

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>RIVERSIDE RADIOLOGY AND INTERVENTIONAL ASSOCIATES, INC. CASH BALANCE PLAN</u> 1b Three-digit plan number (PN) <u>002</u> 1c Effective date of plan <u>01/01/2009</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>RIVERSIDE RADIOLOGY AND INTERVENTIONAL ASSOCIATES, INC.</u> <u>3525 OLENTANGY RIVER ROAD</u> <u>COLUMBUS, OH 43214</u>	2b Employer Identification Number (EIN) <u>31-0983140</u> 2c Sponsor's telephone number <u>614-340-7747</u> 2d Business code (see instructions) <u>621111</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 4c PN
a Sponsor's name	
5a Total number of participants at the beginning of the plan year	5a <u>62</u>
b Total number of participants at the end of the plan year	5b <u>73</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	MICHAEL PEATROWSKY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/26/2014	MICHAEL PEATROWSKY
	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	6084871	7782062
b Total plan liabilities	7b	0	
c Net plan assets (subtract line 7b from line 7a)	7c	6084871	7782062
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	2281744	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	300327	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		2582071
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	847254	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f	37626	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		884880
i Net income (loss) (subtract line 8h from line 8c)	8i		1697191
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:
1B 1C

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	X	
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>RIVERSIDE RADIOLOGY AND INTERVENTIONAL ASSOCIATES, INC. CASH BALANCE 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>RIVERSIDE RADIOLOGY AND INTERVENTIONAL ASSOCIATES, INC.</u>	D Employer Identification Number (EIN) <u>31-0983140</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>12</u> Day <u>31</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>5449304</u>
b Actuarial value	2b <u>5449304</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>4601024</u>
(3) Total active.....	3c(3) <u>73</u>
d Total.....	3d <u>73</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>6.26 %</u>
6 Target normal cost	6 <u>1368416</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>09/15/2014</u>
	Signature of actuary	Date
<u>MICHAEL J. PEATROWSKY</u>		<u>14-07621</u>
	Type or print name of actuary	Most recent enrollment number
<u>MILLIMAN, INC.</u>		<u>402-393-9400</u>
	Firm name	Telephone number (including area code)
<u>1120 SOUTH 101ST STREET SUITE 400 OMAHA, NE 68116</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	58336
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	58336
10 Interest on line 9 using prior year's actual return of <u>8.31</u> %		4848
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		1229685
b Interest on (a) using prior year's effective interest rate of <u>6.99</u> % except as otherwise provided (see instructions)		
c Total available at beginning of current plan year to add to prefunding balance		1229685
d Portion of (c) to be added to prefunding balance		1171347
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	1234531

Part III Funding Percentages		
14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	116.15 %
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	118.64 %
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
02/07/2013	107517		06/27/2013	20944	
02/28/2013	107882		07/11/2013	571468	
03/20/2013	107883		07/31/2013	51198	
04/15/2013	138598		08/29/2013	51398	
04/25/2013	20944		09/27/2013	51398	
05/30/2013	20944		10/17/2013	415799	
			Totals ►	18(b) 2281744	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	2332758
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 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)		
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)		
10	Interest on line 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		
	b Interest on (a) using prior year's effective interest rate of _____% except as otherwise provided (see instructions)		
	c Total available at beginning of current plan year to add to prefunding balance		
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)		

Part III Funding Percentages			
14	Funding target attainment percentage	14	%
15	Adjusted funding target attainment percentage	15	%
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	%
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
10/31/2013	78571				
11/27/2013	78273				
01/09/2014	458927				
			Totals ►	18(b)	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
b Contributions made to avoid restrictions adjusted to valuation date	19b
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c
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 62
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	1368416
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	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	1368416
	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	1368416
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	2332758
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	964342
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	

Form 5500-SF

Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty CorporationShort Form Annual Return/Report of Small Employee
Benefit PlanThis form is required to be filed under sections 104 and 4085 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

2013

This Form is Open to Public
Inspection

Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning		01/01/2013	and ending	12/31/2013
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	☐ OFVC program	
	☐ special extension (enter description)			

Part II Basic Plan Information—enter all requested information

1a Name of plan Riverside Radiology and Interventional Associates, Inc. Cash Balance Plan		1b Three-digit plan number (PN) ▶	002
		1c Effective date of plan	01/01/2009
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) Riverside Radiology and Interventional Associates, Inc. 3525 Olentangy River Road Columbus OH 43214		2b Employer Identification Number (EIN) 31-0983140	
		2c Sponsor's telephone number (614) 340-7747	
		2d Business code (see instructions)	621111
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	62
b Total number of participants at the end of the plan year		5b	73
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	<i>Kelli Lieb</i>	9/22/14	Kelli Lieb
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<i>Kelli Lieb</i>	9/22/14	Kelli Lieb
	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)

**DOL e-file Signature and Filing Authorization
for the Form 5500 Series Report**

Name of Plan: Riverside Radiology and Interventional Associates, Inc. Cash Balance Plan
EIN / PN: 31-0983140/002
Plan Year Ending: January 1, 2013 – December 31, 2013

PART I Return Information (in whole dollars)

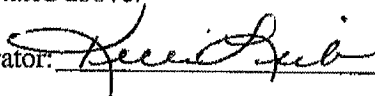
Total employer contributions - Line 8a(1) of Form 5500-SF	\$2,281,744
Net assets available for benefits - Line 7c, column (b) of Form 5500-SF	\$7,782,062

PART II Declaration and Signature of Authorized Signer

Under penalties of perjury, I declare that I have examined the return/report, including all applicable schedules, and to the best of my knowledge and belief, it is true, correct, and complete.

I further declare that the information provided in Part I above is the same as shown on Form 5500. I hereby authorize Milliman, Inc. (EIN: 91-0675641) to (a) assist me in applying for my EFAST2 credentials; (b) apply my EFAST2 credentials as part of the EFAST2 signing ceremony; and/or (c) to file the return electronically through EFAST.

This authorization is applicable only to the filing for the above-named Plan and applies only for Plan year end stated above.

Plan Administrator:  Date: 9/23/14

PART III Certification of Designated Service Provider

On behalf of Milliman, Inc., I hereby certify that the firm will use the authority granted only for the express purposes described above; that the firm will not disclose EFAST credentials or other confidential information to any parties other than the DOL, as required for EFAST filing; and that the firm will take reasonable steps to assure that confidential information provided by the Plan Administrator or Plan Sponsor is protected from unauthorized disclosure.

For the service provider:  Date: 9/25/2014
Michael J. Peatrowsky, MAAA, EA
Actuary

The designated service provider must retain this authorization.
Do not submit this form to the DOL unless requested to do so.

Riverside Radiology and Interventional Associates, Inc. Cash Balance Plan
EIN/PN: 31-0983140/002

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

We assume retirement at age 62 or current age if older. Therefore, the weighted average retirement age is 62.

Riverside Radiology and Interventional Associates, Inc. Cash Balance Plan
EIN/PN: 31-0983140/002
Attachment to 2013 Form 5500
Schedule SB, Line 19 - Discounted Employer Contributions

Line 19a. - Contribution Allocated Toward Unpaid Minimum Required Contribution from Prior Plan Years

None

Line 19b. - Contributions Made To Avoid Benefit Restrictions

Date	Plan Year to Apply Contribution	Effective Interest Rate	Contribution Amount	Discounted Value as of 12/31/2013
None				
Total			0	0

Line 19c. - Contributions Allocated Toward Minimum Required Contribution for Current Year

Date	Plan Year to Apply Contribution	Effective Interest Rate	Late Quarterly Interest Rate	Contribution Amount	Discounted Value as of 12/31/2013
2/7/2013	2013	6.26%		107,517	113,527
2/28/2013	2013	6.26%		107,882	113,516
3/20/2013	2013	6.26%		107,883	113,140
4/15/2013	2013	6.26%		138,598	144,724
4/25/2013	2013	6.26%		20,944	21,833
5/30/2013	2013	6.26%		20,944	21,706
6/27/2013	2013	6.26%		20,944	21,606
7/11/2013	2013	6.26%		571,468	588,154
7/31/2013	2013	6.26%		51,198	52,518
8/29/2013	2013	6.26%		51,398	52,469
9/27/2013	2013	6.26%		51,398	52,216
10/17/2013	2013	6.26%		415,799	421,019
10/31/2013	2013	6.26%		78,571	79,373
11/27/2013	2013	6.26%		78,273	78,717
1/9/2014	2013	6.26%		458,927	458,240
Total				2,281,744	2,332,758

Riverside Radiology and Interventional Associates, Inc. Cash Balance Plan
EIN/PN: 31-0983140/002
Schedule SB, Line 26 – Schedule of Active Participant Data

Number of Participants by Age and Service Groups

Age	Years of Vesting Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	
0-24	-	-	-	-	-	-	-	-	-	-	-
25-29	-	-	-	-	-	-	-	-	-	-	-
30-34	-	6	-	-	-	-	-	-	-	-	6
35-39	-	5	8	-	-	-	-	-	-	-	13
40-44	-	3	7	1	-	-	-	-	-	-	11
45-49	-	1	8	10	2	-	-	-	-	-	21
50-54	-	2	1	1	2	-	-	-	-	-	6
55-59	-	3	2	1	-	2	-	-	-	-	8
60-64	-	2	-	1	-	1	-	1	-	-	5
65-69	-	2	-	-	-	-	1	-	-	-	3
70&Up	-	-	-	-	-	-	-	-	-	-	-
Total	-	24	26	14	4	3	1	1	-	-	73

Riverside Radiology and Interventional Associates, Inc. Cash Balance Plan
EIN/PN: 31-0983140/002
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

The actuarial cost method is a particular technique used by the actuary for establishing the amount and incidence of annual actuarial costs. The actuarial cost method determines the portion of the ultimate cost of a pension plan that should be allocated to each year (known as the normal cost). The cost method is thus a budgeting tool that helps to ensure that the pension plan will be adequately and systematically funded.

The annual cost for a pension plan is determined using the unit credit cost method. The ultimate cost for a pension plan will be determined not by the cost method but by the benefits and expenses which become payable and the earnings which are obtained on the investments of the Plan. In addition, the choice of actuarial assumptions will affect the current level of contributions and pattern of future contributions.

Under the unit credit cost method, the target normal cost for each participant is equal to the present value of the projected benefit (salary increases may be included) one year from the valuation date minus the present value of accrued benefits as of the valuation date. The target normal cost for the Plan is the total of the individually computed target normal costs for all participants including the costs for any death or disability benefits under the Plan.

The target liability at any point in time for an active participant is the present value of the participant's accrued benefit. For persons receiving benefits or entitled to a deferred vested retirement income, the target liability is equal to the present value of their future benefit payments. The total target liability for the Plan is the total of the individually computed target liability amounts for all participants.

Certain assumptions are made in the calculation of the target liability, such as: interest rates, mortality, turnover, etc. which are assumed to hold for many years into the future. Since actual experience may differ somewhat from the assumptions, the costs determined by the valuation must be regarded as estimates of the true costs of the Plan.

The actuarial value of assets equals the fair market value of assets.

Riverside Radiology and Interventional Associates, Inc. Cash Balance Plan
EIN/PN: 31-0983140/002
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Interest rates

For purposes of determining the Adjusted Funding Target Attainment Percentage (AFTAP) and minimum required contribution, the valuation interest rates used are the MAP-21 rates issued by the Department of the Treasury in Notice 2013-11 for 2013:

<u>Segment one</u>	<u>Segment two</u>	<u>Segment three</u>
4.94%	6.15%	6.76%

For maximum deductible contribution purposes, the valuation interest rates are the three segmented rates with no look back period:

<u>Segment one</u>	<u>Segment two</u>	<u>Segment three</u>
1.28%	4.05%	5.07%

Salary increases

None assumed

Explicit provision for expenses

None assumed

Mortality rates - PPA funding

Post-retirement: None

Pre-retirement: PPA Combined tables as prescribed on the valuation date

Withdrawal and disability rates

None assumed

Retirement rates

Participants are assumed to retire at age 62, or 5 years of plan participation, if later.

Riverside Radiology and Interventional Associates, Inc. Cash Balance Plan
EIN/PN: 31-0983140/002
Schedule SB, Part V – Summary of Plan Provisions

Definitions

Accrued benefit

The actuarial equivalent of the participant's hypothetical account as of the normal retirement date, taking into account all pension credit allocations and interest adjustments.

Actuarial equivalent

For all purposes, actuarial equivalent means a form of benefit differing in time, period and/or manner of payment from another form of benefit but having the same value when computed based upon the following interest and mortality assumptions:

Interest: 4.53%

Mortality: 2013 417(e) mortality

Annual earnings

The total salary, overtime pay, and bonus earned during the plan year.

Applicable interest rate

The second segment rate applied under the rules similar to the Code Section 403(h)(2)(c) rules for the second calendar month preceding the Plan Year.

Effective date

The effective date of the Plan is January 1, 2009.

Eligible employee

Any employee who is a Physician Shareholder, full time employed Physician (as determined on date of hire), employed Physicians on partnership track, and executive management as defined on the books and records of the employer.

Entry date

Entry date means the eligibility requirements are met.

Accrual of earnings credit

For each plan year in which an individual is an active participant and completes at least 1000 hours of service, the participant receives a cash balance contribution equal to the amount specified in their group classification.

Accrual of interest credits

For each plan year, and continuing until the last month before payment of a participant's benefit, the hypothetical account shall be credited with a hypothetical interest amount. The interest is credited by multiplying the balance of the participant's hypothetical account as of the beginning of the plan year by the applicable interest rate.

Limitation year

The limitation year is the 12-month period beginning January 1 and ending December 31.

Normal retirement age

A participant's normal retirement age is age 62, or 5 years of plan participation if later.

Riverside Radiology and Interventional Associates, Inc. Cash Balance Plan
EIN/PN: 31-0983140/002
Schedule SB, Part V – Summary of Plan Provisions

One year break-in-service

A one-year break-in-service occurs in any plan year during which the employee completes 500 or fewer hours of service.

Plan year

The plan year is the 12-month period beginning January 1 and ending December 31.

Vested accrued benefit

A participant's vested accrued benefit as of a given date is equal to the product of his accrued benefit multiplied by his vested percentage as of that same date.

Vesting schedule

A Participant will be vested upon plan entry.

Year of vesting service

A year of vesting service is credited for a plan year in which an employee has at least 1000 hours of service.

Participation

An employee who is not an excluded employee will become a participant in the Plan on the plan entry date that coincides with the date of hire and the attainment of age 21.

The plan entry date is the date the participant satisfies the participation requirements.

Normal retirement

The normal retirement pension is equal to the accrued benefit. The normal form of payment is a straight life annuity.

Early retirement

No early retirement is provided under the plan.

Termination benefit

In the event of the termination of a participant's employment prior to his or her normal retirement date, the participant will be entitled to the vested cash balance account.

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 Riverside Radiology and Interventional Associates, Inc.	B Three-digit plan number (PN) ►	<u>002</u>
Cash Balance		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Riverside Radiology and Interventional Associates, Inc.	D Employer Identification Number (EIN) 31-0983140	
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>12</u> Day <u>31</u> Year <u>2013</u>			
2 Assets:			
a Market value	2a	5,449,304	
b Actuarial value	2b	5,449,304	
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	0	0
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		4,601,024
(3) Total active	3c(3)	73	4,601,024
d Total	3d	73	4,601,024
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	6.26 %	
6 Target normal cost	6	1,368,416	

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>9/15/2014</u> Date
<u>Michael J. Peatrowsky</u> Type or print name of actuary		<u>14-07621</u> Most recent enrollment number
<u>Milliman, Inc.</u> Firm name		<u>(402) 393-9400</u> Telephone number (including area code)
<u>1120 South 101st Street</u> <u>Suite 400</u> <u>Omaha NE 68116</u> Address of the firm		

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	58,336
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	58,336
10 Interest on line 9 using prior year's actual return of <u>8.31</u> %		4,848
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		1,229,685
b Interest on (a) using prior year's effective interest rate of <u>6.99</u> % except as otherwise provided (see instructions)		
c Total available at beginning of current plan year to add to prefunding balance		1,229,685
d Portion of (c) to be added to prefunding balance		1,171,347
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	1,234,531

Part III Funding Percentages

14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	116.15 %
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	118.64 %
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
02/07/2013	107,517		06/27/2013	20,944	
02/28/2013	107,882		07/11/2013	571,468	
03/20/2013	107,883		07/31/2013	51,198	
04/15/2013	138,598		08/29/2013	51,398	
04/25/2013	20,944		09/27/2013	51,398	
05/30/2013	20,944		10/17/2013	415,799	
Totals ►			18(b)	2,281,744	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	2,332,758

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 62
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	1,368,416										
b Excess assets, if applicable, but not greater than line 31a	31b	0										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment.....</td> <td>0</td> <td>0</td> </tr> <tr> <td>b Waiver amortization installment</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment.....	0	0	b Waiver amortization installment	0	0
	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	0										
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	1,368,416										
		Carryover balance	Prefunding balance									
35 Balances elected for use to offset funding requirement.....	0	0	0									
36 Additional cash requirement (line 34 minus line 35).....	36	1,368,416										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	2,332,758										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	964,342										
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		