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	enetit Guaranty Corporation	 Complete all entries in accord 	lance with the instruc	ctions to the Form 5500	0-SF.		
Part I	Annual Report I	dentification Information					
For calenda	ar plan year 2013 or fisc	cal plan year beginning 01/01/2013	3	and ending 1	2/31/20	013	
A This ret	urn/report is for:	X a single-employer plan	a multiple-employer p	an (not multiemployer)	Ī	a one-particip	pant plan
B This ret	urn/report is:	the first return/report	the final return/report		_		
		an amended return/report	a short plan year retur	n/report (less than 12 mo	onths)		
C Check b	oox if filing under:	Form 5558	automatic extension			DFVC progra	am
		special extension (enter description	n)				
Part II	Basic Plan Infor	mation—enter all requested informa	ation				
1a Name	of plan					Three-digit	
SPOKANE C	MS DEFINED BENEFI	IT PLAN				plan number	000
						(PN) •	002
					10	Effective date of	
2a Plan or	aanaar'a nama and add	Iress; include room or suite number (e	mplayor if for a single	omployor plan)	2h	01/01/	
SPOKANE C		iless, iliciade 100m of salte namber (e	inployer, il lor a sirigle-	employer plan)			fication Number 75311
40400 F DD	OADWAY AVE BUILD	DINO O			2c	Sponsor's telep	
	OADWAY AVE., BUILI /ALLEY, WA 99206	DING C			2d		(see instructions)
					01	62121	
		d address Same as Plan Sponsor N		Sponsor Address	3b /	Administrator's I 20-15	EIN 575311
POKANE ON	//S, PLLC	SPOKANE VAI	ADWAY AVE., BUILDI LLEY, WA 99206	NG C	3c /		telephone number
						509-926	5-7106
1 If the n	name and/or EIN of the	plan anangar has shanged since the l	act roturn/roport filed fo	or this plan, optor the	4 h	FINI	
		plan sponsor has changed since the labor from the last return/report.	ast return/report filed for	or this plan, enter the	4b	EIN	
	, EIN, and the plan num	plan sponsor has changed since the laber from the last return/report.	ast return/report filed fo	or this plan, enter the	4b 4c		
name, a Sponso	, EIN, and the plan num or's name		· 	·	4c		60
name, a Sponso 5a Total r	EIN, and the plan num or's name number of participants a	nber from the last return/report.					60
name, a Sponso 5a Total r b Total r c Number	EIN, and the plan num or's name number of participants a number of participants a er of participants with a	at the beginning of the plan year at the end of the plan year	olan year (defined bene	fit plans do not	4c 5a 5b		
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name, a Sponso 5a Total r b Total r c Number comple 6a Were	EIN, and the plan numor's name number of participants a number of participants are of participants with a ete this item)	at the beginning of the plan year	olan year (defined bene e assets? (See instruc	fit plans do not	4c 5a 5b 5c	PN	63
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name, a Sponsor 5a Total r b Total r c Number compl 6a Were b Are younder If you	EIN, and the plan number of participants and the plan participants and the plan participants are reflected by the plan's assets out claiming a waiver of 29 CFR 2520.104-46?	at the beginning of the plan year	e assets? (See instruction independent qualifier and conditions.)	tions.)d public accountant (IQI	4c 5a 5b 5c PA)	PN	63
name, a Sponsor b Total r c Number comple 6a Were b Are younder If you c If the p	EIN, and the plan numor's name number of participants and participants are refused in the plan's assets and the plan's assets are claiming a waiver of 29 CFR 2520.104-46? answered "No" to eit plan is a defined benefit	at the beginning of the plan year	e assets? (See instruction independent qualifier and conditions.)	efit plans do not tions.)d public accountant (IQI and must instead use ERISA section 4021)?	4c 5a 5b 5c PA)	PN	¥ Yes No No
name, a Sponsor b Total r c Number compl 6a Were b Are younder If you C If the p	EIN, and the plan number of participants and the plan participants and the plan participants are reflected by the plan's assets and claiming a waiver of 29 CFR 2520.104-46? answered "No" to eit plan is a defined benefit a penalty for the late o	at the beginning of the plan year	e assets? (See instruction independent qualifier and conditions.)	tions.)d public accountant (IQI and must instead use ERISA section 4021)?.	4c 5a 5b 5c PA) Form 9	PN 5500. Yes No established.	X Yes No X Yes No Not determined
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Do	t III Financial Information							
	t III Financial Information	<u> </u>			<u> </u>			
7_	Plan Assets and Liabilities		(a) Beginning of Yea				(b) End of Year	
	Total plan assets	7a	111869		-		1429029	
	Total plan liabilities	. 7b		0			4.400000	
	Net plan assets (subtract line 7b from line 7a)	7c	111869	5	-		1429029	
	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total	_
a	Contributions received or receivable from: (1) Employers	. 8a(1)	10000	0				
	(2) Participants	8a(2)						
	(3) Others (including rollovers)	8a(3)						
b	Other income (loss)	. 8b	22145	6				
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					321456	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d						
е	Certain deemed and/or corrective distributions (see instructions)	. 8e						
f	Administrative service providers (salaries, fees, commissions)	. 8f	1112	2				
g	Other expenses	. 8g						
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h					11122	
i	Net income (loss) (subtract line 8h from line 8c)	. 8i					310334	
j	Transfers to (from) the plan (see instructions)	8j						
Par	t IV Plan Characteristics		•					_
9a	If the plan provides pension benefits, enter the applicable pension 1A 3D	feature co	odes from the List of Plan Chara	acteris	stic Co	des in	the instructions:	
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	des from the List of Plan Charac	cterist	ic Cod	les in t	he instructions:	_
Daw	V Compliance Overtions							
Par					V	Ma	<u> </u>	
10	During the plan year:	4:			Yes	No	Amount	
a	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	uciary Cor	rection Program)	10a		X		_
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		X		
С	Was the plan covered by a fidelity bond?			10c	X		25000	0
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	-		10d		X		
е								_
·	insurance service, or other organization that provides some or all					X		
	instructions.)			10e				_
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		X		_
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year	end.)	10g		X		
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	•		10h				
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		-				<u> </u>		
11	Is this a defined benefit plan subject to minimum funding requirem	ents? (If "	Yes " see instructions and com	nlete	Sched	lule SF	3 (Form	
	5500) and line 11a below)			·	<u>.</u>		X Yes N	
	Enter the unpaid minimum required contribution for current year fr		, ,			11a		0
12	Is this a defined contribution plan subject to the minimum funding			or se	ection (302 of	ERISA? Yes X N	0
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,		•	-4!		4		
	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	_
If	you completed line 12a, complete lines 3, 9, and 10 of Schedul	e MB (Fo	rm 5500), and skip to line 13.		-		Т	
b	Enter the minimum required contribution for this plan year					12b	I	

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 of the PBGC?	control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.)	to		
1	3c(1) Name of plan(s):	3c(2) El	N(s)	13c(3) PN(s)
Part	VIII Trust Information (optional)			
14a	Name of trust	14b Tr	ust'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).

This Form is Open to Public Inspection

OMB No. 1210-0110

2013

	01.0.01. 201	ioni Guaranty Gorpo	rauori		File a	s an attach	nmen	t to Form	5500 or	5500-	SF.					
For o	calendar _l	plan year 2013	or fiscal pla	an ye	ar beginning	01/01/2013	3				and end	ding ′	12/31/20	13		
▶ R	ound off	f amounts to n	earest dol	llar.												
→ c	aution: /	A penalty of \$1,	,000 will be	asse	essed for late filing	g of this repo	ort ur	nless reas	onable ca	use is	establish	ned.				
	ame of pl									В	Three-d	igit			00	12
SPO	KANE O	MS DEFINED E	BENEFIT P	LAN							plan nur	mber (F	PN)	•	00	12
C DI	on onone	or's name as a	hown on lin	20.20	of Form 5500 or	EEOO SE				D	Employe	r Idontii	iontion I	lumbor	/EINI)	
	•	MS. PLLC	HOWIT OIT III	I C Za	OI FOITH 5500 OF	3300-31					Employe			vuilibei	(EIIN)	
0. 0		,										20-1	575311			
Ету	pe of plar	n: X Single	Multiple	-A	Multiple-B		F Pr	rior year pla	an size: 🔀	100	or fewer	10	1-500	More	than 500	
Pai	rt I B	Basic Inform	ation		<u></u>				<u>-</u>				<u>-</u>			
1		e valuation date		N	lonth 01	Day01		Year _	2013							
2	Assets:	valuation date	<i>;</i> .	IVI	1011t11 <u>01</u>	Day		_ rear_	2013							
		t value										2	a			1114400
												_				1114400
3		target/participa									r of partic		_	(2)	Funding ⁻	
					ries receiving payı	ment	Γ	3a	(1)14	iuiiibe	i oi partic	прапіть	0	(2)	i unung	raiget
	_				receiving payr		-	3b					28			24623
		tive participants					L						20			24020
								3c(1)								7812
	(2)						-	3c(2)								1031474
	(3)						—						32			1039286
	. ` ′						-	3d					60			1063909
4					box and complete					П						100000
•	•		•		ed at-risk assumpt	` '	•	•				4	2			
		0 0 0	٠.		mptions, but disre											
	at-r	isk status for fe	wer than fi	ve co	nsecutive years a	and disregar	ding	loading fa	ctor			4	b			
5	Effective	interest rate										5	5			6.29 %
6	Target n	ormal cost										6	6			60143
State	ment by	Enrolled Actu	ary													
					in this schedule and accopinion, each other assi											
cc	mbination, o	offer my best estimate	te of anticipate	d expe	rience under the plan.											
SI	GN															
HE	ERE									_				10/08/2	2014	
			Si	ignatı	ure of actuary									Date		
MAR	C M. MCC	CALL								_				14-06	948	
			Type o	or prir	nt name of actuary	/						Мо	st recen	t enrolln	nent numb	er
RANI	DALL & H	URLEY, INC.								_				509-8	38-5500	
				Fi	rm name						1	Telepho	ne num	ber (incl	uding area	a code)
	V. RIVER KANE, W	RSIDE, SUITE 1 'A 99201	1600													
3																
			,	Addre	ess of the firm					_						
f the a	actuary h	as not fully refle	ected any re	egula	ition or ruling pron	nulgated un	der t	he statute	in comple	eting t	his sched	lule, ch	eck the	box and	see	П
nstruc	ctions		-						-							U

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Schedule SB (Form 5500) 2013

Pa	art II	Begin	ning of Year	Carryov	er and Prefunding B	alances							
							(a) (Carryover balance		(b) F	Prefundi	ng balance	
7		•	•		cable adjustments (line 13 f				0			21403	
8					unding requirement (line 35				0			0	
9	Amoun	ıt remainiı	ng (line 7 minus lir	ne 8)					0	21403			
10	10 Interest on line 9 using prior year's actual return of14.62 %											3129	
11	Prior ye	ear's exce	ess contributions to	be added	to prefunding balance:								
	a Prese	ent value	of excess contribu	utions (line	38a from prior year)							310	
					nterest rate of6.54 %							20	
	C Total	available	at beginning of cur	rent plan ye	ear to add to prefunding balar	nce						330	
	d Porti	ion of (c)	to be added to pre	funding ba	lance							0	
12	Other r	eductions	in balances due t	to elections	s or deemed elections							0	
13	Balanc	e at begir	nning of current ye	ar (line 9 +	- line 10 + line 11d – line 12)			0			24532	
P	art III	Fun	ding Percenta	iges									
14	Fundin	g target a	ttainment percent	age							14	102.43 %	
15	Adjuste	ed funding	g target attainment	percentag	ge						15	104.75 %	
16					of determining whether car						16	93.98 %	
17	If the co	urrent val	ue of the assets o	f the plan i	s less than 70 percent of the	e funding ta	rget, enter s	such percentage			17	%	
Part IV Contributions and Liquidity Shortfalls													
18	Contrib	outions ma	ade to the plan for	the plan y	ear by employer(s) and emp	ployees:							
(N	(a) Dat 1M-DD-Y		(b) Amount pa employer((c) Amount paid by employees	(a) [(MM-DE		(b) Amount pa employer(s		(0		int paid by oyees	
03	3/24/2014	4		17602	0								
09	9/05/2014	4		82398	0								
							1						
						Totals ▶	18(b)		100000	18(c)		С	
19		•	•		tructions for small plan with			, , ,					
	_			•	imum required contributions	•		F	19a			0	
	b Contributions made to avoid restrictions adjusted to valuation date												
					uired contribution for current y	/ear adjusted	to valuation	n date	19c			89758	
20		-	outions and liquidit								E.	7 v 🗆	
			ŭ		he prior year?						<u>\</u>	Yes No	
					installments for the curren	-	-	manner?			L	Yes X No	
	C If line	e 20a is "	Yes," see instruction	ons and co	emplete the following table a								
		(1) 1s	st I		Liquidity shortfall as of e (2) 2nd	nd of quarte	er of this pla	in year 3rd			(4) 4tl	<u> </u>	
		(1) 10	0		· /	0	(0)		0		. ,	0	

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Targe	et Normal Cost					
21	Discou	nt rate:								
	a Seg	ment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment 6.76 %		N/A, fu	ll yield	curve	e used
	b Appl	icable month (enter code)			21b				1
22	Weight	ed average ret	tirement age			22				59
23	Mortalit	ty table(s) (see	e instructions) X Pre	escribed - combined Pre	scribed - separate	Substitu	te			
Pa	rt VI	Miscellane	ous Items							
24				cuarial assumptions for the current	plan year? If "Yes," see	instructions	regarding re	auired		
		-							Yes	X No
25	Has a r	method change	e been made for the current pl	an year? If "Yes," see instructions	regarding required attac	chment			Yes	X No
26	Is the p	olan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	tions regarding required	attachment		X	Yes	No
27		•	o alternative funding rules, ent	ter applicable code and see instruc	ctions regarding	27				
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	ım Required Contribution	s For Prior Years					
28	Unpaid		-	years		28				0
29				unpaid minimum required contrib		29				0
30				ntributions (line 28 minus line 29)		30				0
Pa	rt VIII	Minimum	Required Contribution	For Current Year						
31			nd excess assets (see instruct							
			,			31a				60143
	_			line 31a		31b				25959
32		zation installme	<u> </u>		Outstanding Bala	ance	lı	nstallm	ent	
	a Net s	shortfall amortiz	zation installment			0				0
	b Waiv	er amortization	n installment			0				0
33				ter the date of the ruling letter grar) and the waived amount		33				
34	Total fu	unding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34				34184
-			<u> </u>	Carryover balance	Prefunding bala	nce	To	tal bala	ance	
35	Balanc	es elected for	use to offset funding	-						0
	require	ment								
36						36				34184
37	Contrib (line 19	outions allocate 9c)	ed toward minimum required co	ontribution for current year adjuste	d to valuation date	37				89758
38	Presen	t value of exce	ess contributions for current ye	ar (see instructions)						
	a Total	(excess, if any	y, of line 37 over line 36)			38a				55574
	b Porti	on included in	line 38a attributable to use of	prefunding and funding standard c	arryover balances	38b				0
39	Unpaid	l minimum requ	uired contribution for current ye	ear (excess, if any, of line 36 over	line 37)	39				0
40	Unpaid	minimum requ	uired contributions for all years	S		40				0
Pa	rt IX	Pension I	Funding Relief Under F	Pension Relief Act of 2010	(See Instructions)				
41	If an ele	ection was mad	de to use PRA 2010 funding re	elief for this plan:						
_	a Sche	dule elected					2 plus 7 yea	rs	15 y	years
	b Eligib	ole plan year(s) for which the election in line	41a was made		200	8 2009	2010		2011
42	Amoun	t of acceleratio	on adjustment			42				
43	Excess	installment ac	celeration amount to be carrie	d over to future plan years		43				

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

Attained Age		nder 1 Avg. Comp		To 4 Avg. Comp		To 9 Avg. Comp	10 T	Го 14 Avg. Comp		To 19 Avg. Comp	N		Γο 24 Avg. Comp		To 29 Avg. Comp		To 34 Avg. Comp	3: No.	5 To 39 Avg. . Comp		& Up Avg. Comp
											\perp										
Under 25	0	0	1	0	0	0	0	0	0	0	+	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	4	0	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	2	0	4	0	2	0	0	0	1	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	1	0	2	0	1	0	0	0		0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	2	0	3	0	2	0	0	0		0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	3	0	1	0	1	0	0	0	+	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	1	0	0	0	0	0	0	0	Ŧ	0	0	0	0	0	0	0	0	0	0
55 to 59	0	0	0	0	0	0	0	0	1	0	+	0	0	0	0	0	0	0	0	0	0
60 to 64	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0
65 to 69	0	0	0	0	0	0	0	0	0	0	+	0	0	0	0	0	0	0	0	0	0
70.0 1											lacksquare										
70 & Up	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0

Name of plan: Spokane OMS Defined Benefit Plan
Plan sponsor's name: Spokane Oral & Maxillofacial Surgery

Plan number: 002

EIN: 91-1691190

Plan Number: 002

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

	January 1, 2012	January 1, 2013
Interest rates for Calculations Under IRC 430 and		, ,
1st Segmented Interest Rate (0-5 years)	5.54%	4.94%
2nd Segmented Interest Rate (5-20 years)	6.85%	6.15%
3rd Segmented Interest Rate (3-20 years)	7.52%	6.76%
Effective Interest Rate	6.54%	6.29%
Ellective iliterest Nate	0.5476	0.2970
Interest rates for Calculations Under IRC 404:		
1st Segmented Interest Rate (0-5 years)	1.99%	1.66%
2nd Segmented Interest Rate (5-20 years)	5.12%	4.47%
3rd Segmented Interest Rate (20+ years)	6.24%	5.52%
Salary scale:		
ERISA funding	0.00%	0.00%
2. do / tanang	0.0070	0.0070
Maximum compensation limit	\$250,000	\$255,000
Maximum benefit limit	\$200,000	\$205,000
	+ ,	+,
Expenses	\$0	\$0
Actuarial Methods		
Minimum and maximum contributions		
Actuarial value of assets	Market value of assets	
Plan Year	January 1 to Decembe	
Measurement date	January 1	. • .
	Julius y	
Demographic Assumptions		
Mortality - Funding (Post PPA)		
Post-retirement	2013 Optional Small P	lans Male/Female
Pre-retirement	None	ialis iviale/i citiale
i le lettiement	NOTIC	
Mortality - 417(e) (Post PPA)		
Post-retirement	2013 Applicable Morta	lity Table
Pre-retirement	None	,
	050/	
Probability of Lump Sum	95%	
Termination	None	
Disability	None	
Retirement Age	Later of age 59 and 5 y	/ears of participation
Subsidized Retirement Age	100% at age 59. Unre Retirement Age.	duced from Normal

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).

OMB Nos. 1210-0110 1210-0089

2013

This Form is Open to Public Inspection

,	Complete all entries in accordance	ance with the instru	ctions to the Form 550	00-SF.	mspection	
Part I	Annual Report Identification Information					
For calen	<u> </u>	/01/2013	and ending		12/31/2013	
A This re	eturn/report is for: 🛛 a single-employer plan 🔲 a	a multiple-employer p	olan (not multiemployer)		a one-participant plan	
B This re	eturn/report is:	he final return/report				
	an amended return/report a	short plan year retu	rn/report (less than 12 m	nonths)		
C Check		automatic extension		,	DFVC program	
	special extension (enter description				St 10 program	
Part II	Basic Plan Information—enter all requested informat					
1a Name		1011		16	Three-digit	
	ne OMS Defined Benefit Plan			10	plan number	
-					(PN) 002	
				1c	Effective date of plan	
					01/01/2004	
2a Plans	sponsor's name and address; include room or suite number (em	ployer, if for a single	-employer plan)	2b	Employer Identification Number	
Spokar	ne OMS, PLLC				(EIN) 20-1575311	
12100	E. Broadway Ave., Building C				Sponsor's telephone number	
12109	E. Broadway Ave., Buriding C				509-926-7106	
Snokar	e Valley WA 99206				Business code (see instructions)
	administrator's name and address Same as Plan Sponsor Na	ma Deama sa Dia		-	621210	
	te OMS, PLLC	nie Same as Plai	n Sponsor Address		Administrator's EIN 20-1575311	
Брокан	ic one, rule				Administrator's telephone numb	er
12109	E. Broadway Ave., Building C				509-926-7106	-
12103	E. Broadway Ave., Buriding C					
Spokan	e Valley WA 99206			ĺ		
4 If the	name and/or EIN of the plan sponsor has changed since the lase, EIN, and the plan number from the last return/report.	t return/report filed fo	or this plan, enter the	4b	EIN	
	sor's name			4c	DNI	
	number of participants at the beginning of the plan year				T	
	number of participants at the end of the plan year			5a		60
	per of participants with account balances as of the end of the pla			5b		63
comp	lete this item)	in year (defined bene	erit pians do not	5c		
	all of the plan's assets during the plan year invested in eligible				X Yes	No
b Are y	ou claiming a waiver of the annual examination and report of an	independent qualifie	ed public accountant (IQ	PA)		
undei	* 29 CFR 2520.104-46? (See instructions on waiver eligibility an	d conditions.)	***************************************		X Yes [No
	answered "No" to either line 6a or line 6b, the plan cannot					
C If the	plan is a defined benefit plan, is it covered under the PBGC insu	ırance program (see	ERISA section 4021)?.	X	Yes No Not determined	d
Caution: A	A penalty for the late or incomplete filing of this return/repo	rt will be assessed i	uniess reasonable cau	iso is o	etahlishad	
	alties of perjury and other penalties set forth in the instructions,					
SB or Scho	edule MB cemple@dand signed by an enrolled actuary, as well	as the electronic ver	sion of this return/report	, and to	the best of my knowledge and	•
belief, it is	true, correct/and/complete.					
SIGN	1/1/1/0-		MARK PAXTON			\neg
HERE	Signature of plan administrator	Dete				\dashv
	orginature or plan administrator	Date	Enter name of individu	uai sign	ing as plan administrator	\dashv
SIGN HERE						ļ
agentage Patient gen	Signature of employer/plan sponsor	Date	Enter name of individu	ual sign	ing as employer or plan sponso	
Preparers	name (including firm name, if applicable) and address; include r	oom or suite numbei	r (optional)	Prepa	rer's telephone number (optiona	il)
						1
			ļ	*		一
						- 1

Pa	rt III Financial Information						
7	Plan Assets and Liabilities		(a) Beginning of Ye	ar			(b) End of Year
а	Total plan assets	7a		1186	95		1429029
b	Total plan liabilities	7b			0		
C	Net plan assets (subtract line 7b from line 7a)	7c	11	186	95		1429029
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		\neg		(b) Total
а	Contributions received or receivable from: (1) Employers	8a(1)		000	00		To Total
	(2) Participants	8a(2)					
	(3) Others (including rollovers)	8a(3)		-			
b	Other income (loss)	8b	2	214	56		
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					321456
d 	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d					
e	Certain deemed and/or corrective distributions (see instructions)	8e	····			1	
f	Administrative service providers (salaries, fees, commissions)	8f		111	22		
<u>g</u>	Other expenses	8g					
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					11122
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i			-		310334
j	Transfers to (from) the plan (see instructions)	8j					· .
Par	t IV Plan Characteristics						
9a	If the plan provides pension benefits, enter the applicable pension ${\bf fa}$ 1A 3D	eature cod	les from the List of Plan Char	acteri	stic Co	odes ir	the instructions:
b	If the plan provides welfare benefits, enter the applicable welfare fea	ature code	es from the List of Plan Chara	cteris	tic Cod	les in	the instructions:
Pari	V Compliance Questions		****				
10	During the plan year:				Yes	No	
a		ons within	the time period described in	400	163	No X	Amount
b	Were there any nonexempt transactions with any party-in-interest? on line 10a.)	(Do not in	nolude transactions reported	10a 10b		Х	
С	Was the plan covered by a fidelity bond?			10c	Х		250000
d	Did the plan have a loss, whether or not reimbursed by the plan's fi- or dishonesty?	delity bon	d, that was caused by fraud	10d		Х	
e	Were any fees or commissions paid to any brokers, agents, or othe insurance service, or other organization that provides some or all of instructions.)	r persons f the bene	by an insurance carrier, fits under the plan? (See	10e		х	
f	Has the plan failed to provide any benefit when due under the plan?	?	••••••	10f		Х	
g	Did the plan have any participant loans? (If "Yes," enter amount as	of year er	id.)	10g		Х	
h	If this is an individual account plan, was there a blackout period? (S 2520.101-3.)	ee instruc	tions and 29 CFR	10h			
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101-	required	notice or one of the	10i			
Part					. I		
11	Is this a defined benefit plan subject to minimum funding requiremer 5500) and line 11a below)	nts? (If "Ye	es," see instructions and com	plete	Sched	ule SE	3 (Form X Yes ∏ No
11a	Enter the unpaid minimum required contribution for current year from	n Schedul	le SB (Form 5500) line 30	******			0
12	Is this a defined contribution plan subject to the minimum funding re					11a 02 of	
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, a	s applicat	ole.)				
	If a waiver of the minimum funding standard for a prior year is being granting the waiver.			tions, h	and e	nter th Day	e date of the letter ruling Year
	ou completed line 12a, complete lines 3, 9, and 10 of Schedule N	AB (Form	5500), and skip to line 13.				
b	Enter the minimum required contribution for this plan year					12b	

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).

2013

OMB No. 1210-0110

This Form is Open to Public Inspection

► rile as an attachme	nt to Form	5500 or 550	U-5r.			
For calendar plan year 2013 or fiscal plan year beginning 01/01/	2013		and endir	ng	12/31/	/2013
Round off amounts to nearest dollar.						
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report u	ınless reaso	onable cause	is establishe	ed.		
A Name of plan		В	Three-dig	it		
Spokane OMS Defined Benefit Plan			plan num	ber (PN)	>	002
0.5						
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF		D	Employer I	dentificati	on Number	(EIN)
Spokane OMS, PLLC		2	0-157531	1		
E Type of plan: X Single Multiple-A Multiple-B F F	Prior year pla	an size: 🛛 1	00 or fewer	101-50	0 🗌 More	e than 500
Part I Basic Information						
1 Enter the valuation date: Month 01 Day 01	Year	2013		•		
2 Assets:						
a Market value				2a		1114400
b Actuarial value				2b		1114400
3 Funding target/participant count breakdown:					(2)	
a For retired participants and beneficiaries receiving payment	3a	(1) Num	ber of particip	0	(2) Funding Target
	3b			28		24623
b For terminated vested participants	วม			20		24023
C For active participants:	2-/4)			F		7010
(1) Non-vested benefits	3c(1)			ŀ		7812
(2) Vested benefits						1031474
(3) Total active				32		1039286
d Total	3d			60		1063909
4 If the plan is in at-risk status, check the box and complete lines (a) and (l	b)					
a Funding target disregarding prescribed at-risk assumptions				4a		
b Funding target reflecting at-risk assumptions, but disregarding transition at-risk status for fewer than five consecutive years and disregarding				4b		
5 Effective interest rate		***************************************		5		6.29%
6 Target normal cost				6		60143
Statement by Enrolled Actuary						
To the best of my knowledge, the information supplied in this schedule and accompanying schedule accordance with applicable law and regulations. In my opinion, each other assumption is reasonabl combination, offer my best estimate of anticipated experience under the plan.	es, statements le (taking into a	and attachments ccount the exper	, if any, is comple ience of the plan	te and accura and reasonat	ite. Each preso le expectation	cribed assumption was applied in is) and such other assumptions, in
SIGN						
HERE Marc M. McCall					10/08/	2014
Signature of actuary					Date	
Marc M. McCall					14069	
Type or print name of actuary				Most re		ment number
Randall & Hurley, Inc.					09-838	
Firm name						cluding area code)
601 W. Riverside, Suite 1600			16	achinase t	umber (inc	adding area code)
Spokane WA 99201						
Address of the firm						
If the actuary has not fully reflected any regulation or ruling promulgated under	the statute	in completing	this schedu	le. check t	he box and	d see

) an	e	2

Pa	rt II	Regin	ning of Year	Carryov	er Prefunding Balanc	29								
		Dogiii	ining or rear	ourryor	or retaining Dataile			(a) (Carryover balance		(b) l	Prefundi	ng bala	nce
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) Portion elected for use to offset prior year's funding requirement (line 35 from prior year) Amount remaining (line 7 minus line 8) Interest on line 9 using prior year's actual return of 14.62% 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 6.54% 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 Other reductions in balances due to elections or deemed elections Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) Part III Funding Percentages Funding target attainment percentage Prior year's funding target attainment percentage Prior year's funding percentage for purposes of determining whether carryover/prefunding balances macurrent year's funding requirement. If the current value of the assets of the plan is less than 70 percent of the funding target, enter such pencental V Contributions and liquidity shortfalls Contributions made to the plan for the plan year by employer(s) and employees: (a) Date (b) Amount paid by (c) Amount paid by (a) Date (b)								0				21403	
8				,	• • •					0				0
9										0				21403
				•						0		AS MITTERS		3129
11														
•	-													310
				•	. , ,		i i							
			•	•						-				20
										-				330
40														
							-			0				24532
13		<u>_</u>			Fline 10 + line 11d – line 12)				Ο				24332
L		-										44		
												14 15		2.43%
				·									1.04	1.75%
16												16	9:	3.98%
17	If the c	urrent val	ue of the assets o	f the plan i	s less than 70 percent of the	e fui	nding targe	et, enter s	such percentage			17		%
P	art IV	Con	tributions an	d liquidi	ty shortfalls									
18	Contrib	outions ma	ade to the plan for	the plan y	ear by employer(s) and emp	oloy	ees:							
					` ,				(b) Amount pai	•	((c) Amount paid by employees		
<u> </u>			employer		. '		(IVIIVI-DD-Y	* * *)	employer(s))	*********	emp	oyees	
	,, 05, .	2014		02330										

										•				
						L		1				_		
							otals ►	18(b)		00000	18(c)			0
19		•	•		tructions for small plan with									
					imum required contributions					19a				0
					djusted to valuation date					19b				0
					uired contribution for current y	year	adjusted to	valuation	n date	19c		-		89758
20			outions and liquidi							L		F	7 Vaa	П №
					the prior year?							_	Yes	브
				-	stallments for the current year			mely mar	iner/	Г			Yes	X No
	C If 20	Ja is "Yes,	," see instructions	and comp	lete the following table as ap Liquidity shortfall as of e			of this ols	an vear					
		(1) 1:	st	<u> </u>	(2) 2nd		or quarter t	(3)	3rd			(4) 4t	h	
			0		. ,	0			(0

Pa	rt V Assi	umptio	ns Used to Determine	Funding Target and Ta	get Normal Cos	st	
21	Discount rat			111111111111111111111111111111111111111			· · · · · · · · · · · · · · · · · · ·
	a Segment	rates:	1st segment: 4 . 94 %	2nd segment: 6 . 15%		gment: .76%	N/A, full yield curve used
	b Applicable	e month (enter code)			21b	1
22	Weighted av	erage ret	tirement age			22	59
23	Mortality tab	le(s) (se	e instructions) X P	rescribed - combined	Prescribed - separate	Substi	tute
Pa	rt VI Misc	ellane	ous Items				
24				ctuarial assumptions for the curr			
25	Has a metho	od change	e been made for the current p	lan year? If "Yes," see instructi	ons regarding require	ed attachment	Yes X No
26	Is the plan re	equired to	provide a Schedule of Activ	Participants? If "Yes," see ins	ructions regarding re	quired attachme	ntX Yes No
27		-		nter applicable code and see ins		27	
Pa	rt VII Red	concilia	ation of Unpaid Minim	um Required Contributi	ons For Prior Y	ears	
28	Unpaid minir	num requ	uired contributions for all prio	years	•••••	28	0
29	Discounted (line 19a)	employer	contributions allocated towar	d unpaid minimum required con	tributions from prior y	/ears 29	0
30	Remaining a	mount of	unpaid minimum required co	ntributions (line 28 minus line 2	9)	30	0
Pa	rt VIII Mir	nimum	Required Contribution	n For Current Year			
31	Target norm	ial cost ai	nd excess assets (see instruc	ctions):			
	a Target non	mal cost	(line 6)			31a	60143
	b Excess as	sets, if ap	oplicable, but not greater than	line 31a		31b	25959
32	Amortization	installme	ents:		Outstandir	ng Balance	Installment
	a Net shortfa	all amortiz	zation installment		••••	(0
	b Waiver an	nortization	n installment		••••	(0
33				nter the date of the ruling letter () and the waived amour		1 55	
34	Total funding	g requirer	ment before reflecting carryov	er/prefunding balances (lines 3	a - 31b + 32a + 32b	- 33) 34	34184
				Carryover balance	Prefundir	ig balance	Total balance
35			use to offset funding				0
36	Additional ca	sh requir	ement (line 34 minus line 35			36	34184
37				contribution for current year adju		37	89758
38	Present valu	e of exce	ss contributions for current y	ear (see instructions)			
	a Total (exce	ess, if any	,, of line 37 over line 36)			38a	55574
	b Portion inc	luded in l	line 38a attributable to use of	prefunding and funding standar	d carryover balances	38b	0
39	Unpaid minir	num requ	uired contribution for current	rear (excess, if any, of line 36 or	er line 37)	39	0
40				s			0
Pa	rt IX Pe	nsion F	Funding Relief Under	Pension Relief Act of 20	10 (See Instruct	tions)	
41	If an election	was mad	le to use PRA 2010 funding r	elief for this plan:			
	a Schedule	elected					2 plus 7 years 15 years
	b Eligible pla	n year(s)	for which the election in line	41a was made		20	08 2009 2010 2011
42	Amount of ac	celeratio	n adjustment			42	
43	Excess instal	lment ac	celeration amount to be carri	ed over to future plan years		43	

Plan Number: 002

Schedule SB, Line 19 – Discounted Employer Contributions

Interest Adjusted Contribution	89,758.73	15,769.24	73,989.49
Total Amount Applied	100,000.00	17,601.87	82,398.13
increst/ajusted Contribution	02,002.00	0.00	52,002.00
Interest Adjusted Contribution	62,502.65	0.00	62,502.65
Amount Applied	69,232.00	0.00	69,232.00
Remaining			
Interest Adjusted Contribution	6,743.21	0.00	6,743.21
Amount Applied	7,692.00	0.00	7,692.00
1/15/2014 Quarterly			
Interest Adjusted Contribution	6,760.88	2,017.25	4,743.63
Amount Applied	7,692.00	2,217.87	5,474.13
10/15/2013 Quarterly			
Interest Adjusted Contribution	6,915.00	6,915.00	0.00
Amount Applied	7,692.00	7,692.00	0.00
7/15/2013 Quarterly	7,000,00	7 000 00	0.00
Interest Adjusted Contribution	6,836.99	6,836.99	0.00
Amount Applied	7,692.00	7,692.00	0.00
4/15/2013 Quarterly			
Total Continuution	Total	17,001.07	02,390.13
Date Total Contribution	Total	3/24/2014 17,601.87	9/5/2014 82,398.13
Quarterly Contribution Amount.	7,032.00		
Quarterly Interest Fenalty: Quarterly Contribution Amount:	7,692.00		
Effective Interest Rate, Prior Year: Quarterly Interest Penalty:	6.29% 5.00%		

Plan Number: 002

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

Age	Percent of Remaining Active Population Retiring at Age	Percent of Original Population Retiring at Age	Percent of Original Population Remaining at Age	Age times Percent of Population Retiring at Age
59	100.00%	100.00%	0.00%	59.00
60	0.00%	0.00%	0.00%	0.00
61	0.00%	0.00%	0.00%	0.00
62	0.00%	0.00%	0.00%	0.00
			Total	59.00
,	Weighted Average Ret	irement Age (Near	est Whole Age):	59.00

Plan Number: 002

Schedule SB, Part V – Summary of Plan Provisions

Background						
Effective Date	January 1, 2004					
Latest Amendment Date	May 15, 2009					
Plan Year	January 1 to December 31					
Definitions						
Eligibility Service	Each Plan year in which 1,000 hours are completed while an employee.					
Benefit Service	Each Plan year in which 1,000 hours are completed while a participant.					
Vesting Service	Each Plan year in which 1,000 hours are completed while an employee. No vesting service was granted prior to the effective date of the plan.					
Average Monthly Compensation	The average compensation is based on all Plan years (career average).					
Normal Retirement Age	Accrued benefits through 1/1/2009: January 1st nearest age 59 and 5 years of participation. Accrued benefit post 1/1/2009: January 1st nearest age 62 and 5 years of participation.					
Eligibility						
Eligibility for Participation	All employees become eligible to participate in the Plan on the January 1st or July 1st following the completion of Eligibility Service and the attainment of age 21.					

Plan Number: 002

Schedule SB, Part V – Summary of Plan Provisions

Benefits								
Normal Retirement	0.5% of Average Monthly Compensation for each year of Credited Service (up to a maximum of 10 years of Credited Service). Dr. Paxton's benefit shall be \$545 per month for each year of Credited Service effective 1/1/2011 (\$800 prior to 1/1/2011) (up to a maximum of 10 years of Credited Service). Dr. Bryan McLelland and Krista McLelland's benefits were amended to be 0% of Average Monthly Compensation for each year of Credited Service effective May 15, 2009.							
Death, Disability, and Termination	Normal Retireme	nt benefit accrued	to date.					
Normal Form of Benefit	Single Life Annui	ty						
Vesting Percent	Years of Vesting Service Less than 2 2 3 4 5 6+	Vested Percentage 0% 20% 40% 60% 80% 100%						
Plan Provision Changes								
Changes in Plan Provisions	There were no changes in Plan provisions since the last actuarial valuation.							
Plan Provisions Effective After Valuation Date	No Plan provisions effective after the valuation date were recognized in the actuarial valuation.							
Plan Trustee(s)								
Plan Trustee(s)	Mark C. Paxton Melanie Lang							