# 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).

2011

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

	Complete all entries in accord	ance witi	n the instructions to the Form 55	00-5F.	
Pa	art I Annual Report Identification Information				
For	calendar plan year 2011 or fiscal plan year beginning 01/01/201	1	and ending	12/31/2	011
A	This return/report is for: $\overline{igwedge}$ a single-employer plan $igwedge$	a multiple	e-employer plan (not multiemployer)		a one-participant plan
В	This return/report is: the first return/report	the final r	eturn/report		
	an amended return/report	a short pla	an year return/report (less than 12 r	nonths)	
С	Check box if filing under: Form 5558	automatic	extension		DFVC program
	special extension (enter description)			L	
D		,			
	art II Basic Plan Information—enter all requested information	ation		46	<del>-</del>
	Name of plan  EORETINAL ASSOCIATES RETIREMENT DEFINED BENEFIT PLA	. NI			Three-digit plan number
VIIIX	LONE HINAL ASSOCIATES RETIREMENT DEFINED BENEFIT FEA	VI V			(PN) ▶ 004
				_	Effective date of plan
					01/01/2008
	Plan sponsor's name and address; include room or suite number (er	mployer, if	for a single-employer plan)	2b	Employer Identification Number
VITR	EORETINAL ASSOCIATES				(EIN) 86-0964389
				2c	Sponsor's telephone number
	MADISON STREET, SUITE 1002				206-343-4850
SEAT	TLE, WA 98104-1380			2d	Business code (see instructions)
				-	621111
	Plan administrator's name and address (if same as plan sponsor, er EORETINAL ASSOCIATES 1221 MADISO		e") ET, SUITE 1002	30	Administrator's EIN 86-0964389
VIIIC	SEATTLE, W			3c	Administrator's telephone number
					206-343-4850
4	If the name and/or EIN of the plan sponsor has changed since the la	ast return/	report filed for this plan, enter the	4b	EIN
_	name, EIN, and the plan number from the last return/report.			4-	DN
	Sponsor's name			4c	
5a				- Ou	45
b	Total number of participants at the end of the plan year			5b	50
С	Number of participants with account balances as of the end of the p complete this item)	• ,	•	. 5c	
6a	Were all of the plan's assets during the plan year invested in eligible			1	X Yes No
b	Are you claiming a waiver of the annual examination and report of a				
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a				X Yes 📙 No
	If you answered "No" to either 6a or 6b, the plan cannot use Fo	orm 5500-	SF and must instead use Form 5	500.	
Pa	rt III Financial Information	1			
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End of Year
а	Total plan assets	. 7a	715401		1012266
b	Total plan liabilities	. 7b			
С	Net plan assets (subtract line 7b from line 7a)	7c	715401		1012266
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) Total
а	Contributions received or receivable from:		311500		
	(1) Employers	8a(1)	311000	-	
	(2) Participants	8a(2)			
_	(3) Others (including rollovers)	. 8a(3)		_	
b	Other income (loss)	8b	-14635		
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			296865
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d			
е	Certain deemed and/or corrective distributions (see instructions)	8e			
f	Administrative service providers (salaries, fees, commissions)	. 8f			
g	Other expenses	8g			
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			0
i	Net income (loss) (subtract line 8h from line 8c)				296865
j	Transfers to (from) the plan (see instructions)				
•		l OJ	ĺ		

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Part IV	Plan Characteristics
Pall IV	Fian 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 1I

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

Part				1			
10	During the plan year:		Yes	No	Α	mount	
а	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)	10a		X			
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X			
С	Was the plan covered by a fidelity bond?	10c	X			5	000000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X			
е	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.)	10e		X			
f	Has the plan failed to provide any benefit when due under the plan?	10f		X			
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10q		X			
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h					
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	10i					
Part	VI Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com 5500))					X Yes	No
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code	or se	ction (	302 of	ERISA?	Yes	X No
а	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instrugranting the waiver						-
lf y	ou 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			
С	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 negative amount)			12d			
<u>e</u>	Will the minimum funding amount reported on line 12d be met by the funding deadline?				Yes	No	N/A
Part	VII Plan Terminations and Transfers of Assets						
13a	Has a resolution to terminate the plan been adopted in any plan year?			Y	'es X No		
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	1	3a				
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC?					Yes	X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the which assets or liabilities were transferred. (See instructions.)	he pla	n(s) to	)			
1	3c(1) Name of plan(s):		13	<b>c(2)</b> El	N(s)	13c(3)	PN(s)
Cauti	on: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	ıse is	establ	ished.		
Unde SB or	r penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this rete Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return, it is true, correct, and complete.	urn/re	oort, ir	ncluding	g, if applicab		

SIGN	Filed with authorized/valid electronic signature.	03/27/2012	CRAIG WELLS
HERE	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

# **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).

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

								ent to Form	5500 or	5500-9	SF.					
Fo	cale	ndar p	olan year 201	1 or fiscal plar	yea	r beginning 0	1/01/2011				and endir	ng 12/3	1/201	11		
•	Rour	nd off	amounts to	nearest dolla	r.											
•	Caut	ion: A	A penalty of \$	1,000 will be a	sse	ssed for late filing o	of this report	t unless reas	onable ca	ause is	establishe	ed.				
		of pla		ATES RETIRE	ME	NT DEFINED BEN	EFIT PLAN			В	Three-dig			<b>•</b>	004	
											,				<b>!</b>	
С	Plan s	pons	or's name as	shown on line	2a (	of Form 5500 or 55	00-SF			D	Employer I	dentificat	ion N	umber (	(EIN)	
VIT	REOF	RETIN	NAL ASSOCIA	ATES						86-	0964389					
E -	Гуре с	of plan	: X Single	Multiple-A		Multiple-B	F	Prior year pla	an size: >	X 100	or fewer	101-50	00	More	than 500	
P	art I	В	asic Infor	mation												
1			valuation da		Мо	onth [	Day 01	Year	2011							
2	Ass	ets:														
	а	Marl	ket value									2a				715401
	b	Actu	arial value									2b				715401
3	Fur	ding	target/particip	ant count brea	kdc	wn:			(1) N	lumbei	of particip	ants		(2)	Funding Targe	et
	а	For	retired partici	pants and ber	efic	aries receiving pay	ment	3a	. , ,		<u> </u>	0				0
	b	For	terminated ve	ested participa	nts .			3b				7				15834
	С	For	active particip	pants:												
		(1)	Non-vested	benefits				3c(1)	1							115100
		(2)	Vested bene	efits				3c(2)	1							594046
		(3)	Total active					3c(3)				38				709146
	d	Tota	al									45				724980
4	If th	e pla	n is in at-risk	status, check t	he b	oox and complete li	nes (a) and	(b)		П						
	а					bed at-risk assumpt				ш		4a				
	b			0 0.		umptions, but disre										
						secutive years and						4b				
5	Effe	ective	interest rate.									5				6.12 %
6	Tar	get no	ormal cost									6				297151
		•	Enrolled Act	•												
	accorda	ance wi	th applicable law	and regulations. In	ny o	this schedule and accompinion, each other assumence under the plan.										
5	SIGN	1														
	IERI													02/21/2	2012	
				Sign	atu	re of actuary	<u> </u>			-				Date		
DEN	IIELL	E M. \	WILLIAMS											11-076	606	
RAN	IDALI	_ & HI	URLEY, INC.	Type or	orin	name of actuary				_		Most re	ecent		nent number	
			,		Fire	m name				_	Т.	Jenhone	numh		uding area cod	le)
			SIDE AVE., S A 99201	UITE 1600		ппаше					Te	перноне	Idillo	er (iricii	duling area coc	ie)
				Ac	dre	ss of the firm				_						
lf th	. oct	on, h	no not fully	floated any re-	ulat	ion or ruling pro	lantodl-	or the etetists	in commi	otina th	io ooboel	la abaal:	the !-	10 Y 6 2 d		
	e actua uction	•	as not fully ret	nected any reg	uıat	ion or ruling promu	igated unde	ei ilie statute	iii comple	eung tr	ns schedu	е, спеск	ırıe D	ox and	266	

Pa	rt II	Begin	ning of year	carryove	er and prefunding ba	lances						
							(6	a) Carryover balanc	е	(b) F	Prefund	ing balance
7		Ū	0 , ,		cable adjustments (line 13 f	•			0			0
8				-	unding requirement (line 35				0			0
9	Amount	remainir	ng (line 7 minus lir	ne 8)					0			0
10	Interest	on line 9	using prior year's	actual ret	urn of15.12%				0			0
11	Prior ye	ar's exce	ess contributions t	o be added	d to prefunding balance:							
	<b>a</b> Pres	sent valu	e of excess contri	butions (lin	e 38 from prior year)							12432
					rate of6.67_% excep							829
	<b>C</b> Tota	ıl availabl	e at beginning of co	urrent plan y	year to add to prefunding bala	ance						13261
	<b>d</b> Port	ion of (c)	to be added to pi	efunding b	palance							13261
12	Other re	eductions	s in balances due	to elections	s or deemed elections				0			0
13	Balance	e at begir	nning of current ye	ar (line 9 +	+ line 10 + line 11d – line 12	)			0			13261
P	art III	Fun	ding percenta	iges								
14	Funding	target a	ttainment percent	age							14	96.84 %
					je						15	96.85 %
	Prior ye	ar's fund	ling percentage fo	r purposes	of determining whether car	ryover/pref	unding ba	alances may be use	d to reduce		16	113.75 %
17	If the cu	ırrent val	ue of the assets o	f the plan is	s less than 70 percent of the	e funding ta	arget, ente	er such percentage.			17	%
Pa	art IV	Con	tributions and	d liauidit	tv shortfalls							
				•	ear by employer(s) and emp	oloyees:						
	(a) Dat IM-DD-Y	е	(b) Amount pa employer	aid by	(c) Amount paid by employees	(a)	Date D-YYYY)	(b) Amount pemploye		(0		int paid by oyees
01.	/18/2011			20000	0	07/15/2	2011		26500			0
02	/15/2011			26500	0	08/15/2	2011		26500			0
03	/15/2011			26500	0	09/15/2	2011		26500			0
04	/15/2011			26500	0	10/17/2	2011		26500			0
05	/16/2011			26500	0	11/15/2	2011		26500			0
06	/15/2011			26500	0	12/15/2	2011		26500			0
						Totals >	<b>►</b> 18(l	b)	311500	18(c)		0
19	Discour	nted emp	loyer contributions	s – see inst	tructions for small plan with	a valuatior	date afte	er the beginning of th	ne year:			
	<b>a</b> Conti	ributions	allocated toward	unpaid min	imum required contributions	s from prior	years		. 19a			0
	<b>b</b> Conti	ributions	made to avoid res	strictions ac	djusted to valuation date				. 19b			0
	<b>C</b> Contr	ibutions a	allocated toward mi	nimum requ	uired contribution for current y	ear adjuste	ed to valua	tion date	. 19c			302333
20	Quarter	ly contrib	outions and liquidit	y shortfalls	S:							
	a Did th	he plan h	ave a "funding sh	ortfall" for t	he prior year?						[	Yes X No
	<b>b</b> If 20a	a is "Yes,	" were required qu	uarterly ins	tallments for the current yea	ar made in	a timely m	nanner?				Yes No
	<b>C</b> If 20a	a is "Yes,	" see instructions	and comple	ete the following table as ap	oplicable:						
					Liquidity shortfall as of e	nd of quart	er of this					
(1) 1st (2) 2nd (3) 3rd									(4) 4t	n		

Pa	rt V	Assumptio	ns used to determ	ine f	unding target and tar	get r	normal cost		
21	Disco	ount rate:							
	<b>a</b> Se	egment rates:	1st segment: 3.14%		2nd segment: 5.90%		3rd segment: 6.45 %		N/A, full yield curve used
	<b>b</b> At	pplicable month	(enter code)					21b	1
22								22	62
23		ality table(s) (see	_		escribed - combined	_	scribed - separate	Substitut	
Pa		Miscellane	_	_	<u>L</u>		·		
				ed act	uarial assumptions for the co	urrent	plan year? If "Yes." see	instructions	regarding required
		· ·	•						· · · · · · · · · · · · · · · · · · ·
25	Has a	a method change	e been made for the cur	rent pla	an year? If "Yes," see instru	ctions	regarding required attac	hment	Yes X No
26	Is the	plan required to	provide a Schedule of	Active	Participants? If "Yes," see i	nstruc	tions regarding required	attachment.	X Yes No
27					nding rules, enter applicable			27	
Pa	rt VII	Reconcilia	ation of unpaid mi	nimu	m required contribut	ions	for prior years		
28					years			28	0
29					l unpaid minimum required c			29	0
30	Rema	aining amount of	f unpaid minimum requir	ed con	tributions (line 28 minus line	29)		30	0
Pa	rt VIII	Minimum	required contribu	tion f	or current year				
31	Targe	et normal cost a	nd excess assets (see in	nstruct	ions):				
	<b>a</b> Tai	rget normal cost	(line 6)					31a	297151
	<b>b</b> Ex	cess assets, if a	applicable, but not greate	er than	31a			31b	0
32	Amor	tization installme	ents:				Outstanding Bala	ince	Installment
	<b>a</b> Ne	et shortfall amort	ization installment					22840	3705
	<b>b</b> Wa	aiver amortizatio	on installment					0	0
33					ter the date of the ruling lette			33	
34	Total	funding requirer	ment before reflecting ca	arryove	er/prefunding balances (lines	31a -	31b + 32a + 32b - 33)	34	300856
					Carryover balance		Prefunding bala	nce	Total balance
35			use to offset funding						0
36								36	300856
37	Contr	ributions allocate	ed toward minimum requ	ired co	ontribution for current year a	djuste	d to valuation date	37	302333
38			ess contributions for curr		,			200	1477
			•					38a	0
					prefunding and funding star			38b	0
39		·			ear (excess, if any, of line 36		· · · · · · · · · · · · · · · · · · ·	39 40	0
40					maion Doline Ant of Of			40	0
	rt IX				nsion Relief Act of 20		•		
41			<del>_</del>		irsuant to an alternative amo				
	<b>a</b> Sch	nedule elected							2 plus 7 years 15 years
	<b>b</b> Elig	gible plan year(s)	) for which the election i	n line 4	41a was made				8 2009 2010 2011
42	Amou	int of acceleratio	on adjustment					42	
43	Exces	ss installment ac	celeration amount to be	carrie	d over to future plan years			43	

# Schedule SB, line 26 - Schedule of Active Participant Data

# YEARS OF CREDITED SERVICE

Up	Avg. Comp		0	T	0	1	-	T	9	,	•		0	0	0		•		0	0
40 & Up	No. Co		0	+	0		+	+	=	+	-	+	0	0	0	-	0	+	0	9
			+	+	-		+	+	+	+		+	7				<u> </u>		0	=
35 To 39	Avg. Comp																			
35	No.		0		0	·	0		0		-	1	0	0	0				0	
30 To 34	Avg. Comp		0		0	(	9		0		0		0	0	0		0		0	0
30 ]	No.		0	1	0	,	9		0		9		0	0	 0		0		0	0
29	Avg. Comp		0		0		0		0		0		0	0	 0		0		0	0
25 To 29	No.		0		0		1		0		0		0	0	 0		0		0	0
0 24	Avg. Comp		0		0	,	0		0		0		0	 0	0		0		0	0
20 To 24	So.		0		0		0		0		0		0	0	 0		0		0	-
19	Avg. Comp		0		0		0		0		0		0	0	0		0		0	0
15 To 19	No. C	$\vdash$	0		0		0		0		0		0	0	-		0		0	0
0 14	Avg. Comp		0		0		0		0		0		0	0	0		0		0	0
10 To 14	No.		0		0		0		0		0		0	-	0		0		0	0
5 To 9	Avg. Comp		0		0		0		0		0		0	0	0		0		0	0
5	No.		0		1		က		0		0		4	-	0		0		0	0
1 To 4	Avg.		0		0		0		0		0		0	0	0		0		0	0
 	Š	-	2	-	10		3		1		0		2	4	7		-		0	0
Under 1	Avg.	dumb	0		0		0		0		0		0	0	0		0		0	0
Un	Z		0		0		0		0		0		0	6	0		0		0	
	Attained	78v	Under 25		25 to 29		30 to 34		35 to 39		40 to 44		45 to 49	50 to 54	55 to 59		60 to 64		65 to 69	70 & Up

Name of plan: Vitreoretinal Associates Defined Benefit Plan Plan sponsor's name: Vitreoretinal Associates

Plan number: EIN:

000 86-0964389

# Plan Number: 004

# Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

# **Economic Assumptions**

	January 1, 2010	January 1, 2011
Interest rates:		
1st Segmented Interest Rate (0-5 years)	4.71%	3.14%
2nd Segmented Interest Rate (5-20 years)	6.67%	5.90%
3rd Segmented Interest Rate (20+ years)	6.77%	6.45%
Effective Interest Rate	6.67%	6.12%
Traditional funding	6.50%	6.50%
FAS 35 liability	6.50%	6.50%
Salary scale:		
ERISA funding	0.00%	0.00%
Maximum compensation limit	\$245,000	\$245,000
Maximum benefit limit	\$195,000	\$195,000
Expenses	\$0	\$0

## **Actuarial Methods**

Minimum and maximum contributions

Actuarial value of assets

Plan Year

Measurement date

Market value of assets January 1 to December 31

January 1

Traditional funding methods

Normal cost and accrued liability

Individual Aggregate Cost Method

Plan Number: 004

# Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

# **Demographic Assumptions**

Mortality - Funding (Post PPA)

Post-retirement 2011 Optional Small Plans Male/Female

Pre-retirement None

Mortality - 417(e) (Post PPA)

Post-retirement 2011 Applicable Mortality Table

Pre-retirement None

Mortality - Traditional (Pre PPA)

Post-retirement 1994 Group Annuity Reserving Table

Pre-retirement None

Probability of Lump Sum 95%

Termination None

Disability

Retirement Age None

## 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).

2011

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

Pe	nsion Benefit Guaranty Corporation		ance with	the instructions to the Form 5500	)-SF.	<u> </u>
Pa	rt I Annual Report Id	lentification Information			· · · · · ·	
For c	alendar plan year 2011 or fisca	al plan year beginning 0	)1/01/2	011 and ending		12/31/2011
Ат	his return/report is for:	X a single-employer plan	a multiple-	employer plan (not multiemployer)		a one-participant plan
Вт	his return/report is:	the first return/report	the final re	turn/report		
		an amended return/report	a short pla	n year return/report (less than 12 mo	onths)	
<b>C</b> 0	heck box if filing under:	Form 5558	automatic	extension		DFVC program
•		special extension (enter description	n)		•	
Pai	t II Rasic Plan Inform	nation—enter all requested informa		The state of the s		11.00
	Name of plan	TIGHT CITE OF TOTAL CONTROL	ition.		1b	Three-digit
		tes Defined Benefit Pla	an			plan number
		•		,		(PN) P
						Effective date of plan
<u> </u>		ess; include room or suite number (en	mplayor if	for a single employer plan)		Employer Identification Number
	ran sponsors name and addr reoretinal Associa		ripioyer, ii	ior a single-employer plan		(EIN) 86-0964389
	1 Madison Street,					Sponsor's telephone number
						206-343-4850
Sea	ittle	WA 98104-1380			2d	Business code (see instructions)
						621111
3a	Plan administrator's name and treoretinal Associa	address (if same as plan sponsor, en	iter "Same	")		Administrator's EIN 86-0964389
122	21 Madison Street,	Suite 1002				Administrator's telephone number
Sea	attle	WA 98104-1380				206-343-4850
4	If the name and/or EIN of the p	olan sponsor has changed since the la	ast return/r	eport filed for this plan, enter the	4b	EIN
	name, EIN, and the plan numb	per from the last return/report.			40	DNI
	Sponsor's name				4c	45
		t the beginning of the plan year			5a	
	· ·	t the end of the plan year			5b	50
С		count balances as of the end of the p			5c	
		during the plan year invested in eligible				X Yes No
h	Are you claiming a waiver of the	he annual examination and report of a	an indepen	dent qualified public accountant (IQI	PA)	
	under 29 CFR 2520.104-46? (	(See instructions on waiver eligibility a	and conditi	ons.)		⊠ Yes ∐ No
		ner 6a or 6b, the plan cannot use Fo	orm 5500-	SF and must instead use Form 55	00.	
Pai	t III   Financial Inform	ation	I			
-	Plan Assets and Liabilities			(a) Beginning of Year	\ 7	(b) End of Year 1012266
	•		7a	71540	) 1	1012206
	·		7b	71546	\1	1012266
	, , , , , , , , , , , , , , , , , , , ,	7b from line 7a)	7c	71540	, 1	
	Income, Expenses, and Trans			(a) Amount		(b) Total
	Contributions received or rece	elvable from:	8a(1)	31150	0 (	
			8a(2)			
	• • •	6)	8a(3)			
	• • • •			-1463	35	
		8a(2), 8a(3), and 8b)	8c			29686
		rollovers and insurance premiums				
	to provide benefits)		8d		$\dashv$	
		ctive distributions (see instructions)			_	
f	•	ers (salaries, fees, commissions)				
g	Other expenses		. 8g			
h	Total expenses (add lines 8d,	8e, 8f, and 8g)				0.0.00
i	, ,,	e 8h from line 8c)				29686
i	Transfers to (from) the plan (s	see instructions)	- 8i			

Par										
9a		e plan provides pension benefits, enter the applicable pension feature $A=1\mathrm{G}=1\mathrm{I}$	re codes from the I	ist of Plan Charad	cteris	tic Co	des in	the instru	ctions:	
b	If the	e plan provides welfare benefits, enter the applicable welfare feature	e codes from the Li	st of Plan Charact	eristi	c Cod	es in t	he instruc	tions:	
Part	V	Compliance Questions								
10		ing the plan year:				Yes	No		Amount	
а	Wa	s there a failure to transmit to the plan any participant contributions CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary	within the time per Correction Progra	iod described in m)	10a		Х			
b		re there any nonexempt transactions with any party-in-interest? (Do ine 10a.)			10b		Х			
С	Wa	as the plan covered by a fidelity bond?			10c	Х			50	00000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?				10d		Х			
е	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.)				10e		Х			
f	Has	s the plan failed to provide any benefit when due under the plan?			10f		Х			
g	Did	the plan have any participant loans? (If "Yes," enter amount as of y	ear end.)		10g		Х			
h		nis is an individual account plan, was there a blackout period? (See i			10h					
i		Oh was answered "Yes," check the box if you either provided the receptions to providing the notice applied under 29 CFR 2520.101-3			10i					
Part	VI	Pension Funding Compliance								
11	ls th 550	nis a defined benefit plan subject to minimum funding requirements?	? (If "Yes," see inst	ructions and comp	lete	Sched	lule SE	3 (Form		
12	ls t	his a defined contribution plan subject to the minimum funding requi	irements of section	412 of the Code	or se	ction 3	302 of	ERISA?	Yes	X No
a If	If a gra	Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable. waiver of the minimum funding standard for a prior year is being amnting the waiver	nortized in this plan	Montl	tions, h	and e	enter th Day	ne date of	the letter ru Year	iling
	_	er the minimum required contribution for this plan year					12b			
С		er the amount contributed by the employer to the plan for this plan y					12c			
	Sub	otract the amount in line 12c from the amount in line 12b. Enter the r	result (enter a minu	is sign to the left o	of a		12d			
е	Will	the minimum funding amount reported on line 12d be met by the fu	ınding deadline?					Yes	No	N/A
Part	VII	Plan Terminations and Transfers of Assets								
		s a resolution to terminate the plan been adopted in any plan year?					$\Box$	Yes X	No	
		Yes," enter the amount of any plan assets that reverted to the emplo			Γ	3a				
b	We	re all the plan assets distributed to participants or beneficiaries, tran				the co	ontrol		Yes	X No
С		uring this plan year, any assets or liabilities were transferred from thich assets or liabilities were transferred. (See instructions.)	nis plan to another	plan(s), identify th	e pla	n(s) to	)			
	13c(1	) Name of plan(s):				13	c(2) E	IN(s)	13c(3	B) PN(s)
Cau	tion:	A penalty for the late or incomplete filing of this return/report v	will be assessed ι	ınless reasonabl	e cau	ıse is	estab	lished.		
Unde SB c	er pe or Sch	nalties of perjury and other penalties set forth in the instructions, I dinedule MB completed and signed by an enrolled actuary, as well as a true, correct, and complete.	eclare that I have e	examined this retu	rn/re	port, ir	ncludir	ng, if appli	cable, a Scl y knowledg	nedule e and
SIG	N	En States 8	5 - MAJZ -2017	Craig Wells	5					
HER			Date	Enter name of in-	divid	ual sig	ıning a	ıs plan adı	ministrator	
							<b>J</b> .			
SIG		Signature of ampleyor/plan appropri	Date	Enter name of in	طابياط	ual ein	ınina a	s employ	er or plan e	nonsor
•••	HERE Signature of employer/plan sponsor Date Enter name of			uiviul	uai aiy	miny a	in curbinal	or platt 8	7011301	

Page **2** - [

Form 5500-SF 2011

# **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).

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

	▶ File as an attachmen	t to Form	5500 or 5	5500-SF.				
For	calendar plan year 2011 or fiscal plan year beginning 01/01/2	2011		and ending		12/31/	2011	
	Round off amounts to nearest dollar.							
•	Caution: A penalty of \$1,000 will be assessed for late filing of this report u	nless reaso	onable cau	use is established			T	
ΑN	ame of plan			B Three-digit				004
V	itreoretinal Associates Defined Benefit Plar	1		plan numb	er (PN)	<u> </u>		
	lan sponsor's name as shown on line 2a of Form 5500 or 5500-SF			<b>D</b> Employer Id	entificatio	n Number	(EIN)	
CF	ian sponsor's name as shown on line 2a or 1 orin 3300 or 3500 or							
Z	itreoretinal Associates			86-0964389				
FT	ype of plan: X Single Multiple-A Multiple-B F P	rior year pla	an size: 🏻	100 or fewer	101-500	More	than 500	
	ypo or prairie				<u> </u>			
	rt I Basic Information  Feter the valuation date: Month 01 Day 01	Year	2011					
1	Enter the valuation date.	rear_						
2	Assets:				2a			715401
	a Market value				2b			715401
	<b>b</b> Actuarial value			umber of participa		(2)	) Funding T	arget
3	Funding target/participant count breakdown:	3a	(1) 10	umber of participa	0		) I unding I	0
	For retired participants and beneficiaries receiving payment	3b			7			15834
	<b>b</b> For terminated vested participants	30						
	C For active participants:	20/1\	-		-			115100
	(1) Non-vested benefits	3c(1)	-		-			594046
	(2) Vested benefits	3c(2)			38			709146
	(3) Total active	3c(3) 3d			45			724980
	d Total			П				
4	If the plan is in at-risk status, check the box and complete lines (a) and (l				4a			
	a Funding target disregarding prescribed at-risk assumptions				44			
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding trans at-risk status for fewer than five consecutive years and disregarding	ition rule to	or plans th actor	at have been in	4b			
	Effective interest rate				5			6.12%
<u>5</u>	Target normal cost				6			297151
					11	4		
	ement by Enrolled Actuary  To the best of my knowledge, the information supplied in this schedule and accompanying schedul	es, statements	s and attachm	nents, if any, is complete	e and accura	te. Each pres	cribed assump	tion was applied in
	To the best of my knowledge, the information supplied in this schedule and accompanying schedul accordance with applicable law and regulations. In my opinion, each other assumption is reasonab combination, offer my best estimate of anticipated experience under the plan.	ie (taking into	account the e	experience of the plant	ind reasonab	c expediation	io, and oddin of	
$\overline{}$	SIGN (M)							
1	ERE Denielle M. Williams				3	2112	912	
	Signature of actuary					Date		
Der	ielle M. Williams					11076	606	
	Type or print name of actuary				Most re	cent enrol	lment numb	per
Rar	dall & Hurley, Inc.				5	09-838	-5500	
	Firm name			Te	lephone n	umber (in	cluding are	a code)
				, -			J	•
601	W. Riverside Ave., Suite 1600							
Spo	kane WA 99201			_				
	Address of the firm							
If th	e actuary has not fully reflected any regulation or ruling promulgated under	the statut	e in compl	leting this schedu	le, check	he box ar	id see	
	uctions							orm 5500\ 2011

F.			PPRIMARK	r and prefunding bal	ance	<u></u>				<del></del>		
Pi	art II   Begir	ining of year ca	iii yove	r and prending bar	arree	-	(a) C	arryover balance		(b)	Prefundi	ng balance
7	Balance at begin	nning of prior year aft	ter applic	able adjustments (Item 13 f	from p	nor			0			Λ
				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					0			0
8	Portion used to offset prior year's further frequency from prior year.									0		
9	9 Amount remaining (Item 7 minus item 8)         0           10 Interest on item 9 using prior year's actual return of 15.12%         0								0			
10					* ******							
11	•			to prefunding balance:								12432
	a Excess contributions (Item 38 from prior year)							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	829			
											13261	
				ear to add to prefunding bala		1						13261
				alance					0			0
				emed elections					0			13261
·				- item 10 + item 11d – item	12)			<b>A.</b> "	V			
L		ding percentag									14	96.84%
14											15	96.85%
				eof determining whether care								30.00%
16	current year's func	sing percentage for p inding requirement	ourposes	or determining whether can		phemin					16	113.75%
17				less than 70 percent of the							17	%
P	art IV Cor	ntributions and l	liauidit	v shortfalls		oogoameer van Herron						
				ear by employer(s) and emp	ployee	:5:						
**********	(a) Date	(b) Amount paid	d by	(c) Amount paid by		(a) Dat		(b) Amount p				int paid by loyees
	MM-DD-YYYY)	employer(s)		empløyees 0	<del>                                     </del>	IM-DD-Y	777)	employer	(8)		emp	loyees
SCOTOCOCONANICO	1/18/2011	CALL CONTRACTOR CONTRA	20000	O. O		THE PROPERTY OF THE PROPERTY O	nomina Naconsellano estado		wantakenoway modanakenok Kirin	MANAGEMENT CONTRACTOR		40040014000000000000000000000000000000
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Martin Account of the Control	3/15/2011		26500			gas es pagasopea es sano de característico de la	MANAGERO PERSONAL PROPERTIES CONTRACTOR	REALITY REPORT OF THE PROPERTY	KOLMERNIOLE VIEW COMME	waterman decleris/second-2007-2074	uunznangan tataan si kelebek	
unovercennelest	4/15/2011		26500		and the second second second	u an more recommende and the contract of			and Annie Appropriate Contract of the	NIN KERNER BENERAKTIYAN MINISTERIOR PER	venacemberskivitike	egyptetykesi (c) 455. kmiles (c) delsys printpiny printpin pieces i a reasonateriologica.
Sternour consumer	5/16/2011		26500 26500		***************************************	ONEST TORKNING THE PARTY MADE	mannasseantum//s/x	b-2000000000000000000000000000000000000	ograph State of the State of th		KANSA PARITTA BARBARAN BARBAR	noon enkeenmaraansa saan versa qaasa saan oo bibb 44 enkeel
seconococo	6/15/2011 7/15/2011		26500		*************	MAY SAN	unicalesta moltata de escelo e selección de escelo e selección de escelo e selección de escelo e selección de e				openius automorphism and a second a second and a second and a second and a second and a second a	
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pareconstructo	0/17/2011		26500	C indicates the state of the st		enchistanten en e		gutypvojvej tag tajovici i i taoka izaskihovi dostatekti kindi metali kritiški kritiški kritiški kritiški krit	oyyegengo süssüsnolindirliikii		EZZYCZU ZOSOZNIKY MOSOZNIK	
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	. 2/13/2011					entropy of the section of the sectio	AAAAA OO III KAAAAAAAAAAAAAAAAAAAAAAAAAA	Bette de succession de yenne de récession en de succession de service de serv			hereogones / opennyeterinsk	an kan sanan da manan ana ana ana ana ana ana ana ana
iggs-overocarisists	occupations served in the latest and constitutions where the event in 1994.			episase paracine metricus interior de la simple del primi inscripció de la composition de la composition de la		A CHARLES AND A	мужилистоския жинистический «АН	gogypuwegrone-neuroceluseassessines-respisionaarinisteeriiste	egurrir(constructed);zrez		ariannem et sanokromenem	nen elektroneren en elektroner en elektroneren en elektroner eta elektroneren elektroneren elektroneren elektroneren
<b>Resourcements</b>			***************************************		Tota	als 🕨	18(b)	ika asaran sanan na na darah reketil saka na	3115	00 <b>18(c</b> )	<del>(2001)</del>	
10	Discounted em	olover contributions -	_ see inst	tructions for small plan with	a valu	uation da	te after ti	he beginning of th	e year:			
				imum required contribution					19a			(
				djusted to valuation date					19b		-11.	
				uired contribution for current					. 19c			30233
20		butions and liquidity										
_~				he prior year?			.,					Yes X No
				tallments for the current ye								Yes No
				ete the following table as a			•					<del></del>
	V II 208 IS TES	s, seemismuundis ai	na ovnihi	Liquidity shortfall as of e			of this pla	an year				
	(1) 1	lst		(2) 2nd				3rd			(4) 4	th
					- 1							

# Vitreoretinal Associates Defined Benefit Plan EIN: 86-0964389 Plan Number: 004 Schedule SB, Line 22 – Description of Weighted Average Retirement Age

Age Rate of Retirement 62 100%

The weighted average retirement age is the Normal Retirement Age as specified by the Plan.

# Plan Number: 004

# Schedule SB, Part V – Summary of Plan Provisions

Bac	kgroun	d

Effective Date January 1, 2008

Latest Amendment Date December 3, 2010

Plan Year January 1 to December 31

**Definitions** 

Eligibility Service For an employee's first year of employment, a year of

Eligibility Service is granted upon the completion of at least 1,000 hours of service during the anniversary year. For each year thereafter, a year of Eligibility Service is granted for each Plan year in which 1,000 hours are

completed while an employee.

Benefit Service Each plan year in which 1,000 hours are completed

while participating in the plan.

Vesting Service Each plan year in which 1,000 hours are completed

while an employee.

Average Monthly Compensation Average of all plan years of compensation (career

average).

Normal Retirement Age First day of month coincident with or following the later

of age 62 and 5 Years of Participation.

Eligibility

Eligibility for Participation All employees become eligible to participate in the Plan

on the January 1st or July 1st coincident with or

following the completion of one year of Eligibility Service

and the attainment of age 21.

Plan Number: 004

# Schedule SB, Part V – Summary of Plan Provisions

#### **Benefits**

Normal Retirement 0	5% of Average Monthly Com	pensation per each Year
---------------------	---------------------------	-------------------------

of Benefit Service, \$595.70 per month per Year of Benefit Service for Dr. Francis, \$622.31 per month per Year of Benefit Service for Dr. Nash, \$572.34 per month per Year of Benefit Service for Dr. Wells, \$519.27 per month per Year of Benefit Service for Dr. Saperstein, \$575 per month per Year of Benefit Service for Dr. Barloon, and \$575 per month per Year of Benefit

Service for Dr. Birnbach.

accrued to date.

Normal Form of Benefit Single Life Annuity

Vesting Percent Years of

Years of	
Vesting	Vested
Service	Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6+	100%

#### **Plan Provision Changes**

Changes in Plan Provisions There were no changes in Plan provisions since the last

actuarial valuation.

Plan Provisions Effective After

Valuation Date

No Plan provisions effective after the valuation date

were recognized in the actuarial valuation.

#### Plan Trustee(s)

Plan Trustee(s) Robert Francis, M.D.

Robert Nash, M.D. Craig Wells, M.D. David Saperstein, M.D. Samuel Barloon, M.D. Charles Birnbach, M.D.

# EIN: 86-0964389 Plan Number: 004

# Schedule SB, Line 32 – Schedule of Amortization Bases

# **Shortfall Amortization**

Valuation Year 2011 2010 2009 2008 2007	Years Left 7 6 5 4	Original Base 22,840 0 0 0 0	Intallment Amount  3,705  0  0  0  0  0	Present Value at  1/1/2011  22,840  0  0  0  0  0  0
2006 2005	1	0	3,705	22,840