

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">2012</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012			
A	This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) ☐ a one-participant plan	
B	This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)	
C	Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)	

Part II Basic Plan Information —enter all requested information			
1a	Name of plan PROFESSIONAL RADIOLOGY, INC. DEFINED BENEFIT PLAN	1b	Three-digit plan number (PN) ▶ 005
		1c	Effective date of plan 01/01/2002
2a	Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) PROFESSIONAL RADIOLOGY, INC. 9825 KENWOOD ROAD, SUITE 105 CINCINNATI, OH 45242	2b	Employer Identification Number (EIN) 31-0667480
		2c	Sponsor's telephone number 513-872-4500
		2d	Business code (see instructions) 621399
3a	Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address	3b	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.	4b	EIN
a	Sponsor's name	4c	PN
5a	Total number of participants at the beginning of the plan year	5a	96
b	Total number of participants at the end of the plan year	5b	91
c	Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c	
6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes	☐ No
b	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒ Yes	☐ No

If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2013	JESSICA BIRKLE
	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
Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)			Preparer's telephone number (optional)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	6314063	6950985
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	6314063	6950985
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	740834	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	854442	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		1595276
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	958354	
e 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		958354
i Net income (loss) (subtract line 8h from line 8c)	8i		636922
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics

9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1A 1D 1G
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 During the plan year:	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	X	
c Was the plan covered by a fidelity bond?	10c	X	500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X	
f Has the plan failed to provide any benefit when due under the plan?	10f	X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		

Part VI Pension Funding Compliance

11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)	☒ Yes ☐ No
11a	Enter the amount from Schedule SB line 39	11a 0
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ..	☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)		
a	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver.	Month Day Year
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		
b	Enter the minimum required contribution for this plan year	12b

c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?.....	☐ Yes ☐ No ☐ N/A	

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☐ Yes ☒ 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 control of the PBGC?.....	☐ Yes ☒ No
c If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)	
13c(1) Name of plan(s):	13c(2) EIN(s)

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

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

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

A Name of plan <u>PROFESSIONAL RADIOLOGY, INC. DEFINED BENEFIT PLAN</u>	B Three-digit plan number (PN) ▶ <u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>PROFESSIONAL RADIOLOGY, INC.</u>	D Employer Identification Number (EIN) <u>31-0667480</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>
2	Assets:
a	Market value 2a <u>6310363</u>
b	Actuarial value 2b <u>6310363</u>
3	Funding target/participant count breakdown:
a	For retired participants and beneficiaries receiving payment 3a <u>0</u> (1) Number of participants <u>0</u> (2) Funding Target <u>0</u>
b	For terminated vested participants 3b <u>23</u> <u>29231</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>47425</u>
(2)	Vested benefits 3c(2) <u>6148450</u>
(3)	Total active 3c(3) <u>73</u> <u>6195875</u>
d	Total 3d <u>96</u> <u>6225106</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>6.89 %</u>
6	Target normal cost 6 <u>652601</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>09/17/2013</u> Date
<u>JESSICA A. BIRKLE</u> Signature of actuary	<u>11-07693</u> Most recent enrollment number
<u>CUNI, RUST & STRENK, INC.</u> Type or print name of actuary	<u>513-891-0270</u> Telephone number (including area code)
<u>4555 LAKE FOREST DRIVE, SUITE 620</u> <u>CINCINNATI, OH 45242</u> Firm name	
<u>Address of the firm</u>	

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

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

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>-4.51%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		12385
b Interest on (a) using prior year's effective interest rate of <u>5.75%</u> except as otherwise provided (see instructions)		712
c Total available at beginning of current plan year to add to prefunding balance		13097
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	101.36 %
15 Adjusted funding target attainment percentage	15	101.36 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.46 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/29/2012	109000	0			
08/30/2012	199443	0			
11/19/2012	199696	0			
12/28/2012	20000	0			
03/04/2013	212695	0			
			Totals ►	18(b)	740834
				18(c)	

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	700592
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	652601	
b Excess assets, if applicable, but not greater than line 31a	31b	85257	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	567344	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	567344	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	700592	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	133248	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40		

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment 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 section 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**2012****This Form is Open to Public Inspection****Part I Annual Report Identification Information**

For calendar plan year 2012 or fiscal plan year beginning	01/01/2012	and ending	12/31/2012
A This return/report is for:	☒ a single-employer plan	☐ a multiple-employer plan (not multiemployer)	☐ a one-participant plan
B This return/report is:	☐ the first return/report	☐ the final return/report	
	☐ an amended return/report	☐ a short plan year return/report (less than 12 months)	
C Check box if filing under:	☒ Form 5558	☐ automatic extension	☐ DFVC program
	☐ special extension (enter description)		

Part II Basic Plan Information --- enter all requested information

1a Name of plan Professional Radiology, Inc. Defined Benefit Plan	1b Three-digit plan number (PN) ▶ 005
	1c Effective date of plan 01/01/2002
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) Professional Radiology, Inc. 9825 Kenwood Road, Suite 105 US Cincinnati OH 45242	2b Employer Identification Number (EIN) 31-0667480
	2c Sponsor's telephone number (513) 872-4500
	2d Business code (see instructions) 621399
3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address	3b Administrator's EIN
	3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.	4b EIN
a Sponsor's name	4c PN
5a Total number of participants at the beginning of the plan year	5a 96
b Total number of participants at the end of the plan year	5b 91
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒ Yes ☐ No

If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE 	9/27/2013	Joseph R. Hudepohl
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
Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)		Preparer's telephone number (optional)

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

Form 5500-SF (2012)
v.120126

Part III Financial Information

7	Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a	Total plan assets	7a	6,314,063	6,950,985
b	Total plan liabilities	7b	0	0
c	Net plan assets (subtract line 7b from line 7a)	7c	6,314,063	6,950,985
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a	Contributions received or receivable from:			
	(1) Employers	8a(1)	740,834	
	(2) Participants	8a(2)	0	
	(3) Others (including rollovers)	8a(3)	0	
b	Other income (loss)	8b	854,442	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		1,595,276
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	958,354	
e	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		958,354
i	Net income (loss) (subtract line 8h from line 8c)	8i		636,922
j	Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1D 1G
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10	During the plan year:		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c	Was the plan covered by a fidelity bond?	10c	X		500,000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f	Has the plan failed to provide any benefit when due under the plan?	10f		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

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

11a Enter the amount from Schedule SB line 39 **11a** 0

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

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver Month _____ Day _____ Year _____

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

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?	☐ Yes ☐ No ☐ N/A	

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☐ Yes ☒ 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 control of the PBGC?	☐ Yes ☒ No	

c If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)		
13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN

Active Participants as of January 1, 2012

Total Years of Service

Age Group	<u>< 1</u>	<u>1-4</u>	<u>5-9</u>	<u>10-14</u>	<u>15-19</u>	<u>20-24</u>	<u>25-29</u>	<u>30-34</u>	<u>35 +</u>	<u>Total</u>
< 19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	5	4	1	0	0	0	0	0	10
40-44	0	5	3	0	0	0	0	0	0	8
45-49	0	2	8	7	0	0	0	0	0	17
50-54	0	2	2	8	0	0	0	0	0	12
55-59	0	3	3	10	0	0	0	0	0	16
60-64	0	0	1	5	0	0	0	0	0	6
65-69	0	1	1	2	0	0	0	0	0	4
70 +	0	0	0	0	0	0	0	0	0	0
Total	0	18	22	33	0	0	0	0	0	73

Plan: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PIN: 005

Average Age: 50.3 years
Average Service: 7.2 years

2012 Schedule SB, line 22 -- Description of Weighted Average Retirement Age

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

(A)	(B)	(C)	(D)	(E)
Retirement Age	Retirement Rates	Fraction Remaining	Probability Distribution	Sum Weighted Average Age
65	100.00%	0.00000	100.00%	65.00000

Weighted Average Retirement Age**65.0**

The Retirement Rates (Column B) at each Early Retirement Age (Column A) are converted to a probability distribution (Column D). The products of Column A and Column D are summed to determine the resulting Weighted Average Retirement Age.

2012 Schedule SB, line 19(c) – Discounted Employer Contributions

Plan Name: Professional Radiology, Inc. Defined Benefit Plan
EIN: 31-0667480
PN: 005

Effective Interest Rate: 6.89%
Effective Interest Rate for Late Quarterlies: N/A

<u>Date</u>	<u>Contribution Amount</u>	<u># Days to 1/1/2012</u>	<u>Discounted Contributions @ 6.89%</u>
5/29/2012	\$109,000	149	\$106,075
8/30/2012	\$199,443	242	\$190,824
11/19/2012	\$199,696	323	\$188,262
12/28/2012	\$20,000	362	\$18,721
3/4/2013	\$212,695	428	\$196,710
Totals	\$740,834		\$700,592

2012 Schedule SB, Part V – Plan Provisions

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

1. Effective Date: January 1, 2002
2. Plan Year: January 1st through December 31st.
3. Covered Employees: Employees of Professional Radiology, Inc., excluding leased employees and non-shareholder physicians.
4. Eligibility: Eligible employees participate on the date they work one hour of service.
5. Average Compensation: Average compensation for the highest three consecutive Plan Years. Compensation includes total wages, salary and all other remuneration received during the calendar year for services rendered as an employee.
6. Vesting Service: One Year of Vesting Service is granted for each Plan Year in which the Employee is credited with 1,000 hours.
7. Year of Participation: One Year of Participation is granted for each Plan Year in which the Employee is credited with one hour of service while a Plan Participant.

2012 Schedule SB, Part V – Plan Provisions

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

8. Normal Retirement:

a. Eligibility

Later of attainment of Age 65 and the fifth anniversary of plan participation.

b. Monthly Benefit

One-twelfth of a specified percent (see below) of Average Compensation for each Year of Participation (maximum of 10 years). All benefits are offset by the benefit equivalent to the profit sharing contribution for each Year of Participation (maximum of 10 years). Maximum offset per Year of Participation is 0.50% of Average Compensation.

The percent, net of the profit sharing offset, is determined by employment category as follows:

Shareholder Physician: 4.00%

Chief Operating Officer: 0.95%

Staff: 0.45%

Accrued benefit is the expected benefit at Normal Retirement Date times a fraction (not to exceed one) that is equal to the Participant's completed Years of Participation divided by the Participant's expected Years of Participation as of Normal Retirement Date.

9. Early Retirement:

a. Eligibility

No Early Retirement benefit offered.

b. Monthly Benefit

N/A

2012 Schedule SB, Part V – Plan Provisions

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

10. Late Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Past Normal Retirement Age, but not later than age 70 ½ if a 5% owner. |
| b. Monthly Benefit | Greater of the Accrued Benefit using compensation and service through the Late Retirement Date and the Actuarial Equivalent of the Normal Retirement benefit. |

11. Vested Retirement:

- | | |
|--------------------|--|
| a. Eligibility | 20% after 2 years plus 20% per year thereafter to 100% after 6 years of vesting service. |
| b. Monthly Benefit | Accrued Benefit times the participant's vesting percentage. |

12. Disability Retirement:

- | | |
|----------------|--|
| a. Eligibility | Total and permanent disability. |
| b. Benefit | Actuarial Equivalent of Accrued Benefit. |

13. Pre-Retirement Death:

- | | |
|----------------|---|
| a. Eligibility | A Participant with an Accrued Benefit. |
| b. Benefit | Actuarial Present Value of Participant's Accrued Benefit. |

2012 Schedule SB, Part V – Plan Provisions

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

14. Payment Forms:

- | | |
|-------------|---|
| a. Normal | Life annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor annuity for married participants. |
| b. Optional | Lump sum distribution. |

15. Actuarial Equivalency:

- | | |
|-------------------------|---|
| a. Other than Lump Sums | 1994 Group Annuity Reserve Table, blended 50% male/50% female, and 5.50% interest. |
| b. Lump Sums | Greater of the lump sum calculated using (a) and the lump sum calculated using the 417(e) Applicable Mortality Table and 417(e) Applicable Interest Rate for the second month prior to the beginning of the Plan Year in which the distribution occurs. |

16. Maximum Annual Benefit:

\$200,000 per year for participants retiring at age 62 during the 2012 Plan Year.

17. Changes Since Last Year:

None.

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

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

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

OMB No. 1210-0110

2012**This Form is Open to Public
Inspection**

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A** Name of plan

Professional Radiology, Inc. Defined Benefit Plan

B Three-digit

plan number (PN) ▶

005

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

Professional Radiology, Inc.

D Employer Identification Number (EIN)

31-0667480

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 01 Day 01 Year 2012**2** Assets:**a** Market value **2a** 6,310,363**b** Actuarial value **2b** 6,310,363**3** Funding target/participant count breakdown

(1) Number of participants

(2) Funding Target

a For retired participants and beneficiaries receiving payment **3a** 0 0**b** For terminated vested participants **3b** 23 29,231**c** For active participants:(1) Non-vested benefits **3c(1)** 47,425(2) Vested benefits **3c(2)** 6,148,450(3) Total active **3c(3)** 73 6,195,875**d** Total **3d** 96 6,225,106**4** If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐**a** Funding target disregarding prescribed at-risk assumptions **4a****b** Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor **4b****5** Effective interest rate **5** 6.89 %**6** Target normal cost **6** 652,601**Statement by Enrolled Actuary**

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

**SIGN
HERE**

Signature of actuary

Jessica A. Birkle

Type or print name of actuary

Cuni, Rust & Strenk, Inc.

Firm name

4555 Lake Forest Drive, Suite 620

US Cincinnati

OH 45242

Address of the firm

09/17/2013

Date

11-07693

Most recent enrollment number

(513) 891-0270

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2012
v.120126

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used To Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	652,601	
b Excess assets, if applicable, but not greater than line 31a	31b	85,257	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	0	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	567,344	
	Carryover balance	Prefunding Balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	567,344	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	700,592	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	133,248	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39		
40 Unpaid minimum required contribution for all years	40		

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

2012 Schedule SB, Part V – Actuarial Assumptions

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

1. Interest Rates:

Segment 1	5.54%
Segment 2	6.85%
Segment 3	7.52%
Post-retirement Lump Sum Rate	5.00%

2. Mortality Rates:

Preretirement: None.

Postretirement: 2012 Applicable Mortality Table under IRC Sec. 417(e)

3. Salary Scale: None.

4. Retirement Rates: Normal Retirement Age under the Plan, or Attained Age, if later.

2012 Schedule SB, Part V – Actuarial Assumptions

Plan Name: Professional Radiology, Inc. Defined Benefit Plan

EIN: 31-0667480

PN: 005

- | | |
|---|--|
| 5. <u>Termination Rates:</u> | None. |
| | |
| 6. <u>Disability Rates:</u> | None. |
| | |
| 7. <u>Plan Expenses:</u> | None. |
| | |
| 8. <u>Actuarial Cost Method:</u> | Unit Credit under PPA Rules. |
| | |
| 9. <u>Asset Valuation Method:</u> | Market Value of all trust investments, plus any accrued contributions as of the Valuation Date. |
| | |
| 10. <u>Assumed Form of Benefit Payment:</u> | Lump sum distribution. |
| | |
| 11. <u>Employee Data:</u> | An employee census was supplied by Professional Radiology, Inc. and included all employees in the Eligible Class. We did not audit the census. |
| | |
| 12. <u>Asset Data:</u> | Asset data and contribution amounts and dates were supplied by Professional Radiology, Inc. We did not audit the data. |
| | |
| 13. <u>Changes Since Last Year:</u> | Interest rates changed as required by PPA. |