## 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).

1210-0089

OMB Nos. 1210-0110

2013

This Form is Open to Public Inspection

							ctions to the Form 55			
Pa	rt I	Annual Report	der	ntification Informat	ion					
For	calenda	ar plan year 2013 or fis	cal p	olan year beginning 0	1/01/2013	3	and ending	12/31/	2013	
<b>A</b> 1	Γhis ret	urn/report is for:	X	a single-employer plan		a multiple-employer pl	an (not multiemployer	)	a one-particip	pant plan
ВТ	This ret	urn/report is:		the first return/report		the final return/report				
				an amended return/repor	t 🗌 a	a short plan year returi	n/report (less than 12 r	nonths	)	
C	Check b	box if filing under:	X	Form 5558		automatic extension			DFVC progra	am
			Ē	special extension (enter	description	n)			_	
Pa	rt II	Basic Plan Info	rma	ation—enter all requeste	ed informa	ation				
1a	Name	of plan		•				1b	Three-digit	
WATE	R'S E	DGE DERMATOLOGY	401	(K) PLAN					plan number	004
								10	(PN)	001
								10	Effective date of 01/01/	
		ponsor's name and add DGE DERMATOLOGY		s; include room or suite n	umber (er	mployer, if for a single-	employer plan)	2b	Employer Identii (EIN) 65-08	fication Number 44229
600 V	II I AGI	E SQUARE CROSSIN	G					2c	Sponsor's telep	
		CH GARDENS, FL 334						2d	Business code (	
3a	Plan ad	dministrator's name an	d ad	Idress XSame as Plan S	ponsor N	ame Same as Plar	Sponsor Address	3b	Administrator's I	EIN
								3с	Administrator's t	telephone number
1	If the n	acma and/or FINI of the	nlar	ananaar baa abanaad a	inaa tha la	ant noturn/nament filed fo	arthia plan antartha	46		
4				n sponsor has changed s from the last return/repo		ast return/report filed fo	or this plan, enter the	4b	EIN	
	name,			n sponsor has changed s from the last return/repo		ast return/report filed fo	or this plan, enter the		EIN PN	
a	name, Sponso	, EIN, and the plan nun or's name	nber		rt.	·	· 			112
а 5а	name, Sponso Total r	, EIN, and the plan nun or's name number of participants	nber at th	from the last return/repo	ear			4c 5a		112 117
a 5a b	name, Sponso Total r Total r Numbe	EIN, and the plan nun or's name number of participants number of participants er of participants with a	at th	from the last return/repo	eard of the p	olan year (defined bene	fit plans do not	4c 5a		
a 5a b c	name, Sponso Total r Total r Numbe comple	EIN, and the plan nun or's name number of participants number of participants er of participants with a lete this item)	at th	te beginning of the plan year unt balances as of the en	eard of the p	olan year (defined bene	fit plans do not	4c 5a 5b	PN	117
a 5a b c	name, Sponso Total r Total r Number comple Were Are yo	EIN, and the plan numor's name number of participants number of participants er of participants with a lete this item)	at the according the attention at the according the according the according the according the according to t	te beginning of the plan year end of the plan year end of the plan year into the plan year ing the plan year invested annual examination and it	eard of the p	olan year (defined bene 	rfit plans do not tions.)	4c 5a 5b 5c	PN	87 X Yes No
a 5a b c	name, Sponso Total r Total r Number comple Were Are younder	EIN, and the plan numor's name number of participants number of participants er of participants with a lete this item)	at the according to th	refrom the last return/reporter beginning of the plan year  unt balances as of the enumber of the plan year invested annual examination and the instructions on waiver of	eard of the p d in eligible report of a seligibility a	olan year (defined bene e assets? (See instruc an independent qualifie	rfit plans do not tions.)d public accountant (l	4c 5a 5b 5c	PN	117
a 5a b c c 6a b	Total r Total r Number Comple Were Are you under If you	EIN, and the plan numor's name number of participants number of participants er of participants with a lete this item)	at th at th according duri	the beginning of the plan year end of the plan year end of the plan year into balances as of the end of the plan year invested annual examination and the instructions on waiver eline 6a or line 6b, the p	eard of the p d in eligible report of a eligibility a lan canno	e assets? (See instruction independent qualifier and conditions.)	efit plans do not tions.)d public accountant (I	4c 5a 5b 5c PA)	PN	117 87
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a 5a b c C Caur Undo SB c	name, Sponso Total r Total r Numbe comple Were Are you under If you If the p	EIN, and the plan numor's name number of participants number of participants er of participants with a lete this item)	at th according the according to	the beginning of the plan you be end of the plan year  unt balances as of the ending the plan year invested annual examination and the instructions on waiver eline 6a or line 6b, the plan, is it covered under the complete filing of this repealties set forth in the ingreed by an enrolled actual	d of the p d in eligible report of a eligibility a lan canno PBGC ine	e assets? (See instruction independent qualifier and conditions.)	tions.)	4c 5a 5b 5c Form	PN    1 5500.   Yes  No  established.   No cluding, if applic	87  X Yes No  X Yes No  Not determined  able, a Schedule
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a 5a b c c 6a b C C C C C C C C C C C C C C C C C C	name, Sponso Total r Total r Numbe comple Were Are you under If you If the p tion: A er pena or Sche ef, it is t	EIN, and the plan numor's name number of participants number of participants er of participants with a lete this item)	at th at th acco disconnection at the acco disconnection at durit the acco disconnection at the	the beginning of the plan you be end of the plan year invested annual examination and the instructions on waiver of line 6a or line 6b, the plan, is it covered under the complete filing of this rependition of the instructions on waiver of the complete filing of this rependitions set forth in the ingued by an enrolled actual electronic signature.	d of the public report of a eligibility a lan canno PBGC instructions ary, as we	e assets? (See instruction independent qualifier and conditions.)	tions.)	4c 5a 5b 5c	PN    5500.   Yes  No     No      No	87  X Yes No X Yes No Not determined  able, a Schedule knowledge and  ministrator

Form 5500-SF 2013 Page **2** 

Pa	rt III Financial Information								
7	Plan Assets and Liabilities		(a) Beginning of Ves				(h) End of Voca		
_ <u>'</u> _a		7a	(a) Beginning of Yea		+		(b) End of Year 2856518		
<u>a</u>	Total plan assets  Total plan liabilities	7a 7b		0			200010		
	Net plan assets (subtract line 7b from line 7a)	76 7c	207231				2856518		
8	, ,	70		-					
	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount				(b) Total		
и	(1) Employers	12897	9						
	(2) Participants	30838	9						
	(3) Others (including rollovers)								
b	Other income (loss)	8b	35624	3					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					807542		
d	Benefits paid (including direct rollovers and insurance premiums								
	to provide benefits)	8d	2164						
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e	59						
<u>f</u>	Administrative service providers (salaries, fees, commissions)	8f	109	5					
g	Other expenses	8g							
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					23338		
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i					784204		
<u>j</u>	Transfers to (from) the plan (see instructions)	8j							
Pai	t IV Plan Characteristics								
9a b	If the plan provides pension benefits, enter the applicable pension 2F 2G 2J 2K 2T 3D  If the plan provides welfare benefits, enter the applicable welfare fe								
Par	t V   Compliance Questions						T		
10	During the plan year:				Yes	No	Amount		
a	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	iciary Corr	ection Program)	10a		X			
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		X			
				10c	Χ		125000		
	Did the plan have a loss, whether or not reimbursed by the plan's	fidelity box	nd, that was caused by fraud	10d		X	120000		
	or dishonesty?  Were any fees or commissions paid to any brokers, agents, or oth			100					
C	insurance service, or other organization that provides some or all				X				
	instructions.)			10e	^		3957		
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X			
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	end.)	10g	X		8628		
h	2520.101-3.)	•		10h		X			
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10			10i					
Part	VI Pension Funding Compliance								
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)								
11a	Enter the unpaid minimum required contribution for current year fr					11a			
12	Is this a defined contribution plan subject to the minimum funding	requireme	ents of section 412 of the Code	or se	ection (	302 of	ERISA? Yes X No		
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,								
	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.		Mon		, and e	enter th Day	ne date of the letter ruling Year		
<u> </u>	you completed line 12a, complete lines 3, 9, and 10 of Schedule	e MB (For	m 5500), and skip to line 13.		1		T		
h	Enter the minimum required contribution for this plan year					12b	1		

Page	3 -		1
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С	Enter the amount contributed by the employer to the plan for this plan year	12c		
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d		
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No N/A
Part	VII Plan Terminations and Transfers of Assets			
13a	Has a resolution to terminate the plan been adopted in any plan year?	Y	es X No	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the coof the PBGC?	ontrol 		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)	)		
1	<b>3c(1)</b> Name of plan(s):	c(2) Ell	V(s)	<b>13c(3)</b> PN(s)
Part	VIII Trust Information (optional)			
14a	Name of trust	l <b>4b</b> Tr	ust's EIN	

## 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).

1210-0089

OMB Nos. 1210-0110

2013

This Form is Open to Public Inspection

Pension Be	enefit Guaranty Corporation	▶ Complete all entries in accorda	nce w	ith t	he instr	uct	tions to the Form 550	0-SF.		
Part i	Annual Report	Identification Information								
For calenda	ar plan year 2013 or fi	scal plan year beginning 01/01/2013					and ending 1	12/31/	2013	
A This ret	turn/report is for:	1	•				ın (not multiemployer)		a one-partici	pant plan
<b>B</b> This ret	turn/report is:	· · ·			ım/repo		leanest (lean than 12 m	antha'	,	
_							report (less than 12 m	OHUIS		<b></b>
C Check I	box if filing under:	Form 5558 as special extension (enter description)		tic ex	xtensior	1			DFVC progra	ım
Part II	Rasic Plan Info	rmation—enter all requested information				_				
		mation—enter all requested information	-					1h	Three-digit	
1a Name	•	V 401/K) DI AM							plan number	
WATERSE	DGE DERMATOLOG	1 401(K) PLAN							(PN) •	001
								1c	Effective date o	,
2a Plan s	ponsor's name and ad	dress; include room or suite number (emp	oloyer,	, if fo	r a sing	le-e	mployer plan)	2b	Employer Identi	fication Number
WATERS E	DGE DERMATOLOGY	, INC.						20	(EIN) 65-084	
600 / 81 / 40	E SQUARE CROSSIN	10						20	Sponsor's telep (561) 69	
	CH GARDENS, FL 334							<b>2</b> d	Business code 621111	(see instructions)
		nd address Same as Plan Sponsor Nar	ne [	San	ne as Pl	an	Sponsor Address	3b	Administrator's	EIN
								3c	Administrator's	telephone number
								<u> </u>		
4 If the r	name and/or EIN of the	plan sponsor has changed since the las	t returi	n/rep	ort filed	for	this plan, enter the	4b	EIN	
	, EIN, and the plan nui or's name	mber from the last return/report.						4c	PN	
5a Total r	number of participants	at the beginning of the plan year						5a		112
		at the end of the plan year						5b		117
		account balances as of the end of the pla						5c		87
		during the plan year invested in eligible								Yes 🗌 No
<b>b</b> Are yo	ou claiming a waiver of	the annual examination and report of an ? (See instructions on waiver eligibility and	indepo d cond	ende lition	ent quali is.)	fied	public accountant (IQ	PA) 		X Yes No
		ther line 6a or line 6b, the plan cannot								
		it plan, is it covered under the PBGC insu								Not determined
		or incomplete filing of this return/repor	•							
Linder pane	tion of porture and at	her nenalties set forth in the instructions	i decla	are th	at I hav	/e e	xamined this return/ret	port. ii	ncluding, if applic	able, a Schedule
SB or Sche	edule MB completed air true, correct, and comp	nd signed by an encelled actuary, as well	as the	elec	tronic v	ers	ion of this return/report	l, and	to the best of my	knowledge and
SIGN			10	7	114	٦	Theodore Schiff, M.D.			
HERE	Signature of plan a	dministrator	Date	e T		ヿ	Enter name of individ	ual sig	gning as plan adr	ministrator
SIGN						7			<u> </u>	
HERE	Signature of emplo	yer/plan sponsor	Date			$\Box$	Enter name of individ			
Preparer's	name (including firm n	ame, if applicable) and address; include i	room o	or su	ite numi	ber	(optional)	Pre	parer's telephone	number (optional)

Pa	rt III Financial Information						
7	Plan Assets and Liabilities		(a) Beginning of Yea	(a) Beginning of Year			(b) End of Year
	Total plan assets	7a	2072314				2856518
_	Total plan liabilities	7b	(	0			
	Net plan assets (subtract line 7b from line 7a)	7c	2072314	514			2856518
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total
<del>_</del> a	Contributions received or receivable from:						
	(1) Employers	8a(1)	128979				
	(2) Participants	articipants					<u>.</u>
	(3) Others (including rollovers)	thers (including rollovers)					
<u>b</u>	Other income (loss)	8b	356243	3	-		
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			$\bot$		807542
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	21645	5	$oldsymbol{\perp}$		
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e	598	3	+		<u></u>
f	Administrative service providers (salaries, fees, commissions)	8f	1095	5	_		
g	Other expenses	8g			$\bot$		
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			┷	_	23338
_i	Net income (loss) (subtract line 8h from line 8c)	8i			$\perp$		784204
j	Transfers to (from) the plan (see instructions)	8j					
Pa	rt IV Plan Characteristics						
9a	If the plan provides pension benefits, enter the applicable pension 2F 2G 2J 2K 2T 3D	feature co	des from the List of Plan Chara	acteris	stic Co	des in	the instructions:
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	es from the List of Plan Charac	cterist	ic Cod	les in t	he instructions:
Par	t V Compliance Questions						
10	During the plan year:				Yes	No	Amount
	Was there a failure to transmit to the plan any participant contribution 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidure)	tions within	n the time period described in	10a		х	
t	Were there any nonexempt transactions with any party-in-interest						
	on line 10a.)			10b		×	
	Was the plan covered by a fidelity bond?			10c	X	İ	125000
	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		х	
	Were any fees or commissions paid to any brokers, agents, or oth	ner person	s by an insurance carrier,				
•	insurance service, or other organization that provides some or all	of the ben	efits under the plan? (See	10e	х		3957
	instructions.)					x	0007
f				10f	×	<del>  ^</del>	
ç	Did the plan have any participant loans? (If "Yes," enter amount a	id the plan have any participant loans? (If "Yes," enter amount as of year end.)					8628
				_		-	
F	2520.101-3.)	(See instru	ctions and 29 CFR	10h		x	
i	2520.101-3.)	(See instru	tions and 29 CFR	10h		×	
	2520.101-3.)	(See instru	tions and 29 CFR			х	
	2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10  t VI Pension Funding Compliance  Is this a defined benefit plan subject to minimum funding requirem	he required	notice or one of the	10i	Sched	dule Si	3 (Form Yes X No
Par 11	2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10  t VI Pension Funding Compliance  Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	(See instrument required 1-3	d notice or one of the	10i plete	<del></del>	dule Si	3 (Form Yes X No
11 11	2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10  If 10h was answered "Yes," check the box if you either provided the exceptions to provide a supplied under 29 CFR 2520.10  If 10h was answered "Yes," check the box if you either provided the exceptions to provide the exception to provide the exc	he required 1-3	inotice or one of the  Yes," see instructions and comule SB (Form 5500) line 39	10i		dule Si	Tes X No
Par 11	2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10  If 10h was answered "Yes," check the box if you either provided the exceptions to provide the minimum funding the exception of the minimum funding if 10h was answered "Yes," check the box if you either provided the exceptions to provide the minimum funding the exceptions and the exception of the minimum funding if 10h was answered "Yes," check the box if you either provided the exceptions to provide the exception to provide the exceptions to provide the exception to provide the exception to provide the exception the exception to provide the exception to provide the exception the exception to provide the exception to provide the exception the exception to provide the exception to provide the exception the exception to provide the exception to provide the exception the exception to provide the exception to provide the exception the exception to provide the exception to provide the exception the exception to provide the exception that the exception the exception the exception the exception the exception that the exception the exception the exception that the excep	he required 1-3 hents? (If "	retions and 29 CFR I notice or one of the  Yes," see instructions and comule SB (Form 5500) line 39	10i		dule Si	Tes X No
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Par 11 11: 12	2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10  If 10h was answered "Yes," check the box if you either provided the exceptions to provide the exceptions of the exception of the excep	he required 1-3	d notice or one of the  Yes," see instructions and comute SB (Form 5500) line 39  ents of section 412 of the Code able.)  ed in this plan year, see instructions	10i	ection	dule Si 11a 302 of	ERISA? Yes No

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Form 5500-SF 2013

С	Enter the amount contributed by the employer to the plan for this plan year	12c		
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d		
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No N/A
Part	VII Plan Terminations and Transfers of Assets		'	
13a	Has a resolution to terminate the plan been adopted in any plan year?		res χ No	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC?	control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.)	to		
	3c(1) Name of plan(s):	3c(2) E	IN(s)	13c(3) PN(s)
Part	Trust Information (optional)			
14a	Name of trust	14b т	rust's EIN	