

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;">2013</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>			
A	This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) ☐ a one-participant plan	
B	This return/report is:	☒ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)	
C	Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)	

Part II Basic Plan Information—enter all requested information			
1a	Name of plan <u>SANTA MONICA AMUSEMENTS, LLC CASH BALANCE PENSION PLAN</u>	1b	Three-digit plan number (PN) ► <u>002</u>
		1c	Effective date of plan <u>01/01/2013</u>
2a	Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>SANTA MONICA AMUSEMENTS, LLC</u> <u>380 SANTA MONICA PIER</u> <u>SANTA MONICA, CA 90401</u>	2b	Employer Identification Number (EIN) <u>95-4875750</u>
		2c	Sponsor's telephone number <u>310-260-8744</u>
		2d	Business code (see instructions) <u>713100</u>
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	<u>39</u>
b	Total number of participants at the end of the plan year	5b	<u>52</u>
c	Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	5c	
6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.).....	☒ Yes ☐ No	
b	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.).....	☒ Yes ☐ No	
If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.			
c	If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?	☒ Yes ☐ No ☐ Not determined	

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.	09/26/2014	MARY ANN POWELL
	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 0	187932
b	Total plan liabilities	7b	
c	Net plan assets (subtract line 7b from line 7a)	7c 0	187932
8	Income, Expenses, and Transfers for this Plan Year	(a) Amount	(b) Total
a	Contributions received or receivable from:		
	(1) Employers	8a(1) 187932	
	(2) Participants	8a(2)	
	(3) Others (including rollovers)	8a(3)	
b	Other income (loss)	8b	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	187932
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	
e	Certain deemed and/or corrective distributions (see instructions)	8e	
f	Administrative service providers (salaries, fees, commissions)	8f	
g	Other expenses	8g	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h	0
i	Net income (loss) (subtract line 8h from line 8c)	8i	187932
j	Transfers to (from) the plan (see instructions)	8j	

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1C 3B
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	
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 unpaid minimum required contribution for current year from Schedule SB (Form 5500) 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

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 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **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>SANTA MONICA AMUSEMENTS, LLC CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>SANTA MONICA AMUSEMENTS, LLC</u>	D Employer Identification Number (EIN) <u>95-4875750</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 _____ Day _____ Year _____	
2 Assets:	
a Market value	2a <u>0</u>
b Actuarial value	2b <u>0</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>0</u>
b For terminated vested participants.....	3b <u>0</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>0</u>
(3) Total active.....	3c(3) <u>39</u>
d Total.....	3d <u>39</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>6.20</u> %
6 Target normal cost	6 <u>148333</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	
Signature of actuary <u>JEFFREY F. HARTMANN, FSA, MSPA</u>	Date <u>08/28/2014</u>
Type or print name of actuary <u>KRAVITZ, INC.</u>	Most recent enrollment number <u>14-02699</u>
Firm name <u>15760 VENTURA BLVD, SUITE 910 ENCINO, CA 91436-3017</u>	Telephone number (including area code) <u>818-995-6100</u>
Address of the firm	

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	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>0.00</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		0
b	Interest on (a) using prior year's effective interest rate of <u>0.00</u> % except as otherwise provided (see instructions)		
c	Total available at beginning of current plan year to add to prefunding balance		0
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	100.00 %
15	Adjusted funding target attainment percentage	15	100.00 %
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	80.00 %
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
05/09/2014	187932				
			Totals ►	18(b)	187932
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 173267
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: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %	☐ 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	148333	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
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	148333	
	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	148333	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	173267	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	24934	
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	0	

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		

**SANTA MONICA AMUSEMENTS, LLC
CASH BALANCE PENSION PLAN
EIN 95-4875750 Plan Number 002**

Schedule SB, Line 22 - Description of Weighted Average Retirement Age.

The assumed average retirement age is 65.

Participants are assumed to retire at the plan's Normal Retirement Age,
or at the end of the current plan year if later.

SANTA MONICA AMUSEMENTS, LLC
CASH BALANCE PENSION PLAN
EIN 95-4875750 Plan Number 002

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

Valuation Date First day of the plan year.
Current valuation date is January 1, 2013.

Actuarial Method Unit credit.

Actuarial Assumptions

- Interest Rates per annum, compounded annually
(use the rate for each participant based upon the date of payment being valued)

	85% of 25-Year averages (minimum funding)	24-month averages (maximum)	Spot rates (PBGC)
-- First 5 Years after valuation date	4.94%	1.62%	1.00%
Next 15 Years	6.15%	4.40%	3.57%
More than 20 years after val date	6.76%	5.45%	4.77%

First column, based on 25-year averages, is used to determine AFTAP and minimum contributions.
Second column, based on 24-month averages, is used to determine maximum deductible contributions.
Third column, based on spot interest rates, is used to determine PBGC standard target liabilities.

The interest rates above are from the set of interest rates prescribed in the Pension Protection Act of 2006, and the Moving Ahead for Progress in the 21st Century Act, as published in periodic IRS notices.

- Accumulation Rate (for account earnings and converting balances to annuities) 4.50% per annum compounded annually, for all future years.
The prior year-end 30-year treasury rate (not less than 4.00%) is used for the current plan year. This rate and the 94 GAR mortality table are used to convert balances to annuities.

- Experience - Active Employees

- Retirement Normal Retirement Age.
- Death None.
- Other Separation None.
- Earnings Progression None.
Compensation based on rate of pay for current year.
Mid-year new entrants included.

- Retired Mortality

- Conversion to Annuities 1994 Group Annuity Reserving (94 GAR) unisex table projected to 2002.
- Funding RP-2000 combined Mortality tables for males and females, projected to 2013

The mortality rates for Funding are from the mortality tables prescribed in federal regulations and notices, as authorized by the Pension Protection Act of 2006.

- Form of Payment Lump Sum.
- Expense Loading None.
- Asset Valuation Basis Market Value, including discounted contributions receivable.

Notice to Plan Sponsor about the selection of Interest Rate assumptions and Asset valuation:

The Pension Protection Act of 2006 prescribes that the above segment interest rates will be used as a default unless the Plan Sponsor notifies the actuary that he elects to use different assumptions:

- a. The above segment interest rates represent the rates for the month prior to the valuation date. The Plan Sponsor may elect to use rates applicable to 1 to 4 months prior to the latest month.
- b. Assets are valued at fair market value, without any averaging. The Plan Sponsor may ask the actuary to use an average asset value over up to 24 months.

The Plan Sponsor should notify us immediately if any of these alternative elections are desired.

**SANTA MONICA AMUSEMENTS, LLC
CASH BALANCE PENSION PLAN
EIN 95-4875750 Plan Number 002**

Schedule SB, Part V -- Summary of Plan Provisions

Effective Date January 1, 2013

Definitions

- Plan Year January 1 through December 31.
- Compensation Total compensation paid during Plan Year.
- Years of Service Service for eligibility, vesting and benefits based upon entire period of service. The 1,000 hours of service method is used in measuring this service for eligibility and vesting. The 500 hours of service method is used in measuring this service for benefits.
- Accrued Pension Actuarial equivalent of the balance of the Participant's Accumulation Account as of Valuation Date projected to his Normal Retirement Date.
- Actuarial Equivalence Based on the 30-year Treasury interest rate for the month preceding the first day of the plan year (not less than 4%) and mortality in accordance with the 1994 Group Annuity Reserving table projected to 2002.
- Accumulation Account Hypothetical account established for each participant. Each plan year, the account is credited with participant's hypothetical contribution. Account accumulates guaranteed earnings based on 30-year Treasury securities interest rate in effect for the month preceding the first day of the plan year, but not less than 4%.

- Hypothetical Contribution	Contribution formula varies by participant. The minimum annual contribution for eligible participants is the amount equivalent to providing annual annuity of 0.50% of annual compensation, beginning at normal retirement age. Contribution amounts this year range from 1.11% to 83.00% of prior year compensation.
Eligibility	Employees become eligible upon attainment of age 18 and completion of 1 year of service, and enter the plan on the January 1 or July 1 following completion of the eligibility requirements. However, employees not listed in the Appendix of Eligible Employees are excluded from the Plan.
Normal Retirement	
- Age	Age 65.
- Annual Pension	The participant's Accrued Benefit determined as of his Normal Retirement Date based on the actuarial equivalent value of the Accumulation Account.
- Payment of Pensions	Straight life annuity for single employees. Reduced Joint and 100% Survivor annuity for married employees. Optional forms of benefits include single sum and annuities.
Early Retirement Benefit	Same as Severance Benefit.
Late Retirement Benefit	Actuarial equivalent of Accumulation Account as of the participant's late retirement date.
Disability Benefit	Actuarial equivalent value of accrued pension.

Severance Benefit

Accrued pension times vested percentage. The vested percentage is based on Years of Service as follows:

Years of Service	Vested Percentage
0	0%
1	33%
2	66%
3 or more	100%

Death Benefit Before Retirement

- Active Participants Actuarial equivalent value of accrued pension.
- Former Participants 100% of the value of the vested deferred pension.

Top-Heavy Provisions

- Minimum Benefit For employees also participating in the Santa Monica Amusements, LLC Profit Sharing Plan, contribution of 5% of total compensation to be provided under that plan.
- Minimum Vesting 100% after 3 years of service - same as the plan vesting schedule above.

Voluntary Contributions

Not Permitted

Rollover Contributions

Not Permitted

Loans to Participants

Not Permitted

Santa Monica Amusements, LLC Cash Balance Pension Plan
EIN/PN: 95-4875750 / 002

[illegible]

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

► **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 Oral Surgery Services, L.L.C. Cash Balance Pension Plan	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Oral Surgery Services, L.L.C.	D Employer Identification Number (EIN) 72-1333736	
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>1</u>	Day <u>1</u>	Year <u>2013</u>
2 Assets:			
a Market value	2a	1,148,916	
b Actuarial value	2b	1,148,916	
3 Funding target/participant count breakdown:			
a For retired participants and beneficiaries receiving payment	3a	0	(1) Number of participants
b For terminated vested participants	3b	1	(2) Funding Target
c For active participants:			
(1) Non-vested benefits	3c(1)	1,364	
(2) Vested benefits	3c(2)	1,073,437	
(3) Total active	3c(3)	19	1,074,801
d Total	3d	20	1,075,392
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	5.99 %	
6 Target normal cost	6	304,006	

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		September 9, 2014
	Signature of actuary	Date
	John W. Horning, FSA	14-03135
	Type or print name of actuary	Most recent enrollment number
	Kravitz, Inc.	(818) 995-6100
	Firm name	Telephone number (including area code)
	15760 Ventura Blvd, Suite 910	
	Encino	
	CA 91436-3017	
	Address of the firm	

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	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>4.12</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		22,908
b	Interest on (a) using prior year's effective interest rate of <u>4.70</u> % except as otherwise provided (see instructions)		1,077
c	Total available at beginning of current plan year to add to prefunding balance		23,985
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	106.83 %
15	Adjusted funding target attainment percentage	15	106.83 %
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	100.57 %
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
03/25/2013	25,000		07/31/2013	110,000	
04/15/2013	25,000		10/08/2013	50,000	
05/24/2013	25,000		02/25/2014	139,477	
06/11/2013	25,000				
06/21/2013	25,000				
07/09/2013	25,000				
			Totals ►	18(b) 449,477	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	431,276
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: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 68
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	304,006	
b Excess assets, if applicable, but not greater than line 31a	31b	73,524	
32 Amortization installments:	Outstanding Balance Installment		
a Net shortfall amortization installment.....	0	0	
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	230,482	
	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	230,482	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	431,276	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	200,794	
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	0	

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		



data@kravitzinc .com

09/26/2014 11:05 AM

To EFAST2coordinator@kravitzinc.com

cc

Subject Filing Status Update - Oral Surgery Services, L.L.C. Cash
Balance Pension Plan

Plan ID 30079

Oral Surgery Services , L.L.C. Cash Balance Pension Plan

Greetings,

The Filing Status for Oral Surgery Services, L.L.C. Cash Balance Pension Plan has been updated.

Name: Oral Surgery Services, L.L.C. Cash Balance Pension
Plan

EIN: 721333736

Number: 003

Plan Year: 2013

Form Year: 2013

Current Status: Filing_Received

ACK ID: 20140926130431P040001076153001

Your filing has been accepted by EFAST2. If you find you need to make corrections at a later time, the changes should be made and the corrected filing resubmitted in its entirety as an amended filing.

Thank you.