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.

1210-0089

OMB Nos. 1210-0110

2012

This Form is Open to Public Inspection

Part I	Annual Report Identification Information					
For calend	ar plan year 2012 or fiscal plan year beginning 01/01/2012		and ending	12/31/	2012	
A This ref	turn/report is for:	multiple-employer pl	an (not multiemployer)		a one-particip	pant plan
B This ref	turn/report is: the first return/report th	e final return/report				
	an amended return/report a s	short plan year returr	n/report (less than 12 m	onths)	
C Check	box if filing under: X Form 5558 au	utomatic extension			DFVC progra	am
	special extension (enter description)					
Part II	Basic Plan Information—enter all requested information	on .				
1a Name		511		1b	Three-digit	
	JRGERY ASSOCIATES OF CENTRAL NEW YORK, PLLC DEF	INED BENEFIT PLA	N		plan number	
					(PN) ▶	002
				1c	Effective date o	•
20.51					01/01	
PLASTIC SI	ponsor's name and address; include room or suite number (emp URGERY ASSOCIATES OF CENTRAL NEW YORK, PLLC	ployer, if for a single-	employer plan)	20	Employer Identi (EIN) 27-19	fication Number 142457
				20	Sponsor's telep	
725 IRVING	AVE., SUITE 314			-0	315-424	
SYRACUSE	, NY 13210			2d	Business code ((see instructions)
					62111	12
3a Plan a	dministrator's name and address 🏻 Same as Plan Sponsor Nan	ne Same as Plan	Sponsor Address	3b	Administrator's	EIN
				30	Administrator's	telephone number
				30	Auministrators	telepriorie number
	name and/or EIN of the plan sponsor has changed since the last	t return/report filed fo	or this plan, enter the	4b	EIN	
	, EIN, and the plan number from the last return/report.			40	DN	
	or's name number of participants at the beginning of the plan year			_	PN T	
	, , , , , , , , , , , , , , , , , , , ,					2
	number of participants at the end of the plan year			5b		2
	er of participants with account balances as of the end of the planter this item)	•	-	5с		
6a Were	all of the plan's assets during the plan year invested in eligible	assets? (See instruc	tions.)			X Yes No
b Are yo	ou claiming a waiver of the annual examination and report of an	independent qualifie	d public accountant (IC	PA)		
	29 CFR 2520.104-46? (See instructions on waiver eligibility and					X Yes No
	answered "No" to either line 6a or line 6b, the plan cannot					
	A penalty for the late or incomplete filing of this return/repor					
	alties of perjury and other penalties set forth in the instructions, I edule MB completed and signed by an enrolled actuary, as well a				O, 11	,
	true, correct, and complete.			ι, απα		ooage aa
SIGN	Filed with authorized/valid electronic signature.	10/11/2013	F. PETER HIXSON			
HERE	Signature of plan administrator	Date	Enter name of individ	انعا دنا	anina se nlan adn	ministrator
SIGN	Filed with authorized/valid electronic signature.	10/11/2013	F. PETER HIXSON	iuai siţ	griirig as piarr aur	Illilistrator
HERE	Signature of employer/plan sponsor	Date	Enter name of individ	انعا دنا	anina as employe	ar or plan enoneor
Preparer's	name (including firm name, if applicable) and address; include r					number (optional)
	, , , , , , , , , , , , , , , , , , , ,		,	'	•	,

Form 5500-SF 2012 Page **2**

Pai	t III Financial Information											
7	Plan Assets and Liabilities		(a) Beginning of Yea	ar			(b) End of	Year				
<u>.</u>	Total plan assets	7a	16056				(b) Liid Oi	30056	4			
	Total plan liabilities	7b		0					0			
	Net plan assets (subtract line 7b from line 7a)	7c	16056					30056				
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Tot					
	Contributions received or receivable from:		(a) Amount				(b) 100	AI				
	(1) Employers	8a(1)	14000	0								
	(2) Participants	8a(2)		0								
	(3) Others (including rollovers)	8a(3)		0								
b	Other income (loss)	8b		1								
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						14000	1			
d 	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		0								
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e		0								
f	Administrative service providers (salaries, fees, commissions)	8f		0								
g	Other expenses	8g		0								
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							0			
i	Net income (loss) (subtract line 8h from line 8c)	8i						14000	1			
j	Transfers to (from) the plan (see instructions)	8j		0								
Par	t IV Plan Characteristics											
9a	If the plan provides pension benefits, enter the applicable pension 1C 3D	feature co	des from the List of Plan Chara	acteris	stic Co	odes in	the instruction	ns:				
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	les from the List of Plan Charac	cteristi	ic Cod	des in t	he instruction	s:				
Daw	Part V Compliance Questions											
	•			ı	Yes	l Na	<u> </u>					
10 a	During the plan year: Was there a failure to transmit to the plan any participant contribu	tione withi	n the time period described in	1	162	No	A	nount				
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	ıciary Corı	rection Program)	10a		X						
b	on line 10a.)	•	•	10b		X						
С	Was the plan covered by a fidelity bond?			10c	X				260000			
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		X						
е	Were any fees or commissions paid to any brokers, agents, or oth	ner person	s by an insurance carrier,									
	insurance service or other organization that provides some or all of	of the bene	efits under the plan? (See			X						
	instructions.)			10e		1						
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X						
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	end.)	10g		X						
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	•		10h		X						
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10			10i								
Part	VI Pension Funding Compliance											
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)							X Yes	П No			
110	Enter the amount from Schedule SB line 39							. 00	140000			
12						11a	EDICAS	Yes	П			
12	Is this a defined contribution plan subject to the minimum funding	•		or se	cuon	3UZ 0Î	EKIOA!	168	/ INO			
a	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, If a waiver of the minimum funding standard for a prior year is beir			ctions,	and	enter th	he date of the	letter ru	lling			
	granting the waiver.		Mon			Day		ear				
	you completed line 12a, complete lines 3, 9, and 10 of Schedule	-	•		ı	40:						
b	Enter the minimum required contribution for this plan year					12b	Ī					

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	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		
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No X N/A
Part	VII Plan Terminations and Transfers of Assets			
13a	Has a resolution to terminate the plan been adopted in any plan year?		res X No	
	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 of the PBGC?	control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.)	to		
1	3c(1) Name of plan(s):	3c(2) E	IN(s)	13c(3) PN(s)
Part	VIII Trust Information (optional)			
	Name of trust	14b ⊤	rust's EIN	

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Pension Benefit Guaranty Corporation

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).

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

						 F	ile as an attach	hme	nt to Form	5500 or	<u>5500</u> -:	SF.							
Fo	r calendar	plan y	ear 2012	or fis	scal plan ye	ear beginning	01/01/2012	2				and end	ing	12/31/2	2012				
	Round of																		
•	Caution:	A pen	alty of \$1	1,000	will be ass	essed for late	filing of this rep	ort u	ınless reas	onable ca	ause is	establish	ed.						
			Y ASSO	CIAT	ES OF CEI	NTRAL NEW	YORK, PLLC D	EFIN	NED BENE	FIT	В	Three-diplan num	_	PN)	•		002	2	
_	Dian enone	or's n	ama ac a	chowr	on line 2a	of Form 550	0 or 5500 SE				D	Employer	Idont	ification	Nun	nhor (l	=INI)		
						NTRAL NEW						1942457	Ident	meation	i ivuii	ilbei (i	_1111)		
E	Type of pla	n: X	Single	N	/lultiple-A	Multiple-B		FP	Prior year pla	an size:	100	or fewer	10	01-500	П	More th	nan 500		
Р	art I E	Rasio	Inforr	natio	on		•												
1			ation dat			10nth 12	Day <u>31</u>	1	Year _	2012									
2	Assets:	valu	ation dat		ıv	1011t11 <u>12</u>	Day				_								
		t value	e										2	2a				16	0231
														2b					0231
3					ount break					l		r of partic				(2) F	unding T		020.
	ŭ	·					payment]	3a	(.,		. о. ралас	parito	0		(=)	aag	go:	0
	_		•			ŭ			3b					0					0
			articipan	•				ı											
					its				3c(1)										0
	(2)	Ves	ted bene	efits					3c(2)									14	1257
	(3)	Tota	al active.						3c(3)					2				14	1257
	d Total.								3d					2				14	1257
4	If the pla	n is ir	at-risk s	status	, check the	box and com	plete lines (a) a	ınd (t	b)										
	a Fundii	ng tar	get disre	gardir	ng prescribe	ed at-risk ass	umptions						4	la					
							disregarding trar							lb.					
							ars and disregar			ctor									
5	Effective	inter	est rate											5				6.89	9 %
6														6				143	3714
	accordance was combination,	my kno ith appl	wledge, the	e inform and regu	ulations. In my		nd accompanying scher assumption is reas plan.												
	SIGN HERE														0	5/28/2	013		
					Signat	ure of actuary					-	· 				Date			
SC	OTT E. RU	EHR									_				1	11-028	71		
					Type or pri	nt name of ac	tuary						М	ost rece	ent er	nrollme	ent numbe	er	
SC	OTT E. RU	EHR,	FSA								_				6	10-62	2-5122		
					F	irm name						Т	eleph	one nu	mber	(inclu	ding area	code)	
	34 MANSF EXEL HILI																		
					Addr	ess of the firm	1				_								
If the	e actuary h	as no	t fully refl	lected	l any regula	ation or ruling	promulgated un	nder	the statute	in comple	eting tl	nis sched	ule, ch	neck the	e box	c and s	see	П	
	uctions		•			J	. •				Ŭ							Ш	

Page 2	-	
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Schedule SB (Form 5500) 2012

Pa	rt II	Begin	ning of Year	Carryov	er Prefu	nding Baland	es							
								(a) Carryover balance		(b)	Prefundii	ng balar	ice
		Ū	nning of prior year		•	•				0				0
8			or use to offset pr	•		,				0				0
9	Amoun	t remainii	ng (line 7 minus li	ne 8)						0				0
10	Interest	t on line 9	using prior year's	s actual ret	urn of	0.00%								
11	Prior ye	ear's exce	ess contributions t	o be added	d to prefund	ling balance:								
	a Prese	ent value	of excess contrib	utions (line	38a from p	orior year)								4814
			using prior year's provided (see ins								0			
	C Total	available	at beginning of cu	rrent plan ye	ear to add to	prefunding balar	ce							4814
	d Porti	on of (c)	to be added to pre	efunding ba	alance									4814
12	Other re	eductions	s in balances due	to elections	s or deeme	d elections				0				0
13	Balance	e at begir	nning of current ye	ear (line 9 +	- line 10 + l	ine 11d – line 12)			0				4814
Pa	art III	Fun	ding Percenta	ages										
14	Funding	g target a	ttainment percent	age								14	10	9.78 %
15	Adjuste	d funding	g target attainmen	t percentag	je							15	10	5.47 %
16									ances may be used) 	16	10	0.00 %
17	If the cu	urrent val	ue of the assets o	of the plan i	s less than	70 percent of the	e funding targ	get, ente	r such percentage			17		%
Pá	Part IV Contributions and Liquidity Shortfalls													
18	Contrib	utions ma	ade to the plan for	the plan y	ear by emp	oloyer(s) and emp	oloyees:							
(M	(a) Dat M-DD-Y		(b) Amount p employer			ount paid by ployees	(a) Da (MM-DD-		(b) Amount pa employer((c) Amou emplo		ЭУ
12	/18/2012	2		140000										
								1				1		
							Totals ►	18(b	<u></u>	140000	18(c)			0
19			-						the beginning of the					
	_		allocated toward							19a				0
										19b				0
						oution for current y	ear adjusted	to valuati	on date	19c				140333
20		-	outions and liquidit			or?						Г	Ves	No.
			_									<u> </u>	Yes	X No
									y manner?				Yes	No
	C If line	20a is "	Yes," see instructi	ons and co		following table a / shortfall as of e			lan year					
		(1) 19	st			2nd	or quarter	(3)				(4) 4th		
		· ·						,						

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Targe	et Normal Cost				
21	Discou	unt rate:							
	a Seg	gment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %		N/A, full yie	ld curv	e used
	b App	olicable month (enter code)			. 21b			4
22	Weigh	ited average ret	tirement age			. 22			65
23	Mortal	lity table(s) (see	e instructions)	escribed - combined Pre	scribed - separate	Substitu	te		
Pa	rt VI	Miscellane	ous Items						
24		-		tuarial assumptions for the current				ed Yes	X No
25	Has a	method change	e been made for the current pl	an year? If "Yes," see instructions	regarding required attac	chment		Yes	X No
26	Is the	plan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	ctions regarding required	attachment	i	Yes	X No
27		•	o alternative funding rules, en	ter applicable code and see instru	ctions regarding	27	_	=	
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	um Required Contribution	s For Prior Years				
28	Unpai	d minimum requ	uired contributions for all prior	years		. 28			0
29				d unpaid minimum required contrib		29			0
30	Rema	ining amount of	unpaid minimum required cor	ntributions (line 28 minus line 29).		. 30			0
Pa	rt VIII	Minimum	Required Contribution	For Current Year					
31	Targe	t normal cost a	nd excess assets (see instruct	ions):					
	a Targ	et normal cost	(line 6)			. 31a			143714
	b Exc	ess assets, if ap	. 31b			13828			
32	Amort	ization installme	ance	Instal	lment				
	a Net	shortfall amortiz	zation installment			0			0
	b Wai	ver amortization	n installment			0			0
33				ter the date of the ruling letter gra		33			
34	Total f	funding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a -	· 31b + 32a + 32b - 33)	. 34			129886
				Carryover balance	Prefunding bala	nce	Total b	alance	
35			use to offset funding	()				0
36	Additio	onal cash requir	rement (line 34 minus line 35)			. 36			129886
37	Contri	butions allocate	ed toward minimum required co	ontribution for current year adjuste	d to valuation date	37			140333
38	Prese	nt value of exce	ess contributions for current ye	ear (see instructions)					
						. 38a			10447
	b Port	ion included in	line 38a attributable to use of	prefunding and funding standard of	arryover balances	38b			0
39	Unpai	d minimum requ	uired contribution for current y	ear (excess, if any, of line 36 over	line 37)	. 39			0
40	Unpai	d minimum requ	uired contributions for all years	S		40			0
Pa	rt IX	Pension I	Funding Relief Under F	Pension Relief Act of 2010	(See Instructions)			
41	If an el	lection was mad	de to use PRA 2010 funding re	elief for this plan:					
							2 plus 7 years	15	years
	b Eligi	ible plan year(s) for which the election in line	41a was made			' <u>-</u> -		2011
42			•			42			
				d over to future plan years		43			

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).

2012

OMB No. 1210-0110

This Form is Open to Public

	Pension Benefit Guaranty Corporation	litten	iai i tovoito	0000 (C 0000).		- 1		nspection
	Pension benefit Guaranty Corporation	File as an	attachmer	nt to Form	5500 or 5	5500-SF.			
For	r calendar plan year 2012 or fiscal p	olan year beginning	01/0	1/2012		and ending	<u> </u>	12/3	31/2012
•	Round off amounts to nearest do	ollar.							
•	Caution: A penalty of \$1,000 will b	e assessed for late filing of th	is report u	nless reaso	nable ca	use is established			
	Name of plan					B Three-digit			
	·					plan numb	er (PN)	>	002
			,	5770	5 6:	- 1 D 64+			
	Lastic Surgery Associa			c, PLLC	Deili				(ENIX
C F	Plan sponsor's name as shown on l	line 2a of Form 5500 or 5500-	·SF			D Employer Id	entificatio	n Number ((EIN)
ום	lastic Surgery Associa	ates of Central No	∍w York	c. PLLC		27-19424	57		
			1				,		
Εī	Type of plan: 🏻 Single 🔝 Multipl	e-A Multiple-B	FF	rior year pla	an size: X	100 or fewer	101-500	More	than 500
Pá	art I Basic Information								
1	Enter the valuation date:	Month 12 Day	, 31	Year_	2012				
2	Assets:		•						
	a Market value		,,				2a		160,231
	b Actuarial value						2b		160,231
3	Funding target/participant count l				(1) N	lumber of participa	ints	(2)	Funding Target
•	a For retired participants and be			3a			0		C
	b For terminated vested participated						0		C
	c For active participants:	uno							
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		3c(1)	İ				0
	` '		1						141,257
	` ·	,		· · · · · · · · · · · · · · · · · · ·			2		141,257
	• *						2		141,257
	d Total	***************************************		3d			2		141,237
4	If the plan is in at-risk status, che	ck the box and complete line	s (a) and (b)		. [_]			
	a Funding target disregarding pr	escribed at-risk assumptions		.,		.,	4a		
	b Funding target reflecting at-risl at-risk status for fewer than	k assumptions, but disregardi five consecutive years and d	ing transitions	on rule for p g loading fa	olans that ctor	have been in	4b		
5	Effective interest rate						5		6.89
6	Target normal cost	***************************************					6		143,714
Sta	tement by Enrolled Actuary								
	To the best of my knowledge, the information accordance with applicable law and regulation combination, offer my best estimate of anticipates.	is. In my opinion, each other assumptio	nying schedul in is reasonabl	es, statements le (taking into a	and attachm account the e	nents, if any, is complete experience of the plan a	e and accurated and reasonable	te. Each presc e expectations	ribed assumption was applied in and such other assumptions, in
•	SIGN	1000						-	
	HERE Sell	15 Kenkle						05/28/2	2013
		Signature of actuary						Date	
Sco	ott E. Ruehr	enginatore of dottodry						11-028	371
٥٥٠		e or print name of actuary					Most red		nent number
500	ott E. Ruehr, FSA	e or print name or actuary						10) 622	
500	oct E. Ruelli, FSA	Firm name						***	luding area code)
24	34 Mansfield Avenue	Firm name				re	chinus u	amper (IIIC	idding alea oode)
Dr	exel Hill		PA 190	26					
		Address of the firm							
lf th	e actuary has not fully reflected any	regulation or ruling promules	ated under	the statute	in compl	eting this schedul	e, check t	he box and	see
	ructions	,	Sileot						<u></u>

Page	2	_	Г

Pa	rt II	Begin	ning of Year C	arryove	er Prefunding Balanc	es							
	1 1 1 1		3				(a) (Carryover balance		(b) F	refundi	ng balan	ce
7					able adjustments (line 13 fr				0				0
8	Portion prior ye	elected for	or use to offset pric	or year's fu	inding requirement (line 35	from			0				0
9						1			0				0
10	Interes	st on line 9	using prior year's	actual retu	ım of <u>0.00</u> %								
11					to prefunding balance:								
	-				38a from prior year)								4,814
	b Inter	rest on (a) otherwise	using prior year's provided (see inst	effective in	nterest rate of5.40 %	except							0
	C Tota	l available	at beginning of cum	ent plan ye	ar to add to prefunding balan	ce							4,814
					lance								4,814
12	Other	reductions	in balances due to	elections	or deemed elections				0				0
13	Baland	ce at begin	nning of current yea	ar (line 9 +	line 10 + line 11d – line 12)			0				4,814
P	art III	Fun	ding Percenta	aes									
14						,,					14	109.	78 %
			target attainment								15	105.	47 %
	Prior v	ear's fund	ling percentage for	purposes	of determining whether car	ryover/prefun	ding bala	nces may be used to	reduce		16	100.	00 %
17					s less than 70 percent of the						17		%
	art IV	Con	tributions and	l liquid	ity Shortfalls								
					ear by employer(s) and emp	olovees:							
	(a) D: 1M-DD-	ate	(b) Amount pa employer(s	id by	(c) Amount paid by employees	(a) Da (MM-DD-)		(b) Amount paid employer(s)	d by)	(•	unt paid t loyees	y
12	2/18/	2012	14	10,000				i					
						Totals ▶	18(b)	14	0,000	18(c)			0
19	Disco	unted emp	oloyer contributions	– see ins	tructions for small plan with	a valuation d	ate after t	the beginning of the	year:				
	a Cor	ntributions	allocated toward u	inpaid min	imum required contributions	s from prior ye	ears		19a				(
	b Cor	ntributions	made to avoid resi	trictions ac	ljusted to valuation date				19b				(
	c Cor	ntributions	allocated toward min	nimum req	uired contribution for current	year adjusted	to valuatio	n date	19c			14	0,333
20			butions and liquidit					<u> </u>					
	a Did	the plan I	nave a "funding sho	ortfall" for t	the prior year?	.,		,			[Yes	X No
					y installments for the curren							Yes	No
					omplete the following table a				Γ				
					Liquidity shortfall as of e			an year					
		(1) 1	st		(2) 2nd		(3)	3rd			(4) 4	th	

Pa	rt V Assumptio	ns Used to Determine Fu	nding Target and Targe	t Normal Cost		
21	Discount rate:		0.1		<u> </u>	
	a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %		N/A, full yield curve used
	b Applicable month ((enter code)	11.1		21b	4
22	Weighted average re	tirement age			22	65
23	Mortality table(s) (se	e instructions) 🗵 Preso	ribed - combined Pre	scribed - separate	Substitut	9
Par	rt VI Miscellane	ous Items				
24	Has a change been r	made in the non-prescribed actua	rial assumptions for the current	plan year? If "Yes," see	instructions	regarding requiredYes X No
25	Has a method chang	e been made for the current plan	year? If "Yes," see instructions	regarding required attac	hment	
26	Is the plan required t	o provide a Schedule of Active Pa	articipants? If "Yes," see instruc	tions regarding required	attachment.	Yes X No
27		to alternative funding rules, enter			27	
Pa	rt VII Reconcili	ation of Unpaid Minimun	Required Contribution	s For Prior Years		
28		uired contributions for all prior ye			28	0
29	(line 19a)	r contributions allocated toward u			29	0
30	Remaining amount of	of unpaid minimum required contri	butions (line 28 minus line 29).		30	0
_Pa	rt VIII Minimum	Required Contribution F	or Current Year			
31	Target normal cost a	and excess assets (see instruction	ns):		·	
		(line 6)			31a	143,714
		applicable, but not greater than lin	e 31a	· · · · · · · · · · · · · · · · · · ·	31b	13,828
32	Amortization installm			Outstanding Bala	nce	Installment
		tization installment			9	0
		on installment			U	0
33	If a waiver has been (Month	approved for this plan year, ente Day Year	the date of the ruling letter gra) and the waived amount	nting the approval	33	
34	Total funding require	ement before reflecting carryover/	prefunding balances (lines 31a	- 31b + 32a + 32b - 33)	34	129,886
			Carryover balance	Prefunding bala	nce	Total balance
35		ruse to offset funding	1))	0	0
36	Additional cash requ	irement (line 34 minus line 35)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	36	129,886
37	Contributions allocat	ted toward minimum required cor	tribution for current year adjuste	ed to valuation date	37	140,333
38	Present value of exc	ess contributions for current year	(see instructions)			
	a Total (excess, if a	ny, of line 37 over line 36)			38a	10,447
	b Portion included in	n line 38a attributable to use of pr	efunding and funding standard	carryover balances	38b	0
39	Unpaid minimum red	quired contribution for current yea	r (excess, if any, of line 36 over	line 37)	39	0
40	Unpaid minimum red	quired contributions for all years	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		40	0
Pa	rt IX Pension	Funding Relief Under Pe	nsion Relief Act of 201) (See Instructions)	
41	If an election was ma	ade to use PRA 2010 funding reli	ef for this plan:			
	a Schedule elected	,				2 plus 7 years 🔲 15 years
	b Eligible plan year(s) for which the election in line 4°	a was made		200	08 2009 2010 2011
42	Amount of accelerate	ion adjustment			42	
43	Excess installment a	acceleration amount to be carried	over to future plan years		43	

Schedule SB, line 15 -

Reconciliation of differences between valuation results and amounts used to calculate AFTAP

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/12

The percentage shown on line 15 is equal to the sum of the current year's funding target and target normal cost, divided by the sum of the market value of assets on the valuation date and the discounted value of contributions received for the current plan year after the valuation date.

Schedule SB, line 22 –

Weighted average retirement age

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/12

It was assumed that all participants will retire at Normal Retirement Age (65).

Statement of Actuarial Assumptions/Methods

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Funding Method: PPA-mandated actuarial cost method
- Asset valuation method: Market value of assets (no smoothing)
- Assumed retirement age: Equal to Normal Retirement Age
- Assumed withdrawal rates: None
- Assumed form of benefit payout: Single life annuity
- Type of mortality tables used: Static, combined tables
- Pre-retirement mortality assumption: None
- Assumed future annual salary increases: 0%
- Addition to target normal cost for expenses: None

Summary of Plan Provisions

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Eligibility: Age 21 and 1 year of service (dual entry dates)
- Benefit: For Dr. Hixson: 6.1% of AMC per YOP. For K. Hixson: 2.5% of AMC per YOP. For all others: 0.5% of AMC per YOP.
- AMC: Highest 3 consecutive years as a participant.
- Normal annuity form: Single life annuity
- NRA: Age 65 (exact date of)
- Actuarial Equivalence: '94 GAR, 5%
- Vesting: 2/20 schedule

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor

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 2012

OMB No. 1210-0110

This Form is Open to Public

Pension Benefit Guaranty Corporation	N 511- 44]		
	r rue as	an attachme	nt to Form	5500 or 5	5500-SF.			
For calendar plan year 2012 or fiscal pla			1/2012		and endin	9	12/3	1/2012
Round off amounts to nearest dol		***************************************						
Caution: A penalty of \$1,000 will be		of this report u	ınless reas	onable ca	use is establishe	d.		
A Name of plan					B Three-digi			
•					plan numb	er (PN)	•	002
		37 V 1	1- DTTC		ad Donafii	_		
Plastic Surgery Associa			K, PLLC	Delli	D Employer k		Number /E	
C Plan sponsor's name as shown on lin	ne 2a of Form 5500 or 5	500-SF			Employer R	Jenuncatioi	i idditibet (E	2114)
Plastic Surgery Associa	tes of Central	New Yor	k, PLLC		27-1942	157		
E Type of plan: X Single Multiple	-A Multiple-B	F	Prior year pla	an size: X	100 or fewer	101-500	More th	an 500
Part I Basic Information								
1 Enter the valuation date:	Month 12	Day31	Year_	2012				
2 Assets:								
a Market value						2a		160,231
b Actuarial value		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				2b		160,231
3 Funding target/participant count br	reakdown:			(1) N	umber of particip	ants	(2) F	unding Target
a For retired participants and bene	eficiaries receiving paym	nent	3a			0		0
b For terminated vested participar	nts		3b			0		0
c For active participants:								
(1) Non-vested benefits			3c(1)					С
(2) Vested benefits			3c(2)					141,257
(3) Total active	***************************************		3c(3)			2		141,257
d Total		,	. 3d			2		141,257
4 If the plan is in at-risk status, chec	k the box and complete	lines (a) and ((b)					
a Funding target disregarding pre-	scribed at-risk assumption	ons			,	. 4a		
b Funding target reflecting at-risk at-risk status for fewer than fi	assumptions, but disregive consecutive years ar	arding transiti nd disregardin	on rule for p	plans that	have been in	4b		
5 Effective interest rate					•	. 5		6.89
6 Target normal cost	,					. 6		143,714
Statement by Enrolled Actuary To the best of my knowledge, the information su accordance with applicable law and regulations, combination, offer my best estimate of anticipate	. In my opinion, each other assu	ompanying schedu mption is reasonat	les, statements ble (taking into	and attachm account the e	nents, if any, is comple experience of the plan	te and accurate and reasonable	e. Each prescrib e expectations)	ped assumption was applied in and such other assumptions, in
SIGN HERE	E. Renles					()5/28/20	013
S	Signature of actuary						Date	
Scott E. Ruehr							11-028	71
Type	or print name of actuary					Most red	ent enrollm	ent number
Scott E. Ruehr, FSA					_	(62	LO) 622·	-5122
2434 Mansfield Avenue	Firm name				Te	elephone nu	ımber (inclu	ding area code)
Drexel Hill		PA 190	026					
	Address of the firm				.			
If the actuary has not fully reflected any i	regulation or ruling prom	nulgated under	r the statute	in compl	eting this schedu	le, check th	ne box and	see

Page	2	_	Г

Pa	rt II	Begin	ning of Year C	arryove	er Prefunding Balanc	es							
	1 1 1 1		3				(a) (Carryover balance		(b) F	refundi	ng balan	ce
7					able adjustments (line 13 fr				0				0
8	Portion prior ye	elected for	or use to offset pric	or year's fu	inding requirement (line 35	from			0				0
9						1			0				0
10	Interes	st on line 9	using prior year's	actual retu	ım of <u>0.00</u> %								
11					to prefunding balance:								
	-				38a from prior year)								4,814
	b Inter	rest on (a) otherwise	using prior year's provided (see inst	effective in	nterest rate of5.40 %	except							0
	C Tota	l available	at beginning of cum	ent plan ye	ar to add to prefunding balan	ce				4,814			
					lance								4,814
12	Other	reductions	in balances due to	elections	or deemed elections				0				0
13	Baland	ce at begin	nning of current yea	ar (line 9 +	line 10 + line 11d – line 12)			0				4,814
P	art III	Fun	ding Percenta	aes									
14						,,					14	109.	78 %
			target attainment								15	105.	47 %
	Prior v	ear's fund	ling percentage for	purposes	of determining whether car	ryover/prefun	ding bala	nces may be used to	reduce		16	100.	00 %
17					s less than 70 percent of the						17		%
	art IV	Con	tributions and	l liquid	ity Shortfalls								
					ear by employer(s) and emp	olovees:							
	(a) D: 1M-DD-	ate	(b) Amount pa employer(s	id by	(c) Amount paid by employees	(a) Da (MM-DD-)		(b) Amount paid employer(s)	d by)	(•	unt paid t loyees	y
12	2/18/	2012	14	10,000				i					
						Totals ▶	18(b)	14	0,000	18(c)			0
19	Disco	unted emp	oloyer contributions	– see ins	tructions for small plan with	a valuation d	ate after t	the beginning of the	year:				
	a Cor	ntributions	allocated toward u	inpaid min	imum required contributions	s from prior ye	ears		19a				(
	b Cor	ntributions	made to avoid resi	trictions ac	ljusted to valuation date				19b				(
	c Cor	ntributions	allocated toward min	nimum req	uired contribution for current	year adjusted	to valuatio	n date	19c			14	0,333
20			butions and liquidit					•					
	a Did	the plan I	nave a "funding sho	ortfall" for t	the prior year?	.,		,			[Yes	X No
					y installments for the curren							Yes	No
					omplete the following table a				Γ				
					Liquidity shortfall as of e			an year					
		(1) 1	st		(2) 2nd		(3)	3rd			(4) 4	th	

Pa	rt V Assumptio	ns Used to Determine Fu	nding Target and Targe	t Normal Cost		
21	Discount rate:		0.1		<u> </u>	
	a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %		N/A, full yield curve used
	b Applicable month ((enter code)			21b	4
22	Weighted average re	tirement age			22	65
23	Mortality table(s) (se	e instructions) 🗵 Preso	ribed - combined Pre	scribed - separate	Substitut	9
Par	rt VI Miscellane	ous Items				
24	Has a change been r	made in the non-prescribed actua	rial assumptions for the current	plan year? If "Yes," see	instructions	regarding requiredYes X No
25	Has a method chang	e been made for the current plan	year? If "Yes," see instructions	regarding required attac	hment	
26	Is the plan required t	o provide a Schedule of Active Pa	articipants? If "Yes," see instruc	tions regarding required	attachment.	Yes X No
27		to alternative funding rules, enter			27	
Pa	rt VII Reconcili	ation of Unpaid Minimun	Required Contribution	s For Prior Years		
28		uired contributions for all prior ye			28	0
29	(line 19a)	r contributions allocated toward u			29	0
30	Remaining amount of	of unpaid minimum required contri	butions (line 28 minus line 29).		30	0
_Pa	rt VIII Minimum	Required Contribution F	or Current Year			
31	Target normal cost a	and excess assets (see instruction	ns):		·	
		(line 6)			31a	143,714
		applicable, but not greater than lin	e 31a	· · · · · · · · · · · · · · · · · · ·	31b	13,828
32	Amortization installm			Outstanding Bala	nce	Installment
		tization installment			9	0
		on installment			U	0
33	If a waiver has been (Month	approved for this plan year, ente Day Year	the date of the ruling letter gra) and the waived amount	nting the approval	33	
34	Total funding require	ement before reflecting carryover/	prefunding balances (lines 31a	- 31b + 32a + 32b - 33)	34	129,886
			Carryover balance	Prefunding bala	nce	Total balance
35		ruse to offset funding	1))	0	0
36	Additional cash requ	irement (line 34 minus line 35)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	36	129,886
37	Contributions allocat	ted toward minimum required cor	tribution for current year adjuste	ed to valuation date	37	140,333
38	Present value of exc	ess contributions for current year	(see instructions)			
	a Total (excess, if a	ny, of line 37 over line 36)			38a	10,447
	b Portion included in	n line 38a attributable to use of pr	efunding and funding standard	carryover balances	38b	0
39	Unpaid minimum red	quired contribution for current yea	r (excess, if any, of line 36 over	line 37)	39	0
40	Unpaid minimum red	quired contributions for all years	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		40	0
Pa	rt IX Pension	Funding Relief Under Pe	nsion Relief Act of 201) (See Instructions)	
41	If an election was ma	ade to use PRA 2010 funding reli	ef for this plan:			
	a Schedule elected	,				2 plus 7 years 🔲 15 years
	b Eligible plan year(s) for which the election in line 4°	a was made		200	08 2009 2010 2011
42	Amount of accelerate	ion adjustment			42	
43	Excess installment a	acceleration amount to be carried	over to future plan years		43	

Schedule SB, line 15 -

Reconciliation of differences between valuation results and amounts used to calculate AFTAP

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/12

The percentage shown on line 15 is equal to the sum of the current year's funding target and target normal cost, divided by the sum of the market value of assets on the valuation date and the discounted value of contributions received for the current plan year after the valuation date.

Schedule SB, line 22 –

Weighted average retirement age

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/12

It was assumed that all participants will retire at Normal Retirement Age (65).

Statement of Actuarial Assumptions/Methods

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Funding Method: PPA-mandated actuarial cost method
- Asset valuation method: Market value of assets (no smoothing)
- Assumed retirement age: Equal to Normal Retirement Age
- Assumed withdrawal rates: None
- Assumed form of benefit payout: Single life annuity
- Type of mortality tables used: Static, combined tables
- Pre-retirement mortality assumption: None
- Assumed future annual salary increases: 0%
- Addition to target normal cost for expenses: None

Summary of Plan Provisions

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Eligibility: Age 21 and 1 year of service (dual entry dates)
- Benefit: For Dr. Hixson: 6.1% of AMC per YOP. For K. Hixson: 2.5% of AMC per YOP. For all others: 0.5% of AMC per YOP.
- AMC: Highest 3 consecutive years as a participant.
- Normal annuity form: Single life annuity
- NRA: Age 65 (exact date of)
- Actuarial Equivalence: '94 GAR, 5%
- Vesting: 2/20 schedule

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor

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 2012

OMB No. 1210-0110

This Form is Open to Public

Pension Benefit Guaranty Corporation	N 511- 44]		
	r rue as	an attachme	nt to Form	5500 or 5	5500-SF.			
For calendar plan year 2012 or fiscal pla			1/2012		and endin	9	12/3	1/2012
Round off amounts to nearest dol		***************************************						
Caution: A penalty of \$1,000 will be		of this report u	ınless reas	onable ca	use is establishe	d.		
A Name of plan					B Three-digi			
•					plan numb	er (PN)	•	002
		37 V 1	1- DX T C		ad Donafii	_		
Plastic Surgery Associa			K, PLLC	Delli	D Employer k		Number /E	
C Plan sponsor's name as shown on lin	ne 2a of Form 5500 or 5	500-SF			Employer R	Jenuncatioi	i idditibet (E	2114)
Plastic Surgery Associa	tes of Central	New Yor	k, PLLC		27-1942	157		
E Type of plan: X Single Multiple	-A Multiple-B	F	Prior year pla	an size: X	100 or fewer	101-500	More th	an 500
Part I Basic Information								
1 Enter the valuation date:	Month 12	Day31	Year_	2012				
2 Assets:								
a Market value						2a		160,231
b Actuarial value		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				2b		160,231
3 Funding target/participant count br	reakdown:			(1) N	umber of particip	ants	(2) F	unding Target
a For retired participants and bene	eficiaries receiving paym	nent	3a			0		0
b For terminated vested participar	nts		3b			0		0
c For active participants:								
(1) Non-vested benefits			3c(1)					С
(2) Vested benefits			3c(2)					141,257
(3) Total active	***************************************		3c(3)			2		141,257
d Total		,	. 3d			2		141,257
4 If the plan is in at-risk status, chec	k the box and complete	lines (a) and ((b)					
a Funding target disregarding pre-	scribed at-risk assumption	ons			,	. 4a		
b Funding target reflecting at-risk at-risk status for fewer than fi	assumptions, but disregive consecutive years ar	arding transiti nd disregardin	on rule for p	plans that	have been in	4b		
5 Effective interest rate					•	. 5		6.89
6 Target normal cost	,					. 6		143,714
Statement by Enrolled Actuary To the best of my knowledge, the information su accordance with applicable law and regulations, combination, offer my best estimate of anticipate	. In my opinion, each other assu	ompanying schedu mption is reasonat	les, statements ble (taking into	and attachm account the e	nents, if any, is comple experience of the plan	te and accurate and reasonable	e. Each prescrib e expectations)	ped assumption was applied in and such other assumptions, in
SIGN HERE	E. Renles					()5/28/20	013
S	Signature of actuary						Date	
Scott E. Ruehr							11-028	71
Type	or print name of actuary					Most red	ent enrollm	ent number
Scott E. Ruehr, FSA					_	(62	LO) 622·	-5122
2434 Mansfield Avenue	Firm name				Te	elephone nu	ımber (inclu	ding area code)
Drexel Hill		PA 190	026					
	Address of the firm				.			
If the actuary has not fully reflected any i	regulation or ruling prom	nulgated under	r the statute	in compl	eting this schedu	le, check th	ne box and	see

Page	2	_	Г

Pa	rt II	Begin	ning of Year C	arryove	er Prefunding Balanc	es							
	1 1 1 1		3				(a) (Carryover balance		(b) F	refundi	ng balan	ce
7					able adjustments (line 13 fr				0				0
8	Portion prior ye	elected for	or use to offset pric	or year's fu	inding requirement (line 35	from			0				0
9						1			0				0
10	Interes	st on line 9	using prior year's	actual retu	ım of <u>0.00</u> %								
11					to prefunding balance:								
	-				38a from prior year)								4,814
	b Inter	rest on (a) otherwise	using prior year's provided (see inst	effective in	nterest rate of5.40 %	except							0
	C Tota	l available	at beginning of cum	ent plan ye	ar to add to prefunding balan	ce				4,814			
					lance								4,814
12	Other	reductions	in balances due to	elections	or deemed elections				0				0
13	Baland	ce at begin	nning of current yea	ar (line 9 +	line 10 + line 11d – line 12)			0				4,814
P	art III	Fun	ding Percenta	aes									
14						,,					14	109.	78 %
			target attainment								15	105.	47 %
	Prior v	ear's fund	ling percentage for	purposes	of determining whether car	ryover/prefun	ding bala	nces may be used to	reduce		16	100.	00 %
17					s less than 70 percent of the						17		%
	art IV	Con	tributions and	l liquid	ity Shortfalls								
					ear by employer(s) and emp	olovees:							
	(a) D: 1M-DD-	ate	(b) Amount pa employer(s	id by	(c) Amount paid by employees	(a) Da (MM-DD-)		(b) Amount paid employer(s)	d by)	(•	unt paid t loyees	y
12	2/18/	2012	14	10,000				i					
						Totals ▶	18(b)	14	0,000	18(c)			0
19	Disco	unted emp	oloyer contributions	– see ins	tructions for small plan with	a valuation d	ate after t	the beginning of the	year:				
	a Cor	ntributions	allocated toward u	inpaid min	imum required contributions	s from prior ye	ears		19a				(
	b Cor	ntributions	made to avoid resi	trictions ac	ljusted to valuation date				19b				(
	c Cor	ntributions	allocated toward min	nimum req	uired contribution for current	year adjusted	to valuatio	n date	19c			14	0,333
20			butions and liquidit					•					
	a Did	the plan I	nave a "funding sho	ortfall" for t	the prior year?	.,		,			[Yes	X No
					y installments for the curren							Yes	No
					omplete the following table a				Γ				
					Liquidity shortfall as of e			an year					
		(1) 1	st		(2) 2nd		(3)	3rd			(4) 4	th	

Pa	rt V Assumptio	ns Used to Determine Fu	nding Target and Targe	t Normal Cost		
21	Discount rate:		0.1		<u> </u>	
	a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %		N/A, full yield curve used
	b Applicable month ((enter code)			21b	4
22	Weighted average re	tirement age			22	65
23	Mortality table(s) (se	e instructions) 🗵 Preso	ribed - combined Pre	scribed - separate	Substitut	9
Par	rt VI Miscellane	ous Items				
24	Has a change been r	made in the non-prescribed actua	rial assumptions for the current	plan year? If "Yes," see	instructions	regarding requiredYes X No
25	Has a method chang	e been made for the current plan	year? If "Yes," see instructions	regarding required attac	hment	
26	Is the plan required t	o provide a Schedule of Active Pa	articipants? If "Yes," see instruc	tions regarding required	attachment.	Yes X No
27		to alternative funding rules, enter			27	
Pa	rt VII Reconcili	ation of Unpaid Minimun	Required Contribution	s For Prior Years		
28		uired contributions for all prior ye			28	0
29	(line 19a)	r contributions allocated toward u			29	0
30	Remaining amount of	of unpaid minimum required contri	butions (line 28 minus line 29).		30	0
_Pa	rt VIII Minimum	Required Contribution F	or Current Year			
31	Target normal cost a	and excess assets (see instruction	ns):		·	
		(line 6)			31a	143,714
		applicable, but not greater than lin	e 31a	· · · · · · · · · · · · · · · · · · ·	31b	13,828
32	Amortization installm			Outstanding Bala	nce	Installment
		tization installment			9	0
		on installment			U	0
33	If a waiver has been (Month	approved for this plan year, ente Day Year	the date of the ruling letter gra) and the waived amount	nting the approval	33	
34	Total funding require	ement before reflecting carryover/	prefunding balances (lines 31a	- 31b + 32a + 32b - 33)	34	129,886
			Carryover balance	Prefunding bala	nce	Total balance
35		ruse to offset funding	1))	0	0
36	Additional cash requ	irement (line 34 minus line 35)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	36	129,886
37	Contributions allocat	ted toward minimum required cor	tribution for current year adjuste	ed to valuation date	37	140,333
38	Present value of exc	ess contributions for current year	(see instructions)			
	a Total (excess, if a	ny, of line 37 over line 36)			38a	10,447
	b Portion included in	n line 38a attributable to use of pr	efunding and funding standard	carryover balances	38b	0
39	Unpaid minimum red	quired contribution for current yea	r (excess, if any, of line 36 over	line 37)	39	0
40	Unpaid minimum red	quired contributions for all years	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		40	0
Pa	rt IX Pension	Funding Relief Under Pe	nsion Relief Act of 201) (See Instructions)	
41	If an election was ma	ade to use PRA 2010 funding reli	ef for this plan:			
	a Schedule elected	,				2 plus 7 years 🔲 15 years
	b Eligible plan year(s) for which the election in line 4°	a was made		200	08 2009 2010 2011
42	Amount of accelerate	ion adjustment			42	
43	Excess installment a	acceleration amount to be carried	over to future plan years		43	

Schedule SB, line 15 -

Reconciliation of differences between valuation results and amounts used to calculate AFTAP

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/12

The percentage shown on line 15 is equal to the sum of the current year's funding target and target normal cost, divided by the sum of the market value of assets on the valuation date and the discounted value of contributions received for the current plan year after the valuation date.

Schedule SB, line 22 –

Weighted average retirement age

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/12

It was assumed that all participants will retire at Normal Retirement Age (65).

Statement of Actuarial Assumptions/Methods

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Funding Method: PPA-mandated actuarial cost method
- Asset valuation method: Market value of assets (no smoothing)
- Assumed retirement age: Equal to Normal Retirement Age
- Assumed withdrawal rates: None
- Assumed form of benefit payout: Single life annuity
- Type of mortality tables used: Static, combined tables
- Pre-retirement mortality assumption: None
- Assumed future annual salary increases: 0%
- Addition to target normal cost for expenses: None

Summary of Plan Provisions

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Eligibility: Age 21 and 1 year of service (dual entry dates)
- Benefit: For Dr. Hixson: 6.1% of AMC per YOP. For K. Hixson: 2.5% of AMC per YOP. For all others: 0.5% of AMC per YOP.
- AMC: Highest 3 consecutive years as a participant.
- Normal annuity form: Single life annuity
- NRA: Age 65 (exact date of)
- Actuarial Equivalence: '94 GAR, 5%
- Vesting: 2/20 schedule

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor

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 2012

OMB No. 1210-0110

This Form is Open to Public

Pension Benefit Guaranty Corporation	N 511- 44]		
	r rue as	an attachme	nt to Form	5500 or 5	5500-SF.			
For calendar plan year 2012 or fiscal pla			1/2012		and endin	9	12/3	1/2012
Round off amounts to nearest dol		***************************************						
Caution: A penalty of \$1,000 will be		of this report u	ınless reas	onable ca	use is establishe	d.		
A Name of plan					B Three-digi			
•					plan numb	er (PN)	•	002
		37 V 1	1- DTTC		ad Donafii	_		
Plastic Surgery Associa			K, PLLC	Delli	D Employer k		Number /E	
C Plan sponsor's name as shown on lin	ne 2a of Form 5500 or 5	500-SF			Employer R	Jenuncatioi	i idditibet (E	2114)
Plastic Surgery Associa	tes of Central	New Yor	k, PLLC		27-1942	157		
E Type of plan: X Single Multiple	-A Multiple-B	F	Prior year pla	an size: X	100 or fewer	101-500	More th	an 500
Part I Basic Information								
1 Enter the valuation date:	Month 12	Day31	Year_	2012				
2 Assets:								
a Market value						2a		160,231
b Actuarial value		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				2b		160,231
3 Funding target/participant count br	reakdown:			(1) N	umber of particip	ants	(2) F	unding Target
a For retired participants and bene	eficiaries receiving paym	nent	3a			0		0
b For terminated vested participar	nts		3b			0		0
c For active participants:								
(1) Non-vested benefits			3c(1)					С
(2) Vested benefits			3c(2)					141,257
(3) Total active	***************************************		3c(3)			2		141,257
d Total		,	. 3d			2		141,257
4 If the plan is in at-risk status, chec	k the box and complete	lines (a) and ((b)					
a Funding target disregarding pre-	scribed at-risk assumption	ons			,	. 4a		
b Funding target reflecting at-risk at-risk status for fewer than fi	assumptions, but disregive consecutive years ar	arding transiti nd disregardin	on rule for p	plans that	have been in	4b		
5 Effective interest rate					•	. 5		6.89
6 Target normal cost	,					. 6		143,714
Statement by Enrolled Actuary To the best of my knowledge, the information su accordance with applicable law and regulations, combination, offer my best estimate of anticipate	. In my opinion, each other assu	ompanying schedu mption is reasonat	les, statements ble (taking into	and attachm account the e	nents, if any, is comple experience of the plan	te and accurate and reasonable	e. Each prescrib e expectations)	ped assumption was applied in and such other assumptions, in
SIGN HERE	E. Renles					()5/28/20	013
S	Signature of actuary						Date	
Scott E. Ruehr							11-028	71
Type	or print name of actuary					Most red	ent enrollm	ent number
Scott E. Ruehr, FSA					_	(62	LO) 622·	-5122
2434 Mansfield Avenue	Firm name				Te	elephone nu	ımber (inclu	ding area code)
Drexel Hill		PA 190	026					
	Address of the firm				.			
If the actuary has not fully reflected any i	regulation or ruling prom	nulgated under	r the statute	in compl	eting this schedu	le, check th	ne box and	see

Page	2	_	Г

Pa	rt II	Begin	ning of Year C	arryove	er Prefunding Balanc	es							
	1 1 1 1		3				(a) (Carryover balance		(b) F	refundi	ng balan	ce
7					able adjustments (line 13 fr				0				0
8	Portion prior ye	elected for	or use to offset pric	or year's fu	inding requirement (line 35	from			0				0
9						1			0				0
10	Interes	st on line 9	using prior year's	actual retu	ım of <u>0.00</u> %								
11					to prefunding balance:								
	-				38a from prior year)								4,814
	b Inter	rest on (a) otherwise	using prior year's provided (see inst	effective in	nterest rate of5.40 %	except							0
	C Tota	l available	at beginning of cum	ent plan ye	ar to add to prefunding balan	ce				4,814			
					lance								4,814
12	Other	reductions	in balances due to	elections	or deemed elections				0				0
13	Baland	ce at begin	nning of current yea	ar (line 9 +	line 10 + line 11d – line 12)			0				4,814
P	art III	Fun	ding Percenta	aes									
14						,,					14	109.	78 %
			target attainment								15	105.	47 %
	Prior v	ear's fund	ling percentage for	purposes	of determining whether car	ryover/prefun	ding bala	nces may be used to	reduce		16	100.	00 %
17					s less than 70 percent of the						17		%
	art IV	Con	tributions and	l liquid	ity Shortfalls								
					ear by employer(s) and emp	olovees:							
	(a) D: 1M-DD-	ate	(b) Amount pa employer(s	id by	(c) Amount paid by employees	(a) Da (MM-DD-)		(b) Amount paid employer(s)	d by)	(•	unt paid t loyees	y
12	2/18/	2012	14	10,000				i					
						Totals ▶	18(b)	14	0,000	18(c)			0
19	Disco	unted emp	oloyer contributions	– see ins	tructions for small plan with	a valuation d	ate after t	the beginning of the	year:				
	a Cor	ntributions	allocated toward u	inpaid min	imum required contributions	s from prior ye	ears		19a				(
	b Cor	ntributions	made to avoid resi	trictions ac	ljusted to valuation date				19b				(
	c Cor	ntributions	allocated toward min	nimum req	uired contribution for current	year adjusted	to valuatio	n date	19c			14	0,333
20			butions and liquidit					•					
	a Did	the plan I	nave a "funding sho	ortfall" for t	the prior year?	.,		,			[Yes	X No
					y installments for the curren							Yes	No
					omplete the following table a				Γ				
					Liquidity shortfall as of e			an year					
		(1) 1	st		(2) 2nd		(3)	3rd			(4) 4	th	

Pa	rt V Assumptio	ns Used to Determine Fu	nding Target and Targe	t Normal Cost		
21	Discount rate:		0.1		<u> </u>	
	a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %		N/A, full yield curve used
	b Applicable month ((enter code)	11.1		21b	4
22	Weighted average re	tirement age			22	65
23	Mortality table(s) (se	e instructions) 🗵 Preso	ribed - combined Pre	scribed - separate	Substitut	9
Par	rt VI Miscellane	ous Items				
24	Has a change been r	made in the non-prescribed actua	rial assumptions for the current	plan year? If "Yes," see	instructions	regarding requiredYes X No
25	Has a method chang	e been made for the current plan	year? If "Yes," see instructions	regarding required attac	hment	
26	Is the plan required t	o provide a Schedule of Active Pa	articipants? If "Yes," see instruc	tions regarding required	attachment.	Yes X No
27		to alternative funding rules, enter			27	
Pa	rt VII Reconcili	ation of Unpaid Minimun	Required Contribution	s For Prior Years		
28		uired contributions for all prior ye			28	0
29	(line 19a)	r contributions allocated toward u			29	0
30	Remaining amount of	of unpaid minimum required contri	butions (line 28 minus line 29).		30	0
_Pa	rt VIII Minimum	Required Contribution F	or Current Year			
31	Target normal cost a	and excess assets (see instruction	ns):		·	
		(line 6)			31a	143,714
		applicable, but not greater than lin	e 31a	· · · · · · · · · · · · · · · · · · ·	31b	13,828
32	Amortization installm			Outstanding Bala	nce	Installment
		tization installment			9	0
		on installment			U	0
33	If a waiver has been (Month	approved for this plan year, ente Day Year	the date of the ruling letter gra) and the waived amount	nting the approval	33	
34	Total funding require	ement before reflecting carryover/	prefunding balances (lines 31a	- 31b + 32a + 32b - 33)	34	129,886
			Carryover balance	Prefunding bala	nce	Total balance
35		ruse to offset funding	1))	0	0
36	Additional cash requ	irement (line 34 minus line 35)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	36	129,886
37	Contributions allocat	ted toward minimum required cor	tribution for current year adjuste	ed to valuation date	37	140,333
38	Present value of exc	ess contributions for current year	(see instructions)			
	a Total (excess, if a	ny, of line 37 over line 36)			38a	10,447
	b Portion included in	n line 38a attributable to use of pr	efunding and funding standard	carryover balances	38b	0
39	Unpaid minimum red	quired contribution for current yea	r (excess, if any, of line 36 over	line 37)	39	0
40	Unpaid minimum red	quired contributions for all years	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		40	0
Pa	rt IX Pension	Funding Relief Under Pe	nsion Relief Act of 201) (See Instructions)	
41	If an election was ma	ade to use PRA 2010 funding reli	ef for this plan:			
	a Schedule elected	,				2 plus 7 years 🔲 15 years
	b Eligible plan year(s) for which the election in line 4°	a was made		200	08 2009 2010 2011
42	Amount of accelerate	ion adjustment			42	
43	Excess installment a	acceleration amount to be carried	over to future plan years		43	

Schedule SB, line 15 -

Reconciliation of differences between valuation results and amounts used to calculate AFTAP

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/12

The percentage shown on line 15 is equal to the sum of the current year's funding target and target normal cost, divided by the sum of the market value of assets on the valuation date and the discounted value of contributions received for the current plan year after the valuation date.

Schedule SB, line 22 –

Weighted average retirement age

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/12

It was assumed that all participants will retire at Normal Retirement Age (65).

Statement of Actuarial Assumptions/Methods

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Funding Method: PPA-mandated actuarial cost method
- Asset valuation method: Market value of assets (no smoothing)
- Assumed retirement age: Equal to Normal Retirement Age
- Assumed withdrawal rates: None
- Assumed form of benefit payout: Single life annuity
- Type of mortality tables used: Static, combined tables
- Pre-retirement mortality assumption: None
- Assumed future annual salary increases: 0%
- Addition to target normal cost for expenses: None

Summary of Plan Provisions

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Eligibility: Age 21 and 1 year of service (dual entry dates)
- Benefit: For Dr. Hixson: 6.1% of AMC per YOP. For K. Hixson: 2.5% of AMC per YOP. For all others: 0.5% of AMC per YOP.
- AMC: Highest 3 consecutive years as a participant.
- Normal annuity form: Single life annuity
- NRA: Age 65 (exact date of)
- Actuarial Equivalence: '94 GAR, 5%
- Vesting: 2/20 schedule

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor

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 2012

OMB No. 1210-0110

This Form is Open to Public

Pension Benefit Guaranty Corporation	N 511- 44]		
	r rue as	an attachme	nt to Form	5500 or 5	5500-SF.			
For calendar plan year 2012 or fiscal pla			1/2012		and endin	9	12/3	1/2012
Round off amounts to nearest dol		***************************************						
Caution: A penalty of \$1,000 will be		of this report u	ınless reas	onable ca	use is establishe	d.		
A Name of plan					B Three-digi			
•					plan numb	er (PN)	•	002
		37 V 1	1- DX T C		ad Donafii	_		
Plastic Surgery Associa			K, PLLC	Delli	D Employer k		Number /E	
C Plan sponsor's name as shown on lin	ne 2a of Form 5500 or 5	500-SF			Employer R	Jenuncatioi	i idditibet (E	2114)
Plastic Surgery Associa	tes of Central	New Yor	k, PLLC		27-1942	157		
E Type of plan: X Single Multiple	-A Multiple-B	F	Prior year pla	an size: X	100 or fewer	101-500	More th	an 500
Part I Basic Information								
1 Enter the valuation date:	Month 12	Day31	Year_	2012				
2 Assets:								
a Market value						2a		160,231
b Actuarial value		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				2b		160,231
3 Funding target/participant count br	reakdown:			(1) N	umber of particip	ants	(2) F	unding Target
a For retired participants and bene	eficiaries receiving paym	nent	3a			0		0
b For terminated vested participar	nts		3b			0		0
c For active participants:								
(1) Non-vested benefits			3c(1)					С
(2) Vested benefits			3c(2)					141,257
(3) Total active	***************************************		3c(3)			2		141,257
d Total		,	. 3d			2		141,257
4 If the plan is in at-risk status, chec	k the box and complete	lines (a) and ((b)					
a Funding target disregarding pre-	scribed at-risk assumption	ons			,	. 4a		
b Funding target reflecting at-risk at-risk status for fewer than fi	assumptions, but disregive consecutive years ar	arding transiti nd disregardin	on rule for p	plans that	have been in	4b		
5 Effective interest rate					•	. 5		6.89
6 Target normal cost	,					. 6		143,714
Statement by Enrolled Actuary To the best of my knowledge, the information su accordance with applicable law and regulations, combination, offer my best estimate of anticipate	. In my opinion, each other assu	ompanying schedu mption is reasonat	les, statements ble (taking into	and attachm account the e	nents, if any, is comple experience of the plan	te and accurate and reasonable	e. Each prescrib e expectations)	ped assumption was applied in and such other assumptions, in
SIGN HERE	E. Renles					()5/28/20	013
S	Signature of actuary						Date	
Scott E. Ruehr							11-028	71
Type	or print name of actuary					Most red	ent enrollm	ent number
Scott E. Ruehr, FSA					_	(62	LO) 622·	-5122
2434 Mansfield Avenue	Firm name				Te	elephone nu	ımber (inclu	ding area code)
Drexel Hill		PA 190	026					
	Address of the firm				.			
If the actuary has not fully reflected any i	regulation or ruling prom	nulgated under	r the statute	in compl	eting this schedu	le, check th	ne box and	see

Page	2	_	Г

Pa	rt II	Begin	ning of Year C	arryove	er Prefunding Balanc	es							
	1		3				(a) (Carryover balance		(b) F	Prefundi	ng balan	ce
7	7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year) 0							0	C			0	
8	8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)							0				0	
9						1			0				0
10	Interes	st on line 9	using prior year's	actual retu	ım of <u>0.00</u> %								
11													
	11 Prior year's excess contributions to be added to prefunding balance: a Present value of excess contributions (line 38a from prior year)									4,814			
b Interest on (a) using prior year's effective interest rate of								0					
	C Tota	l available	at beginning of cum	ent plan ye	ar to add to prefunding balan	ce							4,814
					lance								4,814
12					or deemed elections				0				0
13	Baland	ce at begin	nning of current yea	ar (line 9 +	line 10 + line 11d – line 12)			0				4,814
P	art III	Fun	ding Percenta	aes									
14						,,					14	109.	78 %
											15	105.	47 %
15 Adjusted funding target attainment percentage 16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement								reduce		16	100.	00 %	
17					s less than 70 percent of the						17		%
	art IV	Con	tributions and	l liquid	ity Shortfalls								
						olovees:							
(a) Date (b) (introduction of the control of the								unt paid t loyees	y				
12	2/18/	2012	14	10,000				i					
						Totals ►	18(b)	14	0,000	18(c)			0
19	Disco	unted emp	oloyer contributions	- see ins	tructions for small plan with	a valuation d	ate after t	the beginning of the	year:				
	a Contributions allocated toward unpaid minimum required contributions from prior years												
b Contributions made to avoid restrictions adjusted to valuation date							(
	C Cor	ntributions	allocated toward mir	nimum req	uired contribution for current	year adjusted	to valuatio	n date	19c			14	0,333
20			butions and liquidit				11.11	-					
								X No					
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?								No					
C If line 20a is "Yes," see instructions and complete the following table as applicable:													
					Liquidity shortfall as of e			an year					
		(1) 1	st		(2) 2nd		(3)	3rd			(4) 4	th	
			İ										

Pa	rt V Assumptio	ns Used to Determine Fu	nding Target and Targe	t Normal Cost					
21	Discount rate:		0.1		<u> </u>				
	a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7 . 52 %		N/A, full yield curve used			
	b Applicable month ((enter code)	(1).1		21b	4			
22	Weighted average re	tirement age			22	65			
23	Mortality table(s) (se	e instructions) 🗵 Preso	cribed - combined Pre	scribed - separate	Substitut	9			
Par	rt VI Miscellane	ous Items							
24	Has a change been r	made in the non-prescribed actua	rial assumptions for the current	plan year? If "Yes," see	instructions	regarding requiredYes X No			
25	Has a method chang	e been made for the current plan	year? If "Yes," see instructions	regarding required attac	hment				
26	Is the plan required t	o provide a Schedule of Active Pa	articipants? If "Yes," see instruc	tions regarding required	attachment.	Yes X No			
27	If the plan is subject attachment								
Pa	rt VII Reconcili	ation of Unpaid Minimun	Required Contribution	s For Prior Years					
28	Unpaid minimum req	uired contributions for all prior ye	ars		28	0			
29	(line 19a)	r contributions allocated toward u			29	0			
30	Remaining amount of	of unpaid minimum required contri	butions (line 28 minus line 29).		30	0			
_Pa	rt VIII Minimum	Required Contribution F	or Current Year						
31	Target normal cost a	and excess assets (see instruction	าร):		·				
		(line 6)			31a	143,714			
		applicable, but not greater than lin	e 31a	· · · · · · · · · · · · · · · · · · ·	31b	13,828			
32	Amortization installm			Outstanding Bala	nce	Installment			
	Net shortfall amortization installment				9	0			
		on installment			U	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								
34	Total funding require	ement before reflecting carryover/	prefunding balances (lines 31a	- 31b + 32a + 32b - 33)	34	129,886			
			Carryover balance	Prefunding bala	nce	Total balance			
35		ruse to offset funding	1))	0	0			
36	Additional cash requ	irement (line 34 minus line 35)		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	36	129,886			
37	Contributions allocat	ted toward minimum required cor	37	140,333					
38	Present value of exc	ess contributions for current year	(see instructions)						
	a Total (excess, if a	ny, of line 37 over line 36)		38a	10,447				
	b Portion included in	n line 38a attributable to use of pr	38b	0					
39	Unpaid minimum red	quired contribution for current yea	39	0					
40	Unpaid minimum red	quired contributions for all years	40	0					
Pa	rt IX Pension	Funding Relief Under Pe	nsion Relief Act of 201) (See Instructions)				
41	If an election was ma	ade to use PRA 2010 funding reli	ef for this plan:						
	a Schedule elected 2 plus 7 years 15 years								
	b Eligible plan year(08 2009 2010 2011							
42	2 Amount of acceleration adjustment								
43	Excess installment a	acceleration amount to be carried		43					

Schedule SB, line 15 -

Reconciliation of differences between valuation results and amounts used to calculate AFTAP

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/12

The percentage shown on line 15 is equal to the sum of the current year's funding target and target normal cost, divided by the sum of the market value of assets on the valuation date and the discounted value of contributions received for the current plan year after the valuation date.

Schedule SB, line 22 –

Weighted average retirement age

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/12

It was assumed that all participants will retire at Normal Retirement Age (65).

Statement of Actuarial Assumptions/Methods

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

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- Assumed future annual salary increases: 0%
- Addition to target normal cost for expenses: None

Summary of Plan Provisions

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Eligibility: Age 21 and 1 year of service (dual entry dates)
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- AMC: Highest 3 consecutive years as a participant.
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- Vesting: 2/20 schedule