

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">2011</div> This Form is Open to Public Inspection
---	--	---

Part I Annual Report Identification Information			
For calendar plan year 2011 or fiscal plan year beginning <u>07/01/2011</u> and ending <u>06/30/2012</u>			
A	This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) ☐ a one-participant plan	
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	Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)	

Part II Basic Plan Information —enter all requested information			
1a	Name of plan <u>HOME HEALTH RESOURCES, INC., PENSION PLAN</u>	1b	Three-digit plan number (PN) ► <u>002</u>
		1c	Effective date of plan <u>07/01/1998</u>
2a	Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>LEXINGTON TWO, INC. DBA HOME HEALTH RESOURCES, INC.</u> <u>1216 PLEASANT VALLEY BLVD.</u> <u>ALTOONA, PA 16603</u>	2b	Employer Identification Number (EIN) <u>25-1555689</u>
		2c	Sponsor's telephone number <u>814-941-1619</u>
		2d	Business code (see instructions) <u>621610</u>
3a	Plan administrator's name and address (if same as plan sponsor, enter "Same") <u>LEXINGTON TWO, INC. DBA HOME HEALTH RESOURCES, INC.</u> <u>1216 PLEASANT VALLEY BLVD.</u> <u>ALTOONA, PA 16603</u>	3b	Administrator's EIN <u>25-1555689</u>
		3c	Administrator's telephone number <u>814-941-1619</u>
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.	4b	EIN
a	Sponsor's name	4c	PN
5a	Total number of participants at the beginning of the plan year	5a	<u>72</u>
b	Total number of participants at the end of the plan year.....	5b	<u>67</u>
c	Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	5c	
6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No		
b	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... ☒ Yes ☐ No		
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.			

Part III Financial Information			
7	Plan Assets and Liabilities		
a	Total plan assets	7a	<u>1159426</u>
b	Total plan liabilities.....	7b	
c	Net plan assets (subtract line 7b from line 7a).....	7c	<u>1159426</u>
8	Income, Expenses, and Transfers for this Plan Year	(a) Amount	(b) Total
a	Contributions received or receivable from:		
	(1) Employers	8a(1)	<u>139000</u>
	(2) Participants	8a(2)	
	(3) Others (including rollovers).....	8a(3)	
b	Other income (loss).....	8b	<u>-5124</u>
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	<u>133876</u>
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d	<u>19496</u>
e	Certain deemed and/or corrective distributions (see instructions)....	8e	
f	Administrative service providers (salaries, fees, commissions).....	8f	<u>8974</u>
g	Other expenses.....	8g	<u>3343</u>
h	Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h	<u>31813</u>
i	Net income (loss) (subtract line 8h from line 8c).....	8i	<u>102063</u>
j	Transfers to (from) the plan (see instructions)	8j	

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1G 3H

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

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		2000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)). ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline?

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	04/12/2013	JOSEPH FROMKNECHT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	04/12/2013	JOSEPH FROMKNECHT
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2011 or fiscal plan year beginning 07/01/2011 and ending 06/30/2012

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>HOME HEALTH RESOURCES, INC., PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>LEXINGTON TWO, INC. DBA HOME HEALTH RESOURCES, INC.</u>	D Employer Identification Number (EIN) <u>25-1555689</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2011</u>	
2 Assets:	
a Market value	2a <u>1155664</u>
b Actuarial value	2b <u>1044487</u>
3 Funding target/participant count breakdown:	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>8</u> <u>200530</u>
b For terminated vested participants	3b <u>7</u> <u>118804</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>30943</u>
(2) Vested benefits	3c(2) <u>716175</u>
(3) Total active	3c(3) <u>44</u> <u>747118</u>
d Total	3d <u>59</u> <u>1066452</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.04 %</u>
6 Target normal cost	6 <u>142737</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>04/01/2013</u>
Signature of actuary		Date
<u>JON S. KETZNER, FCA, MAAA</u>		<u>11-01826</u>
Type or print name of actuary		Most recent enrollment number
<u>CBIZ</u>		<u>301-777-1500</u>
Firm name		Telephone number (including area code)
<u>44 BALTIMORE STREET</u> <u>CUMBERLAND, MD 21502</u>		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2011
v.012611

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	12937	1001
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	12937	1001
10 Interest on line 9 using prior year's actual return of <u>23.19</u> %	3000	232
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		4691
b Interest on (a) using prior year's effective rate of <u>6.64</u> % except as otherwise provided (see instructions)		311
c Total available at beginning of current plan year to add to prefunding balance		5002
d Portion of (c) to be added to prefunding balance		5002
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	15937	6235

Part III Funding percentages		
14 Funding target attainment percentage	14	95.86 %
15 Adjusted funding target attainment percentage	15	95.86 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	109.70 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2012	20000				
07/13/2012	20000				
10/15/2012	20000				
01/14/2013	20000				
03/15/2013	59000				
			Totals ►	18(b)	139000
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	128110
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No		
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No		
c If 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 2.67%	2nd segment: 5.69%	3rd segment: 6.44 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	142737	
b Excess assets, if applicable, but not greater than 31a	31b		
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	44137	7093	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	149830	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	15937	6235	22172
36 Additional cash requirement (line 34 minus line 35)	36	127658	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	128110	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	452	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	452	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2011**This Form is Open to Public
Inspection**For calendar plan year 2011 or fiscal plan year beginning 07/01/2011 and ending 06/30/2012▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A Name of plan**

Home Health Resources, Inc. Pension Plan

**B Three-digit
plan number (PN)**

002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Lexington Two, Inc. dba Home Health Resources, Inc.

D Employer Identification Number (EIN)

25-1555689

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F Prior year plan size:** ☐ 100 or fewer ☐ 101-500 ☒ More than 500**Part I Basic Information****1** Enter the valuation date: Month 7 Day 1 Year 2011**2 Assets:**

a Market value	2a	1,155,664
b Actuarial value	2b	1,044,487

3 Funding target/participant count breakdown:

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 8	200,530
b For terminated vested participants	3b 7	118,804
c For active participants:		
(1) Non-vested benefits	3c(1)	30,943
(2) Vested benefits	3c(2)	716,175
(3) Total active	3c(3) 44	747,118
d Total	3d 59	1,066,452

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐

a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	

5 Effective interest rate **5** 6.04 %**6** Target normal cost **6** 142,737**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

Signature of actuary

Jon S. Ketzner, FCA, MAAA

Type or print name of actuary

CBIZ

44 Baltimore Street

Firm name

Cumberland

MD 21502

Address of the firm

04/01/2013

Date

11-01826

Most recent enrollment number

(301) 777-1500

Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2011
v.012611

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	12,937	1,001
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8).....	12,937	1,001
10 Interest on line 9 using prior year's actual return of 23.19%.....	3,000	232
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		4,691
b Interest on (a) using prior year's effective rate of 6.64% except as otherwise provided (see instructions).....		311
c Total available at beginning of current plan year to add to prefunding balance.....		5,002
d Portion of (c) to be added to prefunding balance.....		5,002
12 Other reductions in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12).....	15,937	6,235

Part III Funding percentages

14 Funding target attainment percentage.....	14	95.86 %
15 Adjusted funding target attainment percentage.....	15	95.86 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	109.70 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2012	20,000				
07/13/2012	20,000				
10/15/2012	20,000				
01/14/2013	20,000				
03/15/2013	59,000				
Totals •			18(b)	139,000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.....	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	128,110

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost**21** Discount rate:**a** Segment rates:1st segment:
2.67 %2nd segment:
5.69 %3rd segment:
6.44 %☐ N/A, full yield curve used**b** Applicable month (enter code).....**21b**

4

22 Weighted average retirement age.....**22**

65

23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute**Part VI Miscellaneous items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... ☒ Yes ☐ No**27** If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....**27****Part VII Reconciliation of unpaid minimum required contributions for prior years****28** Unpaid minimum required contributions for all prior years.....**28**

0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....**29**

0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....**30**

0

Part VIII Minimum required contribution for current year**31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6).....**31a**

142,737

b Excess assets, if applicable, but not greater than 31a.....**31b****32** Amortization installments:**a** Net shortfall amortization installment.....

Outstanding Balance

Installment

44,137

7,093

b Waiver amortization installment.....

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount.....**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....**34**

149,830

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement.....

15,937

6,235

22,172

36 Additional cash requirement (line 34 minus line 35).....**36**

127,658

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....**37**

128,110

38 Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36).....**38a**

452

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....**38b**

452

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....**39**

0

40 Unpaid minimum required contributions for all years.....**40**

0

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)**41** If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:**a** Schedule elected.....☐ 2 plus 7 years☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made.....☐ 2008☐ 2009☐ 2010☐ 2011**42** Amount of acceleration adjustment.....**42****43** Excess installment acceleration amount to be carried over to future plan years.....**43**

Schedule SB, line 22 - Description of Weighted Average Retirement Age

EIN: 25-1555689
PN: 002
Plan Name: Home Health Resources, Inc. Pension Plan

<u>Age</u>	<u>Retirement Rate</u>	<u>Retirement Probability</u>	<u>Weighted Age</u>
65	100.00%	1.0000	65.00
Total		1.0000	65.00

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

EIN/PN: 25-1555689 / 002

Home Health Resources, Inc.

Pension Plan

Actuarial Report for the Plan Year Beginning July 1, 2011

Summary of Principal Actuarial Assumptions

Funding Method: Traditional Unit Credit

Actuarial Assumptions:

Pre-retirement for Retirement and Spousal Benefits:

Investment Return - Segment rates (4 month lookback)

Sample Rates:	First segment	2.67%
	Second segment	5.69%
	Third segment	6.44%

Mortality: 2011 Combined Static Mortality

Turnover: None

Salary Scale: 5.00%

Retirement Rates: Normal retirement age or attained age, if later

Post-retirement for Retirement Benefits:

Investment Return - Segment rates (4 month lookback)

Sample Rates:	First segment	2.67%
	Second segment	5.69%
	Third segment	6.44%

Mortality: 2011 Combined Static Mortality

Actuarial Value of Assets: 24 month average limited by 90%/110% corridor

Assumed Form of Payment: Five-year certain and life annuity

Marital Assumptions: 85% of plan participants are married, and husbands are four years older than their wives.

Effective Rate of Interest: 6.04%

Home Health Resources, Inc.

Pension Plan

Actuarial Report for the Plan Year Beginning July 1, 2011

Summary of Principal Plan Provisions

Effective Date: July 1, 1998

Plan Year: July 1 through June 30

Eligibility:

Minimum Age: None

Entry Date*: Immediate entry at date of hire

* Participation was frozen effective July 1, 2010

Normal Retirement Age: 65

Normal Retirement Date: The first day of the month coinciding with or next following the participant's 65th birthday.

Early Retirement Date: The first day of the month coinciding with or next following the participant's attainment of age 55 with five years of vesting service.

Accrued Benefit: A benefit commencing at Normal Retirement Date equal to:
1.50% of average monthly compensation times years of accrual service

Disability Benefit: Actuarial equivalent of vested accrued benefit payable at Normal Retirement Date.

Year of Service: A year of accrual and vesting service is credited for each plan year in which an employee completes at least 1,000 hours of service.
Years of service prior to January 1, 1998 are excluded for benefit accrual purposes.

Normal Form of Benefit: Five year certain and life annuity or actuarial equivalent joint and 50% spouse survivor annuity.

Compensation: Total compensation, including overtime, flex benefit elections, bonuses and commissions. Final benefits are based on the average of the 60 highest consecutive months within the last 120 months preceding the date of determination.

Vesting: The plan provides for no vesting until the completion of five years of service at which time the participant becomes 100% vested.
Also, full vesting is provided upon the attainment of age 65.

Schedule SB, Part V - Statement of Plan Provisions

EIN/PN: 25-1555689 / 002

Home Health Resources, Inc.

Pension Plan

Actuarial Report for the Plan Year Beginning July 1, 2011

Summary of Principal Plan Provisions

Other Benefits:

Benefits are payable to or on behalf of married vested participants who die prior to retirement, who become disabled and qualify for total disability benefits under the Plan and who retire early upon meeting the Plan's requirements for early retirement. Participants who continue with the company after reaching their Normal Retirement Age will generally accrue additional benefits.

Schedule SB, line 26 - Schedule of Active Participant Data
 EIN/PN: 25-1555689 / 002

**Home Health Resources, Inc.
 Pension Plan**

Actuarial Report for the Plan Year Beginning July 1, 2011

Schedule of Active Participant Data

Age	Years of Service													
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up				
	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.				
Under 25	13 0	1 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0				
25 to 29	0 0	3 0	1 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0				
30 to 34	1 0	0 0	2 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0				
35 to 39	0 0	0 0	3 0	2 0	0 0	0 0	0 0	0 0	0 0	0 0				
40 to 44	0 0	2 0	0 0	1 0	0 0	0 0	0 0	0 0	0 0	0 0				
45 to 49	1 0	2 0	2 0	1 0	0 0	0 0	0 0	0 0	0 0	0 0				
50 to 54	0 0	3 0	1 0	1 0	1 0	0 0	0 0	0 0	0 0	0 0				
55 to 59	1 0	2 0	4 0	3 0	1 0	0 0	0 0	0 0	0 0	0 0				
60 to 64	0 0	1 0	1 0	1 0	0 0	0 0	0 0	0 0	0 0	0 0				
65 to 69	0 0	0 0	0 0	2 0	0 0	0 0	0 0	0 0	0 0	0 0				
70 & up	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0				

Schedule SB, line 32 - Schedule of Amortization Bases

EIN: 25-1555689

PN: 002

Plan Name: Home Health Resources, Inc. Pension Plan

<u>Type of Base</u>	Present Value of Remaining Installment	Valuation Date that Base was Established	Amortization Years Remaining	Amortization Installment
Shortfall	\$44,137	7/1/2011	7	\$7,093
TOTAL	<u>\$44,137</u>			<u>\$7,093</u>