380	2,560	3,492
* LVIP Mondrian International Value Fund	1,240.450	12,838	11,587
* SSgA Russell All Cap Index Non-Lending Series Fund	5,490.390	51,715	58,547
* SSgA Russell Small/Mid Cap Index Non-Lending Series Fund	1,914.870	19,393	21,516
* Vanguard LifeStrategy Conservative Growth Fund	21,058.820	44,777	59,845
* Vanguard LifeStrategy Growth Fund	634.620	1,273	1,750
* American Funds New Perspective Fund	59.410	56	78
* Fidelity VIP ContraFund	9,225.800	11,270	15,519
* AllianceBernstein VPS Small/Mid Cap Value Fund	1,230.540	24,830	26,655
* American Funds SMALLCAP World Fund	145.860	2,142	3,388
* American Funds Growth Fund of America	1,050.740	10,151	13,827
* American Funds Investment Company of America Fund	1,198.230	11,292	15,586
* American Funds EuroPacific Growth Fund	16.870	230	295
* Delaware VIP Small Cap Value Series Fund	294.420	5,832	6,903
* LVIP Vanguard International Equity Fund	555.270	6,084	7,542
* MFS VIT Utilities Fund	1,402.430	29,775	33,422
* BlackRock Mid-Cap Value Equity Fund	5,608.560	11,646	12,438
* American Funds Bond Fund of America	489.120	5,830	6,036
* LVIP SSgA S&P 500 Index Fund	36,758.800	31,287	42,570
* LVIP SSgA Small-Cap Index Fund	7,974.920	10,264	14,771
* LVIP Cohn and Steers Global Real Estate Fund	1,078.580	19,656	19,999
* Fidelity VIP Mid Cap Fund	204.820	2,032	2,939
* FTVIPT Templeton Global Bond Securities Fund	2,279.810	37,149	39,892
* Delaware VIP Limited-Term Diversified Income Fund	1,289.150	15,844	16,481
* LVIP BlackRock Inflation Protected Bond Fund	5,208.140	76,766	78,198
* Delaware VIP Diversified Income Fund	1,265.420	20,107	21,840
* Oppenheimer Developing Markets Fund	359.480	8,880	8,889
* LVIP Delaware Foundation Conservative Allocation Fund	890.100	10,094	11,029
* LVIP Delaware Foundation Aggressive Allocation Fund	939.310	9,098	9,797
* LVIP Protected Profile 2030 Fund	7.510	56	78
* LVIP SSgA International Index Fund	2,713.850	17,579	20,279
* LVIP SSgA Bond Index Fund	1,888.640	20,156	23,588
* SSgA Russell Large Cap Value Index Non-Lending Series Fund	727.520	7,688	10,282
* SSgA Russell Large Cap Growth Index Non-Lending Series Fund	479.260	5,061	6,973
* SSgA S&P Mid Cap Index Non-Lending Series Fund	530.780	5,710	8,245
* SSgA Russell Small Cap Value Index Non-Lending Series Fund	277.270	2,866	3,483
* SSgA Russell Small Cap Growth Index Non-Lending Series Fund	258.270	2,683	3,461
* Stadion Managed Conservative Fund	1.220	13	12
* Stadion Managed Growth Fund	4,510.050	45,304	45,116
* Stadion Managed Moderate Fund	2,336.160	24,116	24,149
Total Mutual Funds		676,043	765,852
Notes Receivable from Participants (4.25%)		-	39,861
Total Assets Held for Investment		\$ 717,284	\$ 846,954

* Party-in-Interest

**HORIZONS HRS, LTD. 401(K) PLAN
SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011
FORM 5500, SCHEDULE H, PART IV, J
EIN: 26-2299587
PLAN NO.: 001**

Transactions or Series of Transactions in Excess of Five Percent of Plan Assets at Beginning of Year

<u>Description of Party Involved and Asset</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Current Expenses Incurred With Transaction</u>	<u>Cost of Asset</u>	<u>Plan Value of Asset on Transaction Date</u>	<u>Net Gain</u>
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- NONE -

HORIZONS HRS, LTD. 401(K) PLAN
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
YEAR ENDED DECEMBER 31, 2011
FORM 5500, SCHEDULE H - PART IV, LINE 4a
PLAN NO.: 001
PLAN NO.: 001

Participant Contributions Transferred Late to Plan	<u>Total that Constitutes Nonexempt Prohibited Transactions</u>			Total Fully Corrected Under VCFP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ <u>39,379</u>	\$ <u>-</u>	\$ <u>39,379</u>	\$ <u>-</u>	\$ <u>-</u>

The number above includes participant loan payments that were transferred late to the Plan totaling \$5,678.

PLANS INCLUDED:

PLAN NAME	PLAN CODE	CONTRACT NUMBER
HRS/RESTAURANT MGMT 401(K) PL	FHA1	69607
HRS/AMERICAN BUSINESS PERSONNE	FHA2	69608
HRS/HORIZONS HRS 401(k) PLAN	HRSP	69605

HRS/RESTAURANT MGMT 401(K) PL

Schedule of Assets Held for Investment Purposes Schedule H Item 4i

EIN 26 2299587 IRS Plan # 333

As of Plan Year End 12/31/2011

Contract #: 69607

(A)	(B)	(C)	(D)	(E)
	Identity of Issue	Description of Investment	Historical Cost ¹	Current Value
*	LINCOLN NAT'L LIFE - DIRECTOR	Short Term SA14	5,737.11	5,708.89
*	LINCOLN NAT'L LIFE - DIRECTOR	Conservative Balanced SA30	483.52	679.23
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA S&P 500 Index SA27	2,430.40	3,099.82
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA Small-Cap Index SA36	827.64	1,045.47
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA Internat'l Indx SAL5	2,103.13	2,268.34
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA Bond Index SAL6	2,208.63	2,472.48
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ LC VI Ix Non-Ln SAL8	1,178.70	1,446.15
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ LC Gr Ix Non-Ln SAL9	756.13	956.19
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA S&P MidCp Idx Non-Ln SALA	916.62	1,177.55
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ SC VI Ix Non-Ln SALB	350.20	401.99
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ SC Gr Ix Non-Ln SALC	326.94	395.83
*	LINCOLN NAT'L LIFE - DIRECTOR	Stadion Mgd Conservative SATC	12.83	12.45
*	LINCOLN NAT'L LIFE - DIRECTOR	Stadion Managed Growth SATG	5,471.52	5,330.07
*	LINCOLN NAT'L LIFE - DIRECTOR	Stadion Managed Moderate SATM	4,978.85	4,908.47
	Total		27,782.22	29,902.93

¹ The reported cost is based on account balances at the inception of the investment contract (and subsequent additions/subtractions) and may not accurately reflect the true cost of the investment that is reportable on Form 5500.

HRS/RESTAURANT MGMT 401(K) PL
Schedule of Reportable Transactions Schedule H, Part 4J(5%Reportable)
EIN 26 2299587 IRS Plan # 333
As of Plan Year End 12/31/2011
Contract #: 69607

(A) Identity of party involved	(B) Description of Assets	(C) Purchase Price	(D) Selling Price	(E) Lease Rental	(F) Expenses Incurred	(G) Cost of Asset	(H) Current Value of Asset on Transaction Date	(I) Net Gain Or Loss
LNL-DIRECTOR	Short Term SA14	1,918.69	0.00	N/A	N/A	1,918.69	1,918.69	0.00
LNL-DIRECTOR	LVIP SSgA S&P 500 Index SA27	0.00	2,114.82	N/A	N/A	214.06	0.00	1,900.76
LNL-DIRECTOR	Stadion Managed Growth SATG	2,413.74	0.00	N/A	N/A	2,413.74	2,413.74	0.00
LNL-DIRECTOR	Stadion Managed Growth SATG	0.00	5,677.32	N/A	N/A	990.26	0.00	4,687.06
LNL-DIRECTOR	Stadion Managed Moderate SATM	4,794.72	0.00	N/A	N/A	4,794.72	4,794.72	0.00

HRS/AMERICAN BUSINESS PERSONNE

Schedule of Assets Held for Investment Purposes Schedule H Item 4i

EIN 26 2299587 IRS Plan # 333

As of Plan Year End 12/31/2011

Contract #: 69608

(A)	(B)	(C)	(D)	(E)
	Identity of Issue	Description of Investment	Historical Cost ¹	Current Value
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Mid-Cap Value SA38	2,923.16	3,110.37
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Vanguard Domestic Eq SA19	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	Core Equity SA11	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	Gov't/Corporate Bond SA12	8,758.44	10,293.86
*	LINCOLN NAT'L LIFE - DIRECTOR	Short Term SA14	25,338.81	25,207.31
*	LINCOLN NAT'L LIFE - DIRECTOR	High Yield Bond SA20	9,183.44	11,035.06
*	LINCOLN NAT'L LIFE - DIRECTOR	Balanced SA21	2,559.54	3,492.34
*	LINCOLN NAT'L LIFE - DIRECTOR	International Equity SA22	12,838.36	11,586.78
*	LINCOLN NAT'L LIFE - DIRECTOR	Large Cap Equity SA23	51,715.43	58,546.73
*	LINCOLN NAT'L LIFE - DIRECTOR	Small Cap Equity SA24	19,393.27	21,516.27
*	LINCOLN NAT'L LIFE - DIRECTOR	Conservative Balanced SA30	44,293.46	59,165.73
*	LINCOLN NAT'L LIFE - DIRECTOR	Aggressive Balanced SA32	1,273.16	1,749.72
*	LINCOLN NAT'L LIFE - DIRECTOR	Guaranteed Account	41,241.06	41,241.05
*	LINCOLN NAT'L LIFE - DIRECTOR	AmerFunds New Perspective SA34	55.67	78.28
*	LINCOLN NAT'L LIFE - DIRECTOR	Fidelity VIP ContraFund SA35	8,353.32	12,235.40
*	LINCOLN NAT'L LIFE - DIRECTOR	AB Small Mid Cap Value SA39	24,829.73	26,655.02
*	LINCOLN NAT'L LIFE - DIRECTOR	AmerFunds SMALLCAP World SA46	2,141.90	3,388.33
*	LINCOLN NAT'L LIFE - DIRECTOR	AmerFunds Growth America SA48	10,150.60	13,826.61
*	LINCOLN NAT'L LIFE - DIRECTOR	AmerFunds Invest Co Amer SA49	11,291.83	15,585.45
*	LINCOLN NAT'L LIFE - DIRECTOR	AmerFunds EuroPac Growth SA54	230.28	295.17
*	LINCOLN NAT'L LIFE - DIRECTOR	Delaware VIP SmCap Value SA56	5,832.22	6,902.84
*	LINCOLN NAT'L LIFE - DIRECTOR	Fidelity VIP EquityIncome SA57	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Vanguard Intl Equity SA59	6,084.11	7,542.07
*	LINCOLN NAT'L LIFE - DIRECTOR	MFS VIT Utilities Series SA67	29,774.99	33,422.46
*	LINCOLN NAT'L LIFE - DIRECTOR	BlackRock Mid-Cap Grw Eq SA76	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	BlackRock Enrgy&Resources SA77	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	BlackRock Mid-Cap Value SA83	11,645.90	12,438.10
*	LINCOLN NAT'L LIFE - DIRECTOR	AmerFunds Bond America SA1E	5,830.39	6,036.24
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA S&P 500 Index SA27	28,856.87	39,470.55
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA Small-Cap Index SA36	9,436.66	13,725.67
*	LINCOLN NAT'L LIFE - DIRECTOR	Cohen & Steers Gbl REIT SA55	19,655.63	19,998.99
*	LINCOLN NAT'L LIFE - DIRECTOR	Fidelity VIP Mid Cap SA84	2,031.68	2,939.41
*	LINCOLN NAT'L LIFE - DIRECTOR	Temp Gblal Bnd Securities SA86	37,148.90	39,891.82
*	LINCOLN NAT'L LIFE - DIRECTOR	Del Ltd-Term Div Income SA87	15,844.06	16,480.47

*	LINCOLN NAT'L LIFE - DIRECTOR	AC VP Inflation Protect SA92	76,766.24	78,197.60
*	LINCOLN NAT'L LIFE - DIRECTOR	Del VIP DiversifiedIncome SA93	20,107.29	21,840.21
*	LINCOLN NAT'L LIFE - DIRECTOR	Del VIP Emerging Markets SA94	8,880.00	8,888.95
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Del Fndtn ConservAll SA95	10,093.94	11,028.56
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Del Fndtn AggressAll SA97	9,097.52	9,797.30
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Protected Prof 2010 SAL1	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP Protected Prof 2030 SAL3	55.65	77.52
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA Internat'l Indx SAL5	15,475.40	18,010.33
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA Bond Index SAL6	17,946.97	21,115.27
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ LC VI Ix Non-Ln SAL8	6,509.18	8,835.94
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ LC Gr Ix Non-Ln SAL9	4,304.69	6,016.50
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA S&P MidCp Idx Non-Ln SALA	4,793.45	7,067.78
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ SC VI Ix Non-Ln SALB	2,515.71	3,081.39
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ SC Gr Ix Non-Ln SALC	2,356.43	3,065.33
*	LINCOLN NAT'L LIFE - DIRECTOR	Stadion Managed Growth SATG	39,832.07	39,786.22
*	LINCOLN NAT'L LIFE - DIRECTOR	Stadion Managed Moderate SATM	19,136.88	19,239.95
	Total		686,584.29	773,906.95

¹ The reported cost is based on account balances at the inception of the investment contract (and subsequent additions/subtractions) and may not accurately reflect the true cost of the investment that is reportable on Form 5500.

HRS/AMERICAN BUSINESS PERSONNE
Schedule of Reportable Transactions Schedule H, Part 4J(5%Reportable)
EIN 26 2299587 IRS Plan # 333
As of Plan Year End 12/31/2011
Contract #: 69608

(A) Identity of party involved	(B) Description of Assets	(C) Purchase Price	(D) Selling Price	(E) Lease Rental	(F) Expenses Incurred	(G) Cost of Asset	(H) Current Value of Asset on Transaction Date	(I) Net Gain Or Loss
LNL-DIRECTOR	Large Cap Equity SA23	51,813.98	0.00	N/A	N/A	51,813.98	51,813.98	0.00
LNL-DIRECTOR	Temp Gblal Bnd Securities SA86	0.00	50,999.95	N/A	N/A	788.72	0.00	50,211.23
LNL-DIRECTOR	AC VP Inflation Protect SA92	76,599.25	0.00	N/A	N/A	76,599.25	76,599.25	0.00

HRS/HORIZONS HRS 401(k) PLAN**Schedule of Assets Held for Investment Purposes Schedule H Item 4i**

EIN 26 2299587 IRS Plan # 333

As of Plan Year End 12/31/2011

Contract #: 69605

(A)	(B)	(C)	(D)	(E)
	Identity of Issue	Description of Investment	Historical Cost ¹	Current Value
*	LINCOLN NAT'L LIFE - DIRECTOR	Short Term SA14	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	Fidelity VIP ContraFund SA35	2,916.85	3,283.31
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA S&P 500 Index SA27	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA Small-Cap Index SA36	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA Internat'l Indx SAL5	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	LVIP SSgA Bond Index SAL6	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ LC VI Ix Non-Ln SAL8	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ LC Gr Ix Non-Ln SAL9	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA S&P MidCp Idx Non-Ln SALA	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ SC VI Ix Non-Ln SALB	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	SSgA Russ SC Gr Ix Non-Ln SALC	0.00	0.00
*	LINCOLN NAT'L LIFE - DIRECTOR	Stadion Managed Growth SATG	0.00	0.00
	Total		2,916.85	3,283.31

¹ The reported cost is based on account balances at the inception of the investment contract (and subsequent additions/subtractions) and may not accurately reflect the true cost of the investment that is reportable on Form 5500.

HRS/HORIZONS HRS 401(k) PLAN
Schedule of Reportable Transactions Schedule H, Part 4J(5%Reportable)
EIN 26 2299587 IRS Plan # 333
As of Plan Year End 12/31/2011
Contract #: 69605

(A) Identity of party involved	(B) Description of Assets	(C) Purchase Price	(D) Selling Price	(E) Lease Rental	(F) Expenses Incurred	(G) Cost of Asset	(H) Current Value of Asset on Transaction Date	(I) Net Gain Or Loss
LNL-DIRECTOR	Fidelity VIP ContraFund SA35	985.93	0.00	N/A	N/A	985.93	985.93	0.00
LNL-DIRECTOR	LVIP SSgA S&P 500 Index SA27	0.00	266.36	N/A	N/A	20.20	0.00	246.16
LNL-DIRECTOR	Stadion Managed Growth SATG	0.00	670.32	N/A	N/A	107.39	0.00	562.93

SUMMARY FOR LINKED PLANS:**Schedule of Assets Held for Investment Purposes Schedule H Item 4i**

EIN 262299587 IRS Plan # 333
 As of Plan Year End 12/31/2011
 Contract #: 69605

(A)	(B)	(C)	(D)	(E)
	Identity of Issue	Description of Investment	Historical Cost ¹	Current Value
*	LNL-DIRECTOR	LVIP Mid-Cap Value SA38	2,923.16	3,110.37
*	LNL-DIRECTOR	LVIP Vanguard Domestic Eq SA19	0.00	0.00
*	LNL-DIRECTOR	Core Equity SA11	0.00	0.00
*	LNL-DIRECTOR	Gov't/Corporate Bond SA12	8,758.44	10,293.86
*	LNL-DIRECTOR	Short Term SA14	31,075.92	30,916.20
*	LNL-DIRECTOR	High Yield Bond SA20	9,183.44	11,035.06
*	LNL-DIRECTOR	Balanced SA21	2,559.54	3,492.34
*	LNL-DIRECTOR	International Equity SA22	12,838.36	11,586.78
*	LNL-DIRECTOR	Large Cap Equity SA23	51,715.43	58,546.73
*	LNL-DIRECTOR	Small Cap Equity SA24	19,393.27	21,516.27
*	LNL-DIRECTOR	Conservative Balanced SA30	44,776.98	59,844.96
*	LNL-DIRECTOR	Aggressive Balanced SA32	1,273.16	1,749.72
*	LNL-DIRECTOR	Guaranteed Account	41,241.06	41,241.05
*	LNL-DIRECTOR	AmerFunds New Perspective SA34	55.67	78.28
*	LNL-DIRECTOR	Fidelity VIP ContraFund SA35	11,270.17	15,518.71
*	LNL-DIRECTOR	AB Small Mid Cap Value SA39	24,829.73	26,655.02
*	LNL-DIRECTOR	AmerFunds SMALLCAP World SA46	2,141.90	3,388.33
*	LNL-DIRECTOR	AmerFunds Growth America SA48	10,150.60	13,826.61
*	LNL-DIRECTOR	AmerFunds Invest Co Amer SA49	11,291.83	15,585.45
*	LNL-DIRECTOR	AmerFunds EuroPac Growth SA54	230.28	295.17
*	LNL-DIRECTOR	Delaware VIP SmCap Value SA56	5,832.22	6,902.84
*	LNL-DIRECTOR	Fidelity VIP EquityIncome SA57	0.00	0.00
*	LNL-DIRECTOR	LVIP Vanguard Intl Equity SA59	6,084.11	7,542.07
*	LNL-DIRECTOR	MFS VIT Utilities Series SA67	29,774.99	33,422.46
*	LNL-DIRECTOR	BlackRock Mid-Cap Grw Eq SA76	0.00	0.00
*	LNL-DIRECTOR	BlackRock Enrgy&Resources SA77	0.00	0.00
*	LNL-DIRECTOR	BlackRock Mid-Cap Value SA83	11,645.90	12,438.10
*	LNL-DIRECTOR	AmerFunds Bond America SA1E	5,830.39	6,036.24
*	LNL-DIRECTOR	LVIP SSgA S&P 500 Index SA27	31,287.27	42,570.37
*	LNL-DIRECTOR	LVIP SSgA Small-Cap Index SA36	10,264.30	14,771.14
*	LNL-DIRECTOR	Cohen & Steers Gbl REIT SA55	19,655.63	19,998.99
*	LNL-DIRECTOR	Fidelity VIP Mid Cap SA84	2,031.68	2,939.41
*	LNL-DIRECTOR	Temp Gblal Bnd Securities SA86	37,148.90	39,891.82
*	LNL-DIRECTOR	Del Ltd-Term Div Income SA87	15,844.06	16,480.47

*	LNL-DIRECTOR	AC VP Inflation Protect SA92	76,766.24	78,197.60
*	LNL-DIRECTOR	Del VIP DiversifiedIncome SA93	20,107.29	21,840.21
*	LNL-DIRECTOR	Del VIP Emerging Markets SA94	8,880.00	8,888.95
*	LNL-DIRECTOR	LVIP Del Fndtn ConservAll SA95	10,093.94	11,028.56
*	LNL-DIRECTOR	LVIP Del Fndtn AggressAll SA97	9,097.52	9,797.30
*	LNL-DIRECTOR	LVIP Protected Prof 2010 SAL1	0.00	0.00
*	LNL-DIRECTOR	LVIP Protected Prof 2030 SAL3	55.65	77.52
*	LNL-DIRECTOR	LVIP SSgA Internat'l Indx SAL5	17,578.53	20,278.67
*	LNL-DIRECTOR	LVIP SSgA Bond Index SAL6	20,155.60	23,587.75
*	LNL-DIRECTOR	SSgA Russ LC VI Ix Non-Ln SAL8	7,687.88	10,282.09
*	LNL-DIRECTOR	SSgA Russ LC Gr Ix Non-Ln SAL9	5,060.82	6,972.69
*	LNL-DIRECTOR	SSgA S&P MidCp Idx Non-Ln SALA	5,710.07	8,245.33
*	LNL-DIRECTOR	SSgA Russ SC VI Ix Non-Ln SALB	2,865.91	3,483.38
*	LNL-DIRECTOR	SSgA Russ SC Gr Ix Non-Ln SALC	2,683.37	3,461.16
*	LNL-DIRECTOR	Stadion Mgd Conservative SATC	12.83	12.45
*	LNL-DIRECTOR	Stadion Managed Growth SATG	45,303.59	45,116.29
*	LNL-DIRECTOR	Stadion Managed Moderate SATM	24,115.73	24,148.42
Total			717,283.36	807,093.19

¹ The reported cost is based on account balances at the inception of the investment contract (and subsequent additions/subtractions) and may not accurately reflect the true cost of the investment that is reportable on Form 5500.

SUMMARY FOR LINKED PLANS:
Schedule of Reportable Transactions Schedule H, Part 4J(5%Reportable)
EIN 262299587 IRS Plan # 333
As of Plan Year End 12/31/2011
Contract #: 69605

(A) Identity of party involved	(B) Description of Assets	(C) Purchase Price	(D) Selling Price	(E) Lease Rental	(F) Expenses Incurred	(G) Cost of Asset	(H) Current Value of Asset on Transaction Date	(I) Net Gain Or Loss
LNL-DIRECTOR	Large Cap Equity SA23	51,813.98	0.00	N/A	N/A	51,813.98	51,813.98	0.00
LNL-DIRECTOR	Temp Gblal Bnd Securities SA86	0.00	50,999.95	N/A	N/A	788.72	0.00	50,211.23
LNL-DIRECTOR	AC VP Inflation Protect SA92	76,599.25	0.00	N/A	N/A	76,599.25	76,599.25	0.00

HORIZONS HRS, LTD. 401(K) PLAN
SCHEDULE OF ASSETS HELD AT END OF YEAR
DECEMBER 31, 2011
FORM 5500, SCHEDULE H, PART IV, 4, I
EIN: 26-2299587
PLAN NO.: 001

Title	Shares/ Face Value	Cost	Fair Market Value
Cash and Cash Equivalents			
* Guaranteed Stable Value Account	41,241.060	\$ 41,241	\$ 41,241
Mutual Funds (Held in Pooled Separate Account)			
* LVIP Mid-Cap Value Fund	1,648.750	2,923	3,110
* LVIP Delaware Bond Fund	786.290	8,758	10,294
* Federated Government Ultrashort Duration Fund	7,364.510	31,076	30,916
* Franklin High Income Fund	1,936.080	9,183	11,035
* Vanguard LifeStrategy Moderate Growth Fund	357.380	2,560	3,492
* LVIP Mondrian International Value Fund	1,240.450	12,838	11,587
* SSgA Russell All Cap Index Non-Lending Series Fund	5,490.390	51,715	58,547
* SSgA Russell Small/Mid Cap Index Non-Lending Series Fund	1,914.870	19,393	21,516
* Vanguard LifeStrategy Conservative Growth Fund	21,058.820	44,777	59,845
* Vanguard LifeStrategy Growth Fund	634.620	1,273	1,750
* American Funds New Perspective Fund	59.410	56	78
* Fidelity VIP ContraFund	9,225.800	11,270	15,519
* AllianceBernstein VPS Small/Mid Cap Value Fund	1,230.540	24,830	26,655
* American Funds SMALLCAP World Fund	145.860	2,142	3,388
* American Funds Growth Fund of America	1,050.740	10,151	13,827
* American Funds Investment Company of America Fund	1,198.230	11,292	15,586
* American Funds EuroPacific Growth Fund	16.870	230	295
* Delaware VIP Small Cap Value Series Fund	294.420	5,832	6,903
* LVIP Vanguard International Equity Fund	555.270	6,084	7,542
* MFS VIT Utilities Fund	1,402.430	29,775	33,422
* BlackRock Mid-Cap Value Equity Fund	5,608.560	11,646	12,438
* American Funds Bond Fund of America	489.120	5,830	6,036
* LVIP SSgA S&P 500 Index Fund	36,758.800	31,287	42,570
* LVIP SSgA Small-Cap Index Fund	7,974.920	10,264	14,771
* LVIP Cohn and Steers Global Real Estate Fund	1,078.580	19,656	19,999
* Fidelity VIP Mid Cap Fund	204.820	2,032	2,939
* FTVIPT Templeton Global Bond Securities Fund	2,279.810	37,149	39,892
* Delaware VIP Limited-Term Diversified Income Fund	1,289.150	15,844	16,481
* LVIP BlackRock Inflation Protected Bond Fund	5,208.140	76,766	78,198
* Delaware VIP Diversified Income Fund	1,265.420	20,107	21,840
* Oppenheimer Developing Markets Fund	359.480	8,880	8,889
* LVIP Delaware Foundation Conservative Allocation Fund	890.100	10,094	11,029
* LVIP Delaware Foundation Aggressive Allocation Fund	939.310	9,098	9,797
* LVIP Protected Profile 2030 Fund	7.510	56	78
* LVIP SSgA International Index Fund	2,713.850	17,579	20,279
* LVIP SSgA Bond Index Fund	1,888.640	20,156	23,588
* SSgA Russell Large Cap Value Index Non-Lending Series Fund	727.520	7,688	10,282
* SSgA Russell Large Cap Growth Index Non-Lending Series Fund	479.260	5,061	6,973
* SSgA S&P Mid Cap Index Non-Lending Series Fund	530.780	5,710	8,245
* SSgA Russell Small Cap Value Index Non-Lending Series Fund	277.270	2,866	3,483
* SSgA Russell Small Cap Growth Index Non-Lending Series Fund	258.270	2,683	3,461
* Stadion Managed Conservative Fund	1.220	13	12
* Stadion Managed Growth Fund	4,510.050	45,304	45,116
* Stadion Managed Moderate Fund	2,336.160	24,116	24,149
Total Mutual Funds		676,043	765,852
Notes Receivable from Participants (4.25%)		-	39,861
Total Assets Held for Investment		\$ 717,284	\$ 846,954

* Party-in-Interest

Attachment to 2011 Form 5500
Schedule H, line 4a - Schedule of Delinquent Participant Contributions

Plan Name HORIZONS HRS 401(K) PLAN

EIN: 26-2299587

Plan Sponsor's Name HORIZONS HRS, LTD

PN: 001

Total that Constitute Nonexempt Prohibited Transactions				
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☒	0	35,785	0	0