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).

2044

OMB Nos. 1210-0110 1210-0089

2011

This Form is Open to Public Inspection

P	Complete all entries in accord	lance witl	n the instructions to the Form 5500	0-SF.		•	
Pa	art I Annual Report Identification Information						
For	calendar plan year 2011 or fiscal plan year beginning 01/01/2011		and ending 1	2/31/2	011		
Α .	This return/report is for:	a multiple	-employer plan (not multiemployer)	Ī	a one-particip	ant plan	
		•	eturn/report	L		·	
			•	antha\			
_			in year return/report (less than 12 mo	ontns) r	7		
С	Check box if filing under:	automatic	extension		DFVC progra	m	
	special extension (enter description	n)					
Pa	art II Basic Plan Information—enter all requested informa	ition					
1a	Name of plan			1b	Three-digit		
CASI	H BALANCE PLAN OF NORTHWEST SPINE & SPORTS PHYSICIAN	NS, P.C.			plan number		
					(PN) ▶	003	
				1c	Effective date of		
					01/01/		
	Plan sponsor's name and address; include room or suite number (en THWEST SPINE & SPORTS PHYSICIANS, P.C.	nployer, if	for a single-employer plan)		Employer Identif		er
NON	THINEST OF INE & OF ORTOTTH OLD ING, T.O.				(EIN) 91-18		
				2c	Sponsor's telep		
	112TH AVENUE NE, SUITE D258			0.1	425-45		
BELL	EVUE, WA 98004-3727			2a	Business code (ıs)
2-	District the second sec	. "0	m)	26	62111		
	Plan administrator's name and address (if same as plan sponsor, en THWEST SPINE & SPORTS PHYSICIANS, P.C. 1750 112TH A		i") NE. SUITE D258	3D /	Administrator's E	IN 92592	
	BELLEVUE, W			3c	Administrator's t		her
				,	425-451		
4	If the name and/or EIN of the plan sponsor has changed since the la	st return/i	report filed for this plan, enter the	4b	EIN		
	name, EIN, and the plan number from the last return/report.						
	Sponsor's name			4c	PN		
5a	Total number of participants at the beginning of the plan year			5a			4
b	Total number of participants at the end of the plan year			5b			4
С	Number of participants with account balances as of the end of the pl	lan year (d	defined benefit plans do not				
	complete this item)			5c			
6a	Were all of the plan's assets during the plan year invested in eligible	e assets?	(See instructions.)			X Yes	No
b	3					∨ □	l
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a		•			× Yes	No
Do	If you answered "No" to either 6a or 6b, the plan cannot use Fort III Financial Information	rm 5500-	SF and must instead use Form 550	00.			
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End		
а	Total plan assets	7a	408150			449507	
b	Total plan liabilities	7b					
С	Net plan assets (subtract line 7b from line 7a)	7c	408150			449507	
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) T	otal	
а	Contributions received or receivable from:		63206				
	(1) Employers	8a(1)	03200				
	(2) Participants	8a(2)					
	(3) Others (including rollovers)	8a(3)					
b	Other income (loss)	8b	20202				
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				83408	
d	Benefits paid (including direct rollovers and insurance premiums		22025				
	to provide benefits)	8d	38935	_			
е	Certain deemed and/or corrective distributions (see instructions)	8e					
f	Administrative service providers (salaries, fees, commissions)	8f	3116				
g	Other expenses	8g					
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h				42051	
i	Net income (loss) (subtract line 8h from line 8c)	8i				41357	
i	Transfers to (from) the plan (see instructions)						
,	,	8j					

_			
Form	5500	-85	2011

Page	2	-	1		
------	---	---	---	--	--

		•	
Part IV	Plan	Charac	teristics

- If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 9a
 - If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part	٧	Compliance Questions		1					
10	Duri	ng the plan year:		Yes	No		Amo	unt	
а		there a failure to transmit to the plan any participant contributions within the time period described in CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X				
b		e there any nonexempt transactions with any party-in-interest? (Do not include transactions reported ne 10a.)	10b		X				
С	Was	s the plan covered by a fidelity bond?	10c	X				10	000000
d		the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud shonesty?	10d		X				
е	insu	e any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, rance service or other organization that provides some or all of the benefits under the plan? (See uctions.)	10e		X				
f	Has	the plan failed to provide any benefit when due under the plan?	10f		X				
g	Did t	the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X				
h		s is an individual account plan, was there a blackout period? (See instructions and 29 CFR 0.101-3.)	10h		X				
i		h was answered "Yes," check the box if you either provided the required notice or one of the eptions to providing the notice applied under 29 CFR 2520.101-3	10i						
Part	VI	Pension Funding Compliance							
11	Is thi	s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com	•			•	X	Yes	No
12		is a defined contribution plan subject to the minimum funding requirements of section 412 of the Code						Yes	X No
а	lf a v	es," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) vaiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructing the waiver							
lf y	ou c	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		г					
b	Ente	r the minimum required contribution for this plan year			12b				
		r the amount contributed by the employer to the plan for this plan year			12c				
d		ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left tive amount)			12d				
е	Will 1	the minimum funding amount reported on line 12d be met by the funding deadline?				Yes	N	lo	N/A
art	VII	Plan Terminations and Transfers of Assets							
13a	Has	a resolution to terminate the plan been adopted in any plan year?				Yes X	No		
	If "Y	es," enter the amount of any plan assets that reverted to the employer this year	1	3a					
b		e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought e PBGC?	under	the co	ontrol		П	Yes	X No
С		ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the assets or liabilities were transferred. (See instructions.)	he pla	n(s) to)		<u>—</u>		_
1	3c(1)	Name of plan(s):		13	c(2) E	IN(s)	1	3c(3)	PN(s)
Caut	ion: /	A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	ıse is	estak	lished.			
		alties of perjury and other penalties set forth in the instructions, I declare that I have examined this retredule MB completed and signed by an enrolled actuary, as well as the electronic version of this return.							
اماامم	: :4:0	true correct and complete							

belief, it is true, correct, and complete.

SIGN	Filed with authorized/valid electronic signature.	09/05/2012	ANDREW J. COLE, M.D.
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

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).

2011

OMB No. 1210-0110

This Form is Open to Public Inspection

	Felision B	erient Guaranty Corp	oration	File as	an attach	ment to Form	5500 or	5500-SF.			
For	calenda	plan year 2011	or fiscal plan y	rear beginning (01/01/2011			and endir	ng 12/31/2	011	
		ff amounts to		accord for lote filing	of this rope		مه ماطوم	uaa ia aatabliaha	لم		
A 1	lame of p	olan		sessed for late filing	-		onable ca	B Three-dig	it)	003
		sor's name as s		a of Form 5500 or 55 ANS, P.C.	500-SF			D Employer I 91-1892592	dentification	Number	(EIN)
E 1	ype of pla	an: X Single	Multiple-A	Multiple-B	F	Prior year pla	ın size: 🔀	100 or fewer	101-500	More	than 500
Pa	art I	Basic Inforn	nation				<u></u>	<u> </u>			
1		ne valuation date		Month 01	Day01	Year_2	2011				
2	Assets:										
	a Ma	arket value							2a		40815
	b Actuarial value								2b		40815
3		g target/participa					(1) N	umber of particip		(2)	Funding Target
				ficiaries receiving pa	•				0		4442
				S		3b			13		4442
		or active particip				3c(1)			_		366
	(1	•									31217
	(2					2 (2)			32		31584
	. `								45		36026
4	If the pl	an is in at-risk s	tatus, check the	e box and complete	lines (a) an	nd (b)		П			
				ribed at-risk assump		, ,			4a		
	b Fu	nding target refl	ecting at-risk as	ssumptions, but disre onsecutive years an	egarding tra	ansition rule fo	plans th	at have been in	4b		
5	Effectiv	e interest rate							5		6.23 %
6	Target	normal cost							6		4196
	To the best	with applicable law a	information supplied nd regulations. In my								ribed assumption was applied in) and such other assumptions, in
	ERE									08/27/2	2012
ANT	HONY L.	URDAHL	Signa	ture of actuary						Date 11-05	312
HILD	I INC.		Type or pr	int name of actuary					Most rece		nent number 34-5554
		ETREE LANE, IIE, MN 55344		Firm name				Te	elephone nun	nber (incl	uding area code)
			Add	ress of the firm				_			
If the	actuary	has not fully refl	ected any regul	lation or ruling promi	ulgated up	der the statute	in comple	eting this schedu	le check the	hox and	see \square
	ictions	Hot rully roll	color any rogul	and or raining profits	ga.oa and	as, ino statuto	oompic		.5, 5, 1001 110	JON UNU	

Page	2 -	1
------	-----	---

Pa	rt II	Begin	ning of year	carryov	er and prefunding ba	lances						
							(a)	Carryover balance		(b)	Prefundi	ng balance
7		Ū	0 , ,		cable adjustments (line 13 f	•	•	21	131			
8			•	-	unding requirement (line 35				0			
9	Amoun	t remainii	ng (line 7 minus lir	ne 8)				21	131			0
10	Interest	on line 9	using prior year's	actual ret	turn of7.63%			1	612			0
11	Prior ye	ar's exce	ess contributions to	o be adde	d to prefunding balance:							
	a Pre	sent valu	e of excess contril	butions (lir	ne 38 from prior year)							5758
					rate of 6.69 % excep							385
	C Tota	al availabl	e at beginning of cu	ırrent plan	year to add to prefunding bala	ance						6143
	d Por	tion of (c)	to be added to pr	efunding b	palance							0
12	Other reductions in balances due to elections or deemed elections										0	
13	3 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)										0	
P	art III	Fun	ding percenta	iges								
14	Funding target attainment percentage									14	106.97 %	
15	15 Adjusted funding target attainment percentage									15	113.29 %	
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement											
17	If the cu	urrent val	ue of the assets o	f the plan	is less than 70 percent of the	e funding ta	rget, enter	r such percentage			17	%
Pa	Part IV Contributions and liquidity shortfalls											
18	Contrib	utions ma	ade to the plan for	the plan y	rear by employer(s) and em	oloyees:						
(N	(a) Dat IM-DD-Y		(b) Amount pa employer((c) Amount paid by employees		Date (b) Amount paid by employer(s)			(int paid by oyees
02	/10/2011			6455	0	12/30/2	011		30622			0
03	/21/2011			2092	0	01/05/2	012		3793			0
03	/24/2011			1915	0							
11	/01/2011			5145	0							
11	/16/2011			11894	0							
12	/08/2011			1290	0							
						Totals >	18(b))	63206	18(c)		0
19	Discour	nted emp	loyer contributions	s – see ins	tructions for small plan with	a valuation	date after	the beginning of the	year:			
	a Cont	ributions	allocated toward ι	unpaid min	imum required contributions	s from prior	years		19a			0
	b Cont	ributions	made to avoid res	trictions a	djusted to valuation date				19b			0
	C Cont	ributions a	allocated toward mi	nimum req	uired contribution for current y	/ear adjuste	d to valuation	on date	19c			60163
20	Quarter	ly contrib	outions and liquidit	y shortfalls	3:							
	a Did t	he plan h	ave a "funding sh	ortfall" for	the prior year?							Yes X No
	b If 20a	a is "Yes,	" were required qu	uarterly ins	stallments for the current yea	ar made in a	a timely ma	anner?				Yes No
	C If 20a	a is "Yes,	" see instructions	and compl	ete the following table as ap							
		(4) 4:	<u>,</u>		Liquidity shortfall as of e	nd of quart					(4) 4:1	
		(1) 15	ST		(2) 2nd		(3)	3rd			(4) 4tl	1
									1			

Pa	rt V	Assumptio	ns used to determ	ine f	unding target and tar	get ı	normal cost		
21	Disco	ount rate:							
	a S	egment rates:	1st segment: 2.94%		2nd segment: 5.82%		-		N/A, full yield curve used
	b Ai	policable month	(enter code)					21b	0
22									65
23						7		1	
		1	_						•
		· ·	•		•				· · · · · · · · · · · · · · · · · · ·
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 🛚 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					•			27	
	rt VII								
								28	0
29								29	0
Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)								0	
Pa	rt VIII	Minimum	required contribu	tion f	for current year				
31	Targe	Applicable month (enter code)							
	a Tai	rget normal cost	(line 6)					31a	41964
	b Ex	cess assets, if a	applicable, but not greate	er than	31a			31b	
32	Amor	tization installme	ents:				Outstanding Bala	nce	Installment
	a Ne	et shortfall amort	ization installment					0	0
	b W	aiver amortizatio	on installment					0	0
33								33	
34	Total	funding requirer	ment before reflecting ca	arryove	er/prefunding balances (lines	31a -	31b + 32a + 32b - 33)	34	41964
		3 - 4		,					Total balance
35	Ralan	ocas alacted for I	use to offset funding		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Jane		
00			•			0		0	0
36	Additi	ional cash requir	rement (line 34 minus lir	ne 35).				36	41964
37					-			37	60163
38									
					,			38a	18199
			•						
39									0
40									0
	rt IX				ension Relief Act of 20				
					ursuant to an alternative amo				
			_		and an anomalive and				2 plus 7 years 15 years
42		, , , ,	,		41a was made				8 2009 2010 2011
								42	
43	Exces	ss installment ac	celeration amount to be	carrie	d over to future plan years			43	

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

All employees are assumed to retire at the age of 65.

Schedule SB, Line 26 – Schedule of Active Participant Data

Years of credited 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	Total
Attained											
Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	4	0	0	0	0	0	0	0	0	4
30 to 34	1	1	1	0	0	0	0	0	0	0	3
35 to 39	1	2	1	0	0	0	0	0	0	0	4
40 to 44	1	0	3	0	0	0	0	0	0	0	4
45 to 49	0	4	1	0	0	0	0	0	0	0	5
50 to 54	1	2	1	1	0	0	0	0	0	0	5
55 to 59	0	1	0	1	0	0	0	0	0	0	2
60 to 64	0	0	2	1	0	0	0	0	0	0	3
65 to 69	1	0	1	0	0	0	0	0	0	0	2
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	5	14	10	3	0	0	0	0	0	0	32

Statement of Assumptions / Methods

January 1							
True unit credit							
Trustee Value plus accrued contributions							
Market Assets							
24 month average 0 months NA							
2.94% 5.82% 6.46%							
0.00%							
Same as Segment Rates							
5.50%							
Pre-retirement: None Post-retirement: IRS 2011 Small Plan Combined							
None							
None							
Assumed paid outside of Plan							
65							
Lump Sum							

Summary of Plan Provisions

Summary of Plan Provisions								
Effective Date	January 1, 2006							
Plan Year	Calendar year							
Eligibility Service	1000 hours of service in the first 12 months from date of hire or in any plan year (including years prior to Effective Date)							
Vesting Service	Plan Years with at least 1000 hours of service (including years prior to Effective Date)							
Participation	First day of the quarter coincident with or next following attainment of age 21 with 1 year of Eligibility Service							
Vesting	Prior to 2008: 20% after 2 years increase 20% annually After 2007: 100% after 3 years of Vesting Service							
Compensation	W2 wages (including salary deferrals)							
Normal Retirement Date	1 st of the month coincident with or next following age 65							
Benefit Allocations	Hypothetical allocations made as of December 31 based on Compensation earned during the year: • Benefit Tier 1: 2.00% (owners on 1/1/2005) • Benefit Tier 2: 2.00% (all others)							
Interest Credits	Yield on 30-year Treasuries for the month of December prior to the plan year. Credits are applied as of plan year end.							
Accrued Benefit	Cash balance account value							
Death Benefit	Account balance as of date of death							
Forms of Retirement Benefits	Lump sum, life only, J&S annuity (50%, 75%, 100%)							
Forms of Retirement Benefits	Lump sum, me only, 3&3 armuny (30%, 75%, 100%)							

Changes since Prior Valuation: None.

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

All employees are assumed to retire at the age of 65.

Schedule SB, Line 26 – Schedule of Active Participant Data

Years of credited 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	Total
Attained											
Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	4	0	0	0	0	0	0	0	0	4
30 to 34	1	1	1	0	0	0	0	0	0	0	3
35 to 39	1	2	1	0	0	0	0	0	0	0	4
40 to 44	1	0	3	0	0	0	0	0	0	0	4
45 to 49	0	4	1	0	0	0	0	0	0	0	5
50 to 54	1	2	1	1	0	0	0	0	0	0	5
55 to 59	0	1	0	1	0	0	0	0	0	0	2
60 to 64	0	0	2	1	0	0	0	0	0	0	3
65 to 69	1	0	1	0	0	0	0	0	0	0	2
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	5	14	10	3	0	0	0	0	0	0	32

Statement of Assumptions / Methods

January 1						
True unit credit						
Trustee Value plus accrued contributions						
Market Assets						
24 month average 0 months NA						
2.94% 5.82% 6.46%						
0.00%						
Same as Segment Rates						
5.50%						
Pre-retirement: None Post-retirement: IRS 2011 Small Plan Combined						
None						
None						
Assumed paid outside of Plan						
65						
Lump Sum						

Summary of Plan Provisions

Summary of Plan Provisions								
Effective Date	January 1, 2006							
Plan Year	Calendar year							
Eligibility Service	1000 hours of service in the first 12 months from date of hire or in any plan year (including years prior to Effective Date)							
Vesting Service	Plan Years with at least 1000 hours of service (including years prior to Effective Date)							
Participation	First day of the quarter coincident with or next following attainment of age 21 with 1 year of Eligibility Service							
Vesting	Prior to 2008: 20% after 2 years increase 20% annually After 2007: 100% after 3 years of Vesting Service							
Compensation	W2 wages (including salary deferrals)							
Normal Retirement Date	1 st of the month coincident with or next following age 65							
Benefit Allocations	Hypothetical allocations made as of December 31 based on Compensation earned during the year: • Benefit Tier 1: 2.00% (owners on 1/1/2005) • Benefit Tier 2: 2.00% (all others)							
Interest Credits	Yield on 30-year Treasuries for the month of December prior to the plan year. Credits are applied as of plan year end.							
Accrued Benefit	Cash balance account value							
Death Benefit	Account balance as of date of death							
Forms of Retirement Benefits	Lump sum, life only, J&S annuity (50%, 75%, 100%)							
Forms of Retirement Benefits	Lump sum, me only, 3&3 armuny (30%, 75%, 100%)							

Changes since Prior Valuation: 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).

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110 1210-0089

2011

This Form is Open to Public Inspection

Part I	Annual Report Identification Information				7		
		01/01/2	2011	and ending	1	.2/31/2011	
A Thie	67			(not multiemployer)	Г	a one-participant plan	_
_		•	eturn/report	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	L		
2 11113			•	eport (less than 12 mo	nnthe)		
C 0(extension	Sport (1033 than 12 th	липо, Г	DFVC program	
C Chec			extension		L] DrvC program	
- ·	special extension (enter description	•			·····		
Part I	<u> </u>	ition		***************************************	41 .		_
	ne of plan BALANCE PLAN OF NORTHWEST SPINE & SPOI	יטמ מיים	ZOTOTAMO	ח מ		Three-digit plan number	
CABII	BALANCE FLAN OF NORTHWEST SPINE & SPON	KIS PA.	rorciano,	P.C.		(PN) • 003	
					1c	Effective date of plan	_
					. 0	1/01/2006	
	n sponsor's name and address; include room or suite number (er	mployer, if	for a single-em	iployer plan)		Employer Identification Number	
NORTE	HWEST SPINE & SPORTS PHYSICIANS, P.C.					EIN) 91-1892592	
1750	112TH AVENUE NE, SUITE D258					Sponsor's telephone number	
1,30	THE IT IN MICH THE COURT BEST					125-451-2272	
BELLE	EVUE WA 98004-3727					Business code (see instructions) 521111	
		iter "Same	")			Administrator's EIN	
NORTE	n administrator's name and address (if same as plan sponsor, en IWEST SPINE & SPORTS PHYSICTANS, P.C.	icor Odinio	,			91-1892592	
	112TH AVENUE NE, SUITE D258					Administrator's telephone number	
BELLE		lit to a to the		425-451-2272			
	ne name and/or EIN of the plan sponsor has changed since the lame, EIN, and the plan number from the last return/report.	ast return/r	epon tilea for t	nis pian, enter the	4b	EIN	—
	onsor's name				4c	PN	
5a Tot	tal number of participants at the beginning of the plan year	. , , , , , , , , , , , , , , , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		5a	4	<u> 5</u>
b Tota	I number of participants at the end of the plan year				5b	4	<u>.</u>
C Nu	mber of participants with account balances as of the end of the p	lan year (d	lefined benefit	plans do not			_
	mplete this item)				5c		
6a w	ere all of the plan's assets during the plan year invested in eligibl	e assets?	(See instructio	ns.)		X Yes No	٥
	e you claiming a waiver of the annual examination and report of a					X Yes ∏ No	^
	der 29 CFR 2520.104-46? (See instructions on waiver eligibility a you answered "No" to either 6a or 6b, the plan cannot use Fo						J
Part I		JIIII 0000	<u> </u>		 		
	n Assets and Liabilities		(a) Be	ginning of Year		(b) End of Year	_
	tal plan assets	7a	(4)	40815	50	44950	—)7
	l plan liabilities	7b					
	t plan assets (subtract line 7b from line 7a)	7c		40815	0	44950	 17
	come, Expenses, and Transfers for this Plan Year		(3) Amount		(b) Total	_
	ntributions received or receivable from:	·	,,,	•		(w) i Stat	: .
(1)		8a(1)		6320	6		
(2)	Participants	8a(2)					
(3)	Others (including rollovers)	8a(3)			_ .		-
b Ot 1	her income (loss)	8b		2020	12	and the second second	1
C To	tal income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				8340	<u> 8C</u>
	nefits paid (including direct rollovers and insurance premiums			3893			
	provide benefits)	8d		3093			
_	rtain deemed and/or corrective distributions (see instructions)	8e		~ ~ ~	_		
	ministrative service providers (salaries, fees, commissions)	8f		311			-
	her expenses	8g			-		
	tal expenses (add lines 8d, 8e, 8f, and 8g)	8h				4205	_
i Ne	t income (loss) (subtract line 8h from line 8c)	8i			_	4135	<u>57</u>
	ansfers to (from) the plan (see instructions)				1 .	and the second s	

··		Form 5500-SF 2011	Page 2 -								
Par	rt I	V Plan Characteristics									
	lf	he plan provides pension benefits, enter the applicable pension fea	ture codes from the	List of Plan Chara	acteris	tic Co	des in	the instruction	ns:		
b		LC 1G he plan provides welfare benefits, enter the applicable welfare featu	ure codes from the L	ist of Plan Charac	cteristi	ic Cod	es in ti	he instructior	ıs:		
Par	t V	Compliance Questions									
10		uring the plan year:				Yes	No	Δ	mount		
а	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)										
b	b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)										
c										00000	
d		id the plan have a loss, whether or not reimbursed by the plan's fide			10d		Х				
е	Ē	lere any fees or commissions paid to any brokers, agents, or other surance service or other organization that provides some or all of the structions.)	ne benefits under the	e plan? (See	10e		х				
f	H	as the plan failed to provide any benefit when due under the plan?	······		10f		Х				
g] [id the plan have any participant loans? (If "Yes," enter amount as o	f year end.)		10g		Х			*****	
h		this is an individual account plan, was there a blackout period? (Se 520.101-3.)			10h		Х		÷.		
i		10h was answered "Yes," check the box if you either provided the receptions to providing the notice applied under 29 CFR 2520.101-3			10i				-		
Pari		Pension Funding Compliance									
11	ls	this a defined benefit plan subject to minimum funding requirement							X Yes	∏ No	
12		s this a defined contribution plan subject to the minimum funding rec			*******				Yes		
a	l H	f "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicab a waiver of the minimum funding standard for a prior year is being a ranting the waiver.	amortized in this plar								
lf		u completed line 12a, complete lines 3, 9, and 10 of Schedule N									
b	En	er the minimum required contribution for this plan year					12b				
		nter the amount contributed by the employer to the plan for this plar	-				12c				
d		o tract the amount in line 12c from the amount in line 12b. Enter the egative amount)					12d			_	
e) V	fill the minimum funding amount reported on line 12d be met by the	funding deadline?		. , ,			Yes	No	N/A	
Par	t V	Plan Terminations and Transfers of Assets									
13a	a F	as a resolution to terminate the plan been adopted in any plan year?			<u></u> -			res X No			
	İ	"Yes," enter the amount of any plan assets that reverted to the emp	oloyer this year		1	3a					
b c	b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?										
		hich assets or liabilities were transferred. (See instructions.) (1) Name of plan(s):			T	13	c(2) F	M/e)	130/2) PN(s)	
	13c(1) Name of plan(s): 13c(2) EIN(s) 13c(3)) (14(3)	
Cau	ıtio	n: A penalty for the late or incomplete filing of this return/repor	t will be assessed	unless reasonab	le cau	ıse is	estab	lisheđ.			
SB	or S	nenalties of perjury and other penalties set forth in the instructions, l chedule MB completed and signed by an enrolled actuary, as well a is true, correct, and complete.									
eic	SIGN ANDREW J. COLE, M.D.								***************************************		
HE		Signature of plan administrator	Date (-31-12	Enter name of in	ndividu	ual sid	ning a	s plan admin	istrator	·	
Sic	3N	In like									
HE		Signature of employer/plan sponsor	Date	Enter name of in	ndividi	ual sig	ning a	s employer o	r plan sp	onsor	

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).

2011

OMB No. 1210-0110

37 (00)

This Form is Open to Public Inspection

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending Round off amounts to nearest dollar.)	12/31/20)11
h a			
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established	l.		
A Name of plan B Three-digit			003
CASH BALANCE PLAN OF NORTHWEST SPINE & SPORTS PHYS plan number	er (PN)	•	003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF D Employer Id	entification	on Number (El	N)
2 Improjerts			,
NORTHWEST SPINE & SPORTS PHYSICIANS, P.C. 91-1892592			
E Type of plan: X Single Multiple-A Multiple-B F Prior year plan size: X 100 or fewer	101-50	0 More tha	ın 500
Part I Basic Information			
1 Enter the valuation date: Month 01 Day 01 Year 2011	-		
2 Assets:			
a Market value	2a		408150
b Actuarial value	2b		408150
		(2) Eu	Inding Target
3 Funding target/participant count breakdown: (1) Number of participal a For retired participants and beneficiaries receiving payment	0	(Z) FU	inding ranger (
	13		44426
2 To to think the sector participants	13		11120
C For active participants:			3664
(1) Non-vested benefits			
(2) Vested benefits	2.0		312176
(3) Total active	32		315840
d Total	45		360266
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	1		
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		6.23%
6 Target normal cost			
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 accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan arcombination, offer my best estimate of anticipated experience under the plan.	and accura d reasonab	te. Each prescribed le expectations) and	I assumption was applied in d such other assumptions, in
SIGN ///			
HERE MLU		08/27/201	L2
Signature of actuary		Date	
Anthony L. Urdahl		1105312	
Type or print name of actuary	Most re	cent enrollmen	t number
Hildi Inc.	9	52-934-55	554
Firm name Tele	phone n	umber (includi	ng area code)
11800 Singletree Lane, Suite 305			
Eden Prairie MN 55344			
Address of the firm			
Address of the min			

_	•
Page	Z -

Pa	art II	Begir	nning of year carryov	er and prefunding ba	lances							
7	Dalana	o at boai	nning of prior year after appl	icable adjustments /line 13 t	from prior	(a) (Carryover balance		(b)	Prefund	ling balance	
			Thing of phot year after appr	1.5	250	-	2	1131	02/20			
8			for use to offset prior year's					0				
9			ing (line 7 minus line 8)		2	1131			(
10	Interest	t on line s	9 using prior year's actual re				1612					
11	Prior ye	ear's exc	ess contributions to be adde	d to prefunding balance:								
			ue of excess contributions (lin	요한 경기에 가는 이 이 주었다. 4					***************************************		5758	
	b Inte	erest on (erwise pr	a) using prior year's effective ovided (see instructions)	e rate of6.69% excep	ot as						385	
	C Tota	al availabl	le at beginning of current plan	year to add to prefunding bala	ance						6143	
	d Por	tion of (c) to be added to prefunding t	palance							(
12	Other re	eduction	s in balances due to election	s or deemed elections				0			(
13	Balance	e at begi	nning of current year (line 9	+ line 10 + line 11d – line 12	')		2	2743			(
P	art III	Fun	ding percentages									
14	Funding	g target a	attainment percentage							14	106.97%	
15	Adjuste	ed funding	g target attainment percenta	ge						15	113.29%	
16			ding percentage for purposes unding requirement							16	136.64%	
17	If the cu	urrent va	lue of the assets of the plan	is less than 70 percent of the	e funding targ	get, enter s	such percentage			17	%	
Pa	art IV	Con	ntributions and liquidi	ty shortfalls								
18	Contrib	utions m	ade to the plan for the plan y	rear by employer(s) and emp	oloyees:	11-						
(M	(a) Dat IM-DD-Y		(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Da (MM-DD-		(b) Amount pa employer(s		((c) Amount paid by employees		
02	2/10/2	2011	6455	0								
03	3/21/2	2011	2092	0								
03	3/24/2	2011	1915	0								
11	/01/2	2011	5145	0			7-111-1					
	/16/2		11894	0								
	2/08/2		1290	0								
	2/30/2		30622	0					-			
01	./05/2	2012	3793	0								
											200	
	-					41						
					Totals ▶	18(b)		6320	6 18(c)		0	
19	Discour	nted emp	oloyer contributions – see ins	tructions for small plan with	a valuation d	ate after th	ne beginning of the	year:				
	a Conti	ributions	allocated toward unpaid min	imum required contributions	from prior ye	ears		19a			0	
	b Contr	ributions	made to avoid restrictions a	djusted to valuation date	•••••			19b			0	
	c Contr	ributions a	allocated toward minimum req	uired contribution for current y	ear adjusted t	to valuation	date	19c			60163	
20		00.00	outions and liquidity shortfalls					L				
	a Did th	he plan h	nave a "funding shortfall" for	the prior year?						[Yes X No	
	b If 20a	a is "Yes,	" were required quarterly ins	tallments for the current yea	ır made in a t	imely man	ner?			[Yes No	
	C If 20a	a is "Yes,	" see instructions and compl									
		(4)	,	Liquidity shortfall as of e	nd of quarter					(4) 441		
		(1) 15	SI	(2) 2nd		(3)	3ľū		600	(4) 4tl	I	

Pa	rt V	Assumptio	ns used to detern	nine f	funding target and ta	rget ı	normal cost					
21	Disco	ount rate:										
	a S	egment rates:	1st segment: 2.94%		2nd segment: 5 . 82%		3rd segment: 6.46%		□ N/A, fi	ıll yield	curve	used
	b A	pplicable month	(enter code)					21b				0
22	Weig	hted average ret	tirement age					22				65
23	Morta	ality table(s) (see	e instructions)	X Pre	escribed - combined	Pre	scribed - separate	Substit	ute			
Pa	rt VI	Miscellane	ous items									
_				bed act	tuarial assumptions for the c	urrent	plan year? If "Yes." see	instruction	s regarding r	equired	- 1	
											Yes	X No
25	Has a	method change	e been made for the cur	rrent pl	an year? If "Yes," see instru	uctions	regarding required attac	hment			Yes	X No
26	Is the	plan required to	provide a Schedule of	Active	Participants? If "Yes," see	instruc	tions regarding required	attachmer	nt	X	Yes	No
27					nding rules, enter applicable			27				
Pa	rt VII	Reconcilia	ation of unpaid m	inimu	ım required contribu	tions	for prior years					
28	Unpa	id minimum requ	uired contributions for a	ll prior	years			28				0
29					d unpaid minimum required		marcho di ne na indiovante de mendra di mendia de la marcha del la marcha della mar	29				0
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)						30				0	
Pa	rt VIII	Minimum	required contribu	ition 1	for current year		(1-1).)		300			
31	Targe		nd excess assets (see i					-				
	a Target normal cost (line 6)											41964
	b Ex	cess assets, if a	pplicable, but not great	er than	1 31a			31b				
32	Amor	tization installme	ents:				Outstanding Bala	ance	1	nstallme	ent	
	a Ne	t shortfall amorti	ization installment					0	0			
	b W	aiver amortizatio	n installment					0				0
33	crypton inch				ter the date of the ruling lett) and the waived am			33				
34	Total	funding requiren	nent before reflecting c	arryove	er/prefunding balances (lines	s 31a -	31b + 32a + 32b - 33)	34				41964
					Carryover balance		Prefunding bala	nce	To	tal bala	nce	
35	Balan	ices elected for u	use to offset funding							**		
	requir	rement				0		0				0
36	Additi	ional cash requir	ement (line 34 minus li	ne 35).				36				41964
37			그리고 있었다. 얼마에 이 없었다. 아이를 되었다고 있었다. 아이 에너 아이는 아이를 했다.		ontribution for current year a			37				60163
38	Prese	ent value of exce	ss contributions for cur	rent ye	ar (see instructions)							
	a To	tal (excess, if an	y, of line 37 over line 30	6)				38a		V		18199
	b Po	rtion included in	line 38a attributable to	use of	prefunding and funding star	ndard o	arryover balances	38b				
39	Unpa	id minimum requ	uired contribution for cu	rrent ye	ear (excess, if any, of line 36	over l	ine 37)	39				0
40	Unpa	id minimum requ	ired contributions for a	ll years				40				0
Pai	t IX	Pension f	unding relief und	er Pe	nsion Relief Act of 2	010 (see instructions)					
41	If a sh	ortfall amortizati	on base is being amort	ized pu	ursuant to an alternative amo	ortizatio	on schedule:					
	a Sch	edule elected] 2 plus 7 yea	rs	15 ye	ears
	b Elig	ible plan year(s)	for which the election i	in line 4	41a was made			200	08 2009	2010	2	2011
42	Amou	nt of acceleration	n adjustment					42	20000000	- Control		
43	B Excess installment acceleration amount to be carried over to future plan years											

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

All employees are assumed to retire at the age of 65.

Schedule SB, Line 26 – Schedule of Active Participant Data

Years of credited 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	Total
Attained											
Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	4	0	0	0	0	0	0	0	0	4
30 to 34	1	1	1	0	0	0	0	0	0	0	3
35 to 39	1	2	1	0	0	0	0	0	0	0	4
40 to 44	1	0	3	0	0	0	0	0	0	0	4
45 to 49	0	4	1	0	0	0	0	0	0	0	5
50 to 54	1	2	1	1	0	0	0	0	0	0	5
55 to 59	0	1	0	1	0	0	0	0	0	0	2
60 to 64	0	0	2	1	0	0	0	0	0	0	3
65 to 69	1	0	1	0	0	0	0	0	0	0	2
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	5	14	10	3	0	0	0	0	0	0	32

Statement of Assumptions / Methods

Statement of Assumptions	Methods
Methods	
Valuation Date	January 1
Funding Method	True unit credit
Market Assets	Trustee Value plus accrued contributions
Actuarial Assets	Market Assets
Segment Rate Basis Averaging Period Look back Period PPA 3-Year Phase-in	24 month average 0 months NA
Economic Assumptions	
Segment Rates Segment 1 Segment 2 Segment 3	2.94% 5.82% 6.46%
Salary Increases	0.00%
Lump Sum Interest Rate	Same as Segment Rates
Cash Balance Crediting Rate	5.50%
Other Assumptions	
Mortality—Healthy	Pre-retirement: None Post-retirement: IRS 2011 Small Plan Combined
Disability	None
Withdrawal	None
Expenses	Assumed paid outside of Plan
Retirement Age	65
Form of Payment	Lump Sum

Summary of Plan Provisions

Summary of Plan Provision	113
Effective Date	January 1, 2006
Plan Year	Calendar year
Eligibility Service	1000 hours of service in the first 12 months from date of hire or in any plan year (including years prior to Effective Date)
Vesting Service	Plan Years with at least 1000 hours of service (including years prior to Effective Date)
Participation	First day of the quarter coincident with or next following attainment of age 21 with 1 year of Eligibility Service
Vesting	Prior to 2008: 20% after 2 years increase 20% annually After 2007: 100% after 3 years of Vesting Service
Compensation	W2 wages (including salary deferrals)
Normal Retirement Date	1 st of the month coincident with or next following age 65
Benefit Allocations	Hypothetical allocations made as of December 31 based on Compensation earned during the year: • Benefit Tier 1: 2.00% (owners on 1/1/2005) • Benefit Tier 2: 2.00% (all others)
Interest Credits	Yield on 30-year Treasuries for the month of December prior to the plan year. Credits are applied as of plan year end.
Accrued Benefit	Cash balance account value
Death Benefit	Account balance as of date of death
Forms of Retirement Benefits	Lump sum, life only, J&S annuity (50%, 75%, 100%)

Changes since Prior Valuation: None.

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

All employees are assumed to retire at the age of 65.

Schedule SB, Line 26 – Schedule of Active Participant Data

Years of credited 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	Total
Attained											
Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	4	0	0	0	0	0	0	0	0	4
30 to 34	1	1	1	0	0	0	0	0	0	0	3
35 to 39	1	2	1	0	0	0	0	0	0	0	4
40 to 44	1	0	3	0	0	0	0	0	0	0	4
45 to 49	0	4	1	0	0	0	0	0	0	0	5
50 to 54	1	2	1	1	0	0	0	0	0	0	5
55 to 59	0	1	0	1	0	0	0	0	0	0	2
60 to 64	0	0	2	1	0	0	0	0	0	0	3
65 to 69	1	0	1	0	0	0	0	0	0	0	2
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	5	14	10	3	0	0	0	0	0	0	32

Statement of Assumptions / Methods

Statement of Assumptions	Methods
Methods	
Valuation Date	January 1
Funding Method	True unit credit
Market Assets	Trustee Value plus accrued contributions
Actuarial Assets	Market Assets
Segment Rate Basis Averaging Period Look back Period PPA 3-Year Phase-in	24 month average 0 months NA
Economic Assumptions	
Segment Rates Segment 1 Segment 2 Segment 3	2.94% 5.82% 6.46%
Salary Increases	0.00%
Lump Sum Interest Rate	Same as Segment Rates
Cash Balance Crediting Rate	5.50%
Other Assumptions	
Mortality—Healthy	Pre-retirement: None Post-retirement: IRS 2011 Small Plan Combined
Disability	None
Withdrawal	None
Expenses	Assumed paid outside of Plan
Retirement Age	65
Form of Payment	Lump Sum

Summary of Plan Provisions

Summary of Plan Provision	113
Effective Date	January 1, 2006
Plan Year	Calendar year
Eligibility Service	1000 hours of service in the first 12 months from date of hire or in any plan year (including years prior to Effective Date)
Vesting Service	Plan Years with at least 1000 hours of service (including years prior to Effective Date)
Participation	First day of the quarter coincident with or next following attainment of age 21 with 1 year of Eligibility Service
Vesting	Prior to 2008: 20% after 2 years increase 20% annually After 2007: 100% after 3 years of Vesting Service
Compensation	W2 wages (including salary deferrals)
Normal Retirement Date	1 st of the month coincident with or next following age 65
Benefit Allocations	Hypothetical allocations made as of December 31 based on Compensation earned during the year: • Benefit Tier 1: 2.00% (owners on 1/1/2005) • Benefit Tier 2: 2.00% (all others)
Interest Credits	Yield on 30-year Treasuries for the month of December prior to the plan year. Credits are applied as of plan year end.
Accrued Benefit	Cash balance account value
Death Benefit	Account balance as of date of death
Forms of Retirement Benefits	Lump sum, life only, J&S annuity (50%, 75%, 100%)

Changes since Prior Valuation: None.