Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

HERE

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.

2014

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

Parti		t identification information				
For caler	ndar plan year 2014 or t	fiscal plan year beginning 01/01/201	<u>4</u>	and ending 12	/31/2014	
A This	return/report is for:	X a single-employer plan		plan (not multiemployer) oyer information in accord		this box must attach a list orm instructions)
		a one-participant plan	a foreign plan			
B This re	eturn/report is	the first return/report	the final return/report			
		an amended return/report	a short plan year retu	ırn/report (less than 12 m	onths)	
_		□	_ 		Пъгис	
C Chec	k box if filing under:	Form 5558	automatic extension		☐ DEAC	program
		special extension (enter descript	tion)			
Part II	Basic Plan Info	ormation—enter all requested infor	mation			
1a Nam		ES OF CENTRAL NEW YORK, PLLC	DEFINED BENEFIT P	LAN	1b Three-diplan num	
					1c Effective	date of plan 01/01/2011
		ddress; include room or suite number ES OF CENTRAL NEW YORK, PLLC	(employer, if for a singl	e-employer plan)	2b Employe (EIN)	r Identification Number 27-1942457
725 IRVINO	G AVE., SUITE 314					's telephone number 315-424-0152
	E, NY 13210				2d Business	code (see instructions) 621112
3a Plan	administrator's name a	and address XSame as Plan Sponsor	·.		3b Administ	rator's EIN
		ne plan sponsor has changed since the umber from the last return/report.	e last return/report filed	for this plan, enter the	4b EIN	
	nsor's name	ambor from the last retain, report.			4c PN	
5a Tota	al number of participant	s at the beginning of the plan year			5a	2
b Tota	al number of participant	s at the end of the plan year			5b	
C Nun	nber of participants with	account balances as of the end of the	e plan year (defined bei	nefit plans do not	5c	
d(1) ⊤	otal number of active page	articipants at the beginning of the plan	year		5d(1)	:
d(2) ⊤	otal number of active p	articipants at the end of the plan year.			5d(2)	2
		terminated employment during the pla	,		5e	(
Caution:	A penalty for the late	or incomplete filing of this return/r	eport will be assessed	d unless reasonable cau	ıse is establish	ed.
SB or Sc		other penalties set forth in the instruction and signed by an enrolled actuary, as a polete				
SIGN		d/valid electronic signature.	06/23/2015	F. PETER HIXSON		
HERE	Signature of plan	administrator	Date	Enter name of individ	ual signing as n	lan administrator
SIGN	· ·	d/valid electronic signature.	06/23/2015	F. PETER HIXSON	o.gg 40 p	
CIOIA		→	•	i e		

Date

Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)

Signature of employer/plan sponsor

Enter name of individual signing as employer or plan sponsor

Preparer's telephone number (optional)

	Form 5500-SF 2014		Page 2				
b	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of a under 29 CFR 2520.104-46? (See instructions on waiver eligibility a lift you answered "No" to either line 6a or line 6b, the plan cannot be a second to the plan cannot b	an indeper and condit ot use Fo	ndent qualified public accounta ions.) rm 5500-SF and must instea	int (IQ d d use	PA) Form	5500.	
С	If the plan is a defined benefit plan, is it covered under the PBGC in	surance p	orogram (see ERISA section 40	21)?		Yes	No Not determined
Par	t III Financial Information	1					
7	Plan Assets and Liabilities		(a) Beginning of Yea	ar			(b) End of Year
a	Total plan assets	7a	4849	933			725493
b	Total plan liabilities	7b		0			0
С	Net plan assets (subtract line 7b from line 7a)	7c	4849	933			725493
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total
	Contributions received or receivable from:		2000	000			
	(1) Employers	8a(1)	2000	0			
	(2) Participants	8a(2)		0			
	(3) Others (including rollovers)	8a(3)	440				
	Other income (loss)	8b	418	949			
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					241949
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		0			
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e		0			
f	Administrative service providers (salaries, fees, commissions)	8f		0			
g	Other expenses	8g	13	389			
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					1389
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i					240560
j	Transfers to (from) the plan (see instructions)	8j		0			
Par	t IV Plan Characteristics						
9a b	If the plan provides pension benefits, enter the applicable pension 1C 3D If the plan provides welfare benefits, enter the applicable welfare fe						
Part	V Compliance Questions						
10	During the plan year:				Yes	No	Amount
а	Was there a failure to transmit to the plan any participant contribution 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu			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		260000
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		X	
е	or dishonesty? 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.)						
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X	
a							
<u>_</u>	g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR						
	2520.101-3.)						
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	0
12	Is this a defined contribution plan subject to the minimum funding				•		ERISA? Yes X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,			0: 30	,50011	JUZ 01	
a	If a waiver of the minimum funding standard for a prior year is being			ctions	and e	nter th	he date of the letter ruling

......Month

Day

Year

granting the waiver.

	Form 5500-SF 2014	Page 3 - 1					
lf	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Fo	rm 5500), and skip to line 1	13.				
b	Enter the minimum required contribution for this plan year			12b			200000
С	Enter the amount contributed by the employer to the plan for this plan year			12c			200000
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result negative amount)	`		12d			
е	Will the minimum funding amount reported on line 12d be met by the funding	ng deadline?			X 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?			X	es 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, transfer of the PBGC?	red to another plan, or broug	ht under the co	ntrol		Yes	X No
С	If during this plan year, any assets or liabilities were transferred from this pl which assets or liabilities were transferred. (See instructions.)	lan to another plan(s), identif	y the plan(s) to				
1	13c(1) Name of plan(s):		130	(2) EII	N(s)	13c(3) PN(s)

14b Trust's EIN

Part VIII Trust Information (optional)

14a Name of trust

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

instructions

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).

OMB No. 1210-0110 2014

This Form is Open to Public Inspection

rensi	in benefit Guaranty Corporation	File as an attac	hment to Form	5500 or 5500-SF.					
For caler	dar plan year 2014 or fiscal plan year b	peginning 01/01/201	14	and endi	ng 12/3	1/2014			
Roun	d off amounts to nearest dollar.								
▶ Cauti	on: A penalty of \$1,000 will be assesse	d for late filing of this rep	port unless reaso	onable cause is established	ed.				
A Name PLASTIC PLAN	of plan SURGERY ASSOCIATES OF CENTR.	AL NEW YORK, PLLC [DEFINED BENEF	B Three-dig plan num		•	002		
	consor's name as shown on line 2a of F SURGERY ASSOCIATES OF CENTR.			D Employer	dentificati 27-1942	ion Number (E 457	IN)		
E Type o	plan: X Single Multiple-A N	/Jultiple-B	F Prior year pla	n size: X 100 or fewer	101-50	00 More tha	an 500		
Part I	Basic Information	·	, ,	Ш					
	l.	h <u>12</u> Day <u>3</u>	31 Year <u>2</u>	2014					
2 Ass		1_12 Day	Teal 2	.014					
	arket value				2a		523908		
b A	ctuarial value				2b		523908		
	ding target/participant count breakdown			(1) Number of participants	. ,	ed Funding arget	(3) Total Funding Target		
a Fo	or retired participants and beneficiaries	receiving payment		0		0	0		
b F	or terminated vested participants			0		0	0		
	C For active participants								
d T	otal			2		514876	514876		
4 If th	e plan is in at-risk status, check the box	and complete lines (a)	and (b)			'			
a F	Inding target disregarding prescribed at	t-risk assumptions			4a				
b F	unding target reflecting at-risk assumpti at-risk status for fewer than five conse				4b				
5 Effe	ctive interest rate				5		6.30%		
6 Tar	et normal cost				6		171626		
To the baccorda	t by Enrolled Actuary est of my knowledge, the information supplied in this nce with applicable law and regulations. In my opinic tion, offer my best estimate of anticipated experience	on, each other assumption is rea							
HERE						05/15/20	15		
	Signature o	of actuary				Date			
SCOTT E	. RUEHR					14-0287	71		
	Type or print na	ame of actuary			Most re	ecent enrollme	nt number		
SCOTT E	. RUEHR, FSA					610-622	-5122		
	Firm r NSFIELD AVENUE HILL, PA 19026	name		Te	elephone r	number (includ	ling area code)		
	Address	of the firm							
If the actua	urv has not fully reflected any regulation	or ruling promulgated u	inder the statute	in completing this schedu	le, check	the box and se	ее П		

Page	2	-	1	
r aye	_	-		

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Pa	art II	Begin	ning of Year C	Carryove	er and Prefunding	Balance	es						
_								(a) C	Carryover balance		(b)	Prefundi	ng balance
7 		-			able adjustments (line	•				0			15261
8					Inding requirement (line					0			12985
9										0			2276
10					ırn of <u>8.97</u> %					0			204
11					to prefunding balance:								-
	•				38a from prior year)								0
	b(1) Inte	erest on	the excess, if any	, of line 38	a over line 38b from pri	or year							
					edule SB, using prior ye								0
	ret	urn											0
	C Total a	vailable	at beginning of curre	ent plan ye	ar to add to prefunding b	alance							0
	d Portion	n of (c) t	to be added to pref	unding ba	ance								0
12	Other red	ductions	in balances due to	elections	or deemed elections					0			0
13	Balance	at begir	nning of current yea	ar (line 9 +	line 10 + line 11d – line	e 12)				0			2480
P	art III	Fun	ding Percenta	ges									
14	Funding	target a	ttainment percenta	ıge								14	101.24 %
15 Adjusted funding target attainment percentage										15	105.46 %		
16					of determining whether							16	96.39 %
17	17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage												
Pa	Part IV Contributions and Liquidity Shortfalls												
18	Contribu			•	ear by employer(s) and	employees							
(M	(a) Date 1M-DD-YY		(b) Amount pa employer(s		(c) Amount paid by employees		(a) Dat I-DD-Y		(b) Amount page employer(•	(•	nt paid by oyees
08	3/07/2014			60000									
12	2/11/2014			30000									
03	3/20/2015			110000									
						Totals	s ▶	18(b)		200000	18(c)		0
19	Discount	ed emp	loyer contributions	– see inst	ructions for small plan v	with a valua	tion da	te after th	e beginning of the				
	a Contri	outions	allocated toward u	npaid mini	mum required contribut	ions from p	rior yea	ars		19a			0
	b Contril	outions	made to avoid rest	rictions ad	usted to valuation date)				19b			0
	C Contrib	outions a	allocated toward min	nimum requ	ired contribution for curre	ent year adju	usted to	valuation	date	19c			198471
20	•		utions and liquidity										, –
	a Did the plan have a "funding shortfall" for the prior year?												
	b If line	20a is "`	Yes," were required	d quarterly	installments for the cur	rrent year m	ade in	a timely r	manner?			<u> </u>	Yes X No
	C If line	20a is "\	Yes," see instructio	ns and co	mplete the following tab								
		(1) 10	· ·		Liquidity shortfall as	of end of qu	uarter c		· ·	1		(1) 141	<u> </u>
		(1) 1s	0		(2) 2nd 0			(3)	3rd 0			(4) 4th	0
			V		•				•				•

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Targe	t Normal Cost					
21	Discou	nt rate:								
	a Seg	ment rates:	1st segment: 4.99%	2nd segment: 6.32 %	3rd segment: 6.99 %		N/A, fu	ıll yield	curv	e used
	b Appl	icable month (enter code)			21b				4
22	Weight	ed average ret	tirement age			22				65
23	Mortali	ty table(s) (see	e instructions) X Pre	escribed - combined Pre	scribed - separate	Substitu	te			
Pa	rt VI	Miscellane	ous Items							
24				uarial assumptions for the current	plan vear? If "Yes." see	instructions	regarding re	eauired	<u> </u>	
		-							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		<u> </u>	Yes	X No
27	If the p	lan is subject to	o alternative funding rules, en	ter applicable code and see instruc	tions regarding	27				
	attachn	nent				21				
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	ım Required Contribution	s For Prior Years					
28	Unpaid	l minimum requ	uired contributions for all prior	years		28				0
29	Discou	nted employer 9a)	contributions allocated toward	d unpaid minimum required contrib	utions from prior years	29				0
30				ntributions (line 28 minus line 29)		30				0
			Required Contribution			1				
31			nd excess assets (see instruct							
			,			31a				171626
	_		·	line 31a		31b				5522
32		zation installme	<u> </u>		Outstanding Bala	1	ı	nstallm	ent	3322
-						0				0
						0				0
33				ter the date of the ruling letter grar	ting the approval					
33) and the waived amount		33				
34	Total fu	unding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34	34			
				Carryover balance	Prefunding bala	nce	To	otal bala	ance	
35	Balanc	es elected for i	use to offset funding	•	,					
				0		0				0
36	Additio	nal cash requir	rement (line 34 minus line 35).			36				166104
37	Contrib (line 19	outions allocate	ed toward minimum required co	ontribution for current year adjuste	d to valuation date	37				198471
38	Presen	it value of exce	ess contributions for current ye	ar (see instructions)		1				
						38a		-		32367
				prefunding and funding standard c		38b		-		0
39				ear (excess, if any, of line 36 over		39		-		0
40		·)		40				0
Pa	rt IX			Pension Relief Act of 2010)				
			de to use PRA 2010 funding re		<u>, </u>	•				
				· · · · · · · · · · · · · · · · · · ·			2 plus 7 yea	ars [15	years
				41a was made				2010		2011
42			,	- Tu was made		42			Ш	
			-	d over to future plan years		43				
73	LYC622	IIIStallillellt ac	celeration amount to be came	u over to ruture plan years		, , ,				

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

2014

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

For	calendar plan year 2014 or fiscal plan year beginning	01/01/2014	and endi	ng	12/3	1/2014
	Round off amounts to nearest dollar.					
	Caution: A penalty of \$1,000 will be assessed for late filing of the	nis report unless reasor	nable cause is establishe	ed.		
	lame of plan		B Three-dig			
	'		plan num	ber (PN)	•	002
		1 5	D-Eined Danesi	_		
	stic Surgery Associates of Central Ne		D Employer	C Idontificati	on Number (E	IM\
C P	Plan sponsor's name as shown on line 2a of Form 5500 or 5500)-SF	D Employer	ideniiiicati	on Number (C	114)
D]a	stic Surgery Associates of Central Ne	ew York, PLLC	27-1942	457		
		F '	n size: 💢 100 or fewer	101-5	00 More th	an 500
	JPT PILL EST LINE LINE LINE LINE LINE LINE LINE LINE	I Thoryear pla	113/26. X 100 01 161161	1010	35 <u> </u>	
Pa	ert I Basic Information	21	2014	<u></u>		
1	Enter the valuation date: Month 12 Day	y <u>31</u> Year	2014			
2	Assets:			2a		E22 000
	a Market value					523,908
	b Actuarial value	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(4) Non-bar of	2b		523,908 (3) Total Funding
3	Funding target/participant count breakdown		(1) Number of participants		ed Funding arget	Target
	a For retired participants and beneficiaries receiving payment	i	0		0	
	b For terminated vested participants	,	0		0	Ç
	C For active participants		2		514,876	514,876
	d Total		2		514,876	514,876
4	If the plan is in at-risk status, check the box and complete line				· · · · · · · · · · · · · · · · · · ·	
-	a Funding target disregarding prescribed at-risk assumptions		_	4a	- · · · - ·	
	b Funding target reflecting at-risk assumptions, but disregardi at-risk status for fewer than five consecutive years and d	ing transition rule for pl	ans that have been in	4b		
5	Effective interest rate		•	5		6.30%
6	Target normal cost			6		171,626
	To the best of my knowledge, the information supplied in this schedule and accompa accordance with applicable law and regulations. In my opinion, each other assumptio combination, offer my best estimate of anticipated experience under the plan.	anying schedules, statements a on is reasonable (taking into ac	nd attachments, if any, is complicount the experience of the plan	ete and accur and reasona	ate. Each prescribe ble expectations) a	ed assumption was applied in nd such other assumptions, in
_	SIGN Seell & Rusley				05/15/20	15
	Signature of actuary				Date	
Sco	ett E. Ruehr				14-0287	1
	Type or print name of actuary		<u> </u>	Most re	ecent enrollme	nt number
Sco	tt E. Ruehr, FSA			(€	510) 622-	5122
434	Firm name 1 Mansfield Avenue		To	elephone	number (includ	ling area code)
rez	xel Hill	PA 19026				
	Address of the firm					
If the	actuary has not fully reflected any regulation or ruling promulga	ated under the statute i	n completing this schedu	ıle, check	the box and s	ee 🗍

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

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Schedule SB (Form 5500) 2014

Pa	rt II	Begin	ning of Year (Carryove	r and Prefunding B	alances	T - 4-3 4			/b) [Profund	ing balance
7	Balance	at begin	ning of prior year	after applica	able adjustments (line 13	from prior	(a) (Carryover balance	0	(D) 1	Teluliui	15,261
8	Portion e	elected fo	or use to offset pri	or year's fur	nding requirement (line 35	from			0			12,231
9									0			3,030
10					rn of <u>8 . 9 7</u> %				0			272
11					to prefunding balance:							
	a Prese	nt value	of excess contribu	utions (line 3	88a from prior year)		- <u></u>					0
	b(1) Int	terest on hedule S	the excess, if any SB, using prior yea	/, of line 38a ar's effective	over line 38b from prior $\frac{1}{2}$ interest rate of $\frac{6.17}{6}$.	/ear						0
					edule SB, using prior year							
					ar to add to prefunding bala							0
					ance							0
					or deemed elections				0			0
		at begin	ning of current ye	ar (line 9 +	line 10 + line 11d – line 1	2)	,	******	0			3302
P	art III	Fun	ding Percenta	iges								
14	Funding	target a	ttainment percent	age							14	101.07 %
			target attainmen								15	105.46 %
	current y	year's fu	nding requiremen	t	of determining whether ca						16	96.39 %
_17	If the cu		" <u>-</u>		less than 70 percent of the	e funding ta	arget, enter s	such percentage			17	%
P	art IV	Con	tributions and	d Liquidit	ty Shortfalls							
_18					ar by employer(s) and em		D	I (1.) A		1 .	-1 /	und maid by
(N	a) Date M-DD-Y)		(b) Amount p employer		(c) Amount paid by employees		Date D-YYYY)	(b) Amount pa employer('		unt paid by loyees
0.8	3/07/2	014		60,000			<u></u>					
12	2/11/2	014		30,000								
03	3/20/2	015	1.	10,000								-10
						<u> </u>						
												
						Totals 1	- ' '	<u> </u>	00,00	0 18(c)		0
19			•		uctions for small plan with			· ·				
	_				num required contribution				19a			0
				•	usted to valuation date				19b			0
				•	ired contribution for current	year adjuste	ed to valuation	n date	19c			198,471
20			outions and liquidit						ļ			
	_	-	_		ne prior year?						_	X Yes No
			•		installments for the curre	-	-	manner?	 1		<u></u>	Yes X No
	C If line	20a is "	Yes," see instructi	ons and cor	nplete the following table Liquidity shortfall as of			an vear				
		(1) 1s	st		(2) 2nd	end or quan	er of this pla (3)	an year 3rd	T		(4) 4t	th
			0			0			0			0

Discount rate: 1st segment: 2nd segment: 3rd segment: 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % NA, full yield curve used 4.99 % 6.32 % NA, full yield curve used 4.99 % NA, full yield curve used 4.99 % NA, full yield curve used 4.99 % NA, full yield curve used N	Pa	rt V Assumptio	ns Used to Determine	Funding Target and Targe	et Normal Cost		·			
b Applicable month (enter code). 21b 4 4 . 99 % 6 . 32 % 6 . 99 % 22 65 22 65 23 Montality bable (s) see instructions)	21				·					
Application in tenter course. 22 65		a Segment rates:			1		N/A, ft	ıll yield cu	irve used	
22 65		b Applicable month ((enter code)			21b			4	
Prescribed - separate Substitute	22				l l	22			65	
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						Substitut	te			
Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment										
26 is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	24	Has a change been rattachment						19		
7 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding 27 attachment. Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years. 29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	25	Has a method chang	e been made for the current pl	an year? If "Yes," see instruction	s regarding required attac	hment		Y	es X No	
Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years	26	Is the plan required t	o provide a Schedule of Active	Participants? If "Yes," see instru	ctions regarding required	attachmen	t	Yı	es X No	
28 Unpaid minimum required contributions for all prior years 29	27	If the plan is subject attachment	to alternative funding rules, ent	er applicable code and see instru	ctions regarding	27				
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	Pa	rt VII Reconcili	iation of Unpaid Minimu	ım Required Contribution	s For Prior Years					
(line 19a)	28	Unpaid minimum req	uired contributions for all prior	years		28			0	
Part VIII Minimum Required Contribution For Current Year 31 Target normal cost and excess assets (see instructions): a Target normal cost (line 6)	29	Discounted employe (line 19a)	r contributions allocated toward	unpaid minimum required contrit	outions from prior years	29			0	
31 Target normal cost and excess assets (see instructions): a Target normal cost (line 6)	30	Remaining amount of	of unpaid minimum required cor		30			0		
a Target normal cost (line 6)	Pa	rt VIII Minimum	Required Contribution	For Current Year						
b Excess assets, if applicable, but not greater than line 31a	31	Target normal cost a	and excess assets (see instruc	ions):						
Amortization installments: a Net shortfall amortization installment 0 0 0 b Waiver amortization installment 0 0 0 33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month Day Year) and the waived amount 33 4 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) 34 166, 104 5 Balances elected for use to offset funding requirement (line 34 minus line 35) 0 0 0 36 Additional cash requirement (line 34 minus line 35) 36 166, 104 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) 37 198, 471 38 Present value of excess contributions for current year (see instructions)		a Target normal cost (line 6)								
a Net shortfall amortization installment		b Excess assets, if a	applicable, but not greater than	line 31a		31b			5,522	
b Waiver amortization installment	32	Amortization installm	nents:		Outstanding Bala	nce	<u> </u>	nstallmen	t	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month		a Net shortfall amort	tization installment			0			0	
(Month Day		b Waiver amortization	on installment			0		• 0	0	
Carryover balance Prefunding balance Total balance Sequence and the sequence of the sequence	33		approved for this plan year, en	ter the date of the ruling letter gra)_and the waived amount .	nting the approval	33				
Carryover balance Prefunding balance Total balance 35 Balances elected for use to offset funding requirement	34	Total funding require	ement before reflecting carryove	er/prefunding balances (lines 31a	- 31b + 32a + 32b - 33)	34			166,104	
requirement		-				nce	To	tal balan	ce	
36 Additional cash requirement (line 34 minus line 35)	35					0			0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	36								166,104	
00-		Contributions allocat	ted toward minimum required c	ontribution for current year adjust		37			198,471	
00-	38	Present value of exc	ess contributions for current ye	ar (see instructions)						
a rotal (excess), if any, or into or over into our						38a			32,367	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		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	Unpaid minimum red	quired contribution for current y	ear (excess, if any, of line 36 over	· line 37)	39			0	
40 Unpaid minimum required contributions for all years	40	Unpaid minimum red	quired contributions for all years	3		40			0	
Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)	Pa	rt IX Pension	Funding Relief Under I	Pension Relief Act of 201	(See Instructions)					
41 If an election was made to use PRA 2010 funding relief for this plan:	41	If an election was ma	ade to use PRA 2010 funding re	elief for this plan:						
a Schedule elected		a Schedule elected					2 plus 7 ye	ars 🗍	15 years	
b Eligible plan year(s) for which the election in line 41a was made 2008 2009 2010 2011		b Eligible plan year(s) for which the election in line	41a was made		200	08 2009	2010	2011	
42 Amount of acceleration adjustment 42	42		•							
43 Excess installment acceleration amount to be carried over to future plan years										

Schedule SB, line 15 -

Reconciliation of differences between valuation results and amounts used to calculate AFTAP

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/14

The percentage shown on line 15 is equal to the sum of the market value of assets on the valuation date and the discounted value of contributions received for the current plan year after the valuation date, divided by the sum of the current year's funding target and target normal cost.

Schedule SB, line 19 - Discounted Employer Contributions

PLAN:	Plastic Surgery Associates	ry Associate	s of Central I	of Central New York, PLLC Defined Benefit Plan	LC Defined	Benefit Plan			
EIN/PN:	27-1942457 / 002	002	:						
PYE:	12/31/2014								
! !			Required Quarterly Contribution	rly Contribution		37373.40			
			Effective interest rate (EIR)	t rate (EIR)		6.30%			
			Penalty rate (5% fixed)	fixed)	-	2.00%		:	:
			Plan Year End	:	; ;	12/31/14			
			Valuation Date			12/31/14			
								ADD'L.	
	!	:	EIR-					DISCOUNT	FINAL
DATE OF		AMT. OF DAYS TO	ADJUSTED	δ	Q 2	ဗ	Ω4	FOR LATE	ADJUSTED
DEPOSIT	DEPOSIT	VAL DATE	DEPOSIT	04/15/14	07/15/14	10/15/14	01/15/15	01/15/15 QUARTERLIE	DEPOSIT
08/07/14	60000.00	146.00	61484.00	37373.40	22626.60	0.00	0.00	583.00	60901.00
12/11/14	30000.00	20.00	30101.00	00:00	14746.80	15253.20	0.00	372.00	29729.00
03/20/15	110000.00	-79.00	108555.00	0.00	0.00	22120.20	37373.40	714.00	107841.00
	200000.00		200140.00	37373.40	37373.40	37373.40	37373.40	1669.00	198471.00

Schedule SB, line 22 –

Weighted average retirement age

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/14

It was assumed that all participants will retire at Normal Retirement Age (65), or the current valuation date, if later.

Schedule SB, Part V –

Statement of Actuarial Assumptions/Methods

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Funding Method: PPA-mandated actuarial cost method
- Asset valuation method: Market value of assets (no smoothing)
- Assumed retirement age: Equal to Normal Retirement Age, or if later, the current val date.
- Assumed withdrawal rates: None
- Assumed form of benefit payout: Single life annuity
- Type of mortality tables used: Static, combined tables
- Pre-retirement mortality assumption: None
- Assumed future annual salary increases: 0%
- Addition to target normal cost for expenses: None

Schedule SB, Part V -

Summary of Plan Provisions

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Eligibility: Age 21 and 1 year of service (dual entry dates)
- Benefit: For Dr. Hixson: 6.1% of AMC per YOP. For K. Hixson: 2.5% of AMC per YOP. For all others: 0.5% of AMC per YOP.
- AMC: Highest 3 consecutive years as a participant.
- Normal annuity form: Single life annuity
- NRA: Age 65 (exact date of)
- Actuarial Equivalence: '94 GAR, 5%
- Vesting: 2/20 schedule

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

2014

Certain Denetic Obstantily Corporation	▶ File a	s an atta	chment to For	n 5500 or	5500-SF.			
For calendar plan year 2014 or fiscal p	olan year beginning		01/01/201	4	and endi	ng	12/3	1/2014
▶ Round off amounts to nearest de								
Caution: A penalty of \$1,000 will be	e assessed for late filing	of this re	eport unless rea	sonable ca	use is establishe	ed.		
A Name of plan					B Three-dig	-	.	
					plan num	iber (PN)	•	002
Plastic Surgery Associa	ton of Control	New	Vork PLL	c Defi	 med Benefi	i +		
C Plan sponsor's name as shown on			TOTA, TEE	<u> </u>			tion Number (E	1N)
C Fight sponsor's hame as shown on	nine 2d of Form coop of						,	,
Plastic Surgery Associa	ates of Central	l New	York, PLL	С	27-1942	2457		
E Type of plan: X Single Multip	le-A Multiple-B		F Prior year	plan size:	100 or fewer	101-	500 More th	an 500
Part I Basic Information	<u> </u>	l						
1 Enter the valuation date:	Month 12	Day	31 Year	2014				
2 Assets:	MOTHET		1001					
a Market value						2a		523,908
b Actuarial value						2b		523,908
3 Funding target/participant count					Number of	(2) Ves	ted Funding	(3) Total Funding
o I dilding talgeopatiopant count	Dicardonii			pa	rticipants		arget	Target
a For retired participants and be	neficiaries receiving pay	ment			0		0	0
b For terminated vested participate	ants				0		0	O
C For active participants					2		514,876	514,876
d Total					2		514,876	514,876
4 If the plan is in at-risk status, che					.П			
a Funding target disregarding pr					_	4a		
b Funding target reflecting at-ris						4h		
at-risk status for fewer than						4D		
5 Effective interest rate						5	,	6.30%
6 Target normal cost						6		171,626
Statement by Enrolled Actuary	<u>-</u>							
To the best of my knowledge, the information accordance with applicable law and regulation	is. In my opinion, each other ass	companying sumption is re	schedules, statemer easonable (taking into	ts and attachi account the	ments, if any, is compl experience of the plar	lete and acci nand reason	irate. Each prescrib able expectations) a	ed assumption was applied in ind such other assumptions, in
combination, offer my best estimate of anticip	ated experience under the plan.							
SIGN /	ALC I	0						
HERE Su	Cl Z. Kunt	1 mm					05/15/20)15
	Signature of actuary						Date	
Scott E. Ruehr							14-0287	71
Туре	e or print name of actual	У				Most	recent enrollme	nt number
Scott E. Ruehr, FSA						(610) 622-	5122
	Firm name				Т	elephone	number (include	ding area code)
2434 Mansfield Avenue								
Orexel Hill		PΑ	19026					
7 T T T T T T T T T T T T T T T T T T T	Address of the firm							
If the actuary has not fully reflected any	regulation or ruling pro	mulgated	under the statu	te in comp	leting this sched	ule, checl	the box and s	ee 🗍
	the state of the s							

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

Page	2 -	

Schedule SB (Form 5500) 2014

Pa	rt II	Begin	ning of Year (Carryove	r and Prefunding B	alances	T - 4-3 4			/b) [Profund	ing balance
7	Balance	at begin	ning of prior year	after applica	able adjustments (line 13	from prior	(a) (Carryover balance	0	(D) 1	Teluliui	15,261
8	Portion e	elected fo	or use to offset pri	or year's fur	nding requirement (line 35	from			0			12,231
9									0			3,030
10					rn of <u>8 . 9 7</u> %				0			272
11					to prefunding balance:				_			
	a Prese	nt value	of excess contribu	utions (line 3	88a from prior year)		- <u></u>					0
	b(1) Int	terest on hedule S	the excess, if any SB, using prior yea	/, of line 38a ar's effective	over line 38b from prior $\frac{1}{2}$ interest rate of $\frac{6.17}{6}$.	/ear						0
					edule SB, using prior year							
					ar to add to prefunding bala							0
					ance							0
					or deemed elections				0			0
		at begin	ning of current ye	ar (line 9 +	line 10 + line 11d – line 1	2)	,	******	0			3302
P	art III	Fun	ding Percenta	iges								
14	Funding	target a	ttainment percent	age							14	101.07 %
			target attainmen								15	105.46 %
	current y	year's fu	nding requiremen	t	of determining whether ca						16	96.39 %
_17	If the cu		" <u>-</u>		less than 70 percent of the	e funding ta	arget, enter s	such percentage			17	%
P	art IV	Con	tributions and	d Liquidit	ty Shortfalls							
_18					ar by employer(s) and em		D	I (1.) A		1 .	-1 /	und maid by
(N	a) Date M-DD-Y)		(b) Amount p employer		(c) Amount paid by employees		Date D-YYYY)	(b) Amount pa employer('		unt paid by loyees
0.8	3/07/2	014		60,000			<u></u>					
12	2/11/2	014		30,000								
03	3/20/2	015	1.	10,000								-10
						<u> </u>						
												
						Totals 1	- ' '	<u> </u>	00,00	0 18(c)		0
19			•		uctions for small plan with			· ·				
	_				num required contribution				19a			0
				•	usted to valuation date				19b			0
				•	ired contribution for current	year adjuste	ed to valuation	n date	19c			198,471
20			outions and liquidit						ļ			
	_	-	_		ne prior year?						_	X Yes No
			•		installments for the curre	-	-	manner?	 1		<u></u>	Yes X No
	C If line	20a is "	Yes," see instructi	ons and cor	nplete the following table Liquidity shortfall as of			an vear				
		(1) 1s	st		(2) 2nd	end or quan	er of this pla (3)	an year 3rd	T		(4) 4t	th
			0			0			0			0

Discount rate: 1st segment: 2nd segment: 3rd segment: 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % NA, full yield curve used 4.99 % 6.32 % NA, full yield curve used 4.99 % NA, full yield curve used 4.99 % NA, full yield curve used 4.99 % NA, full yield curve used N	Pa	rt V Assumptio	ns Used to Determine	Funding Target and Targe	et Normal Cost		·		
b Applicable month (enter code). 21b 4 4 . 99 % 6 . 32 % 6 . 99 % 22 65 22 65 23 Montality bable (s) see instructions)	21				·				
Application in tenter course. 22 65		a Segment rates:			1		N/A, ft	ıll yield cu	irve used
22 65		b Applicable month ((enter code)			21b			4
Prescribed - separate Substitute	22				l l	22			65
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						Substitut	te		
Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment									
26 is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	24	Has a change been rattachment						19	
7 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding 27 attachment. Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years. 29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	25	Has a method chang	e been made for the current pl	an year? If "Yes," see instruction	s regarding required attac	hment		Y	es X No
Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years	26	Is the plan required t	o provide a Schedule of Active	Participants? If "Yes," see instru	ctions regarding required	attachmen	t	Yı	es X No
28 Unpaid minimum required contributions for all prior years 29	27	If the plan is subject attachment	to alternative funding rules, ent	er applicable code and see instru	ctions regarding	27			
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	Pa	rt VII Reconcili	iation of Unpaid Minimu	ım Required Contribution	s For Prior Years				
(line 19a)	28	Unpaid minimum req	uired contributions for all prior	years		28			0
Part VIII Minimum Required Contribution For Current Year 31 Target normal cost and excess assets (see instructions): a Target normal cost (line 6)	29	Discounted employe (line 19a)	r contributions allocated toward	unpaid minimum required contrit	outions from prior years	29			0
31 Target normal cost and excess assets (see instructions): a Target normal cost (line 6)	30	Remaining amount of	of unpaid minimum required cor	ntributions (line 28 minus line 29) .		30			0
a Target normal cost (line 6)	Pa	rt VIII Minimum	Required Contribution	For Current Year					
b Excess assets, if applicable, but not greater than line 31a	31	Target normal cost a	and excess assets (see instruc	ions):					
Amortization installments: a Net shortfall amortization installment 0 0 0 b Waiver amortization installment 0 0 0 33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month Day Year) and the waived amount 33 4 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) 34 166, 104 5 Balances elected for use to offset funding requirement (line 34 minus line 35) 0 0 0 36 Additional cash requirement (line 34 minus line 35) 36 166, 104 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) 37 198, 471 38 Present value of excess contributions for current year (see instructions)		a Target normal cost	(line 6)			31a			171,626
a Net shortfall amortization installment		b Excess assets, if a	applicable, but not greater than	line 31a		31b			5,522
b Waiver amortization installment	32	Amortization installm	nents:		Outstanding Bala	nce	<u> </u>	nstallmen	t
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month		a Net shortfall amort	tization installment			0			0
(Month Day									
Carryover balance Prefunding balance Total balance Sequence and the sequence of the sequence	33	33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval							
Carryover balance Prefunding balance Total balance 35 Balances elected for use to offset funding requirement	34	Total funding require	ement before reflecting carryove	er/prefunding balances (lines 31a	- 31b + 32a + 32b - 33)	34			166,104
requirement		-				nce	To	tal balan	ce
36 Additional cash requirement (line 34 minus line 35)	35					0			0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	36								166,104
00-		Contributions allocat	ted toward minimum required c	ontribution for current year adjust		37			198,471
00-	38	Present value of exc	ess contributions for current ye	ar (see instructions)					
a rotal (excess), if any, or into or over into our						38a			32,367
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		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	Unpaid minimum red	quired contribution for current y	ear (excess, if any, of line 36 over	· line 37)	39			0
40 Unpaid minimum required contributions for all years	40	Unpaid minimum red	quired contributions for all years	3		40			0
Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)	Pa	rt IX Pension	Funding Relief Under I	Pension Relief Act of 201	(See Instructions)				
41 If an election was made to use PRA 2010 funding relief for this plan:	41	If an election was ma	ade to use PRA 2010 funding re	elief for this plan:					
a Schedule elected		a Schedule elected					2 plus 7 ye	ars 🗍	15 years
b Eligible plan year(s) for which the election in line 41a was made 2008 2009 2010 2011		b Eligible plan year(s) for which the election in line	41a was made		200	08 2009	2010	2011
42 Amount of acceleration adjustment 42	42		•						
43 Excess installment acceleration amount to be carried over to future plan years						-			

Schedule SB, line 15 -

Reconciliation of differences between valuation results and amounts used to calculate AFTAP

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/14

The percentage shown on line 15 is equal to the sum of the market value of assets on the valuation date and the discounted value of contributions received for the current plan year after the valuation date, divided by the sum of the current year's funding target and target normal cost.

Schedule SB, line 19 - Discounted Employer Contributions

PLAN:	Plastic Surgery Associates	ry Associate	s of Central I	of Central New York, PLLC Defined Benefit Plan	LC Defined	Benefit Plan			
EIN/PN:	27-1942457 / 002	002	:						
PYE:	12/31/2014								
! !			Required Quarterly Contribution	rly Contribution		37373.40			
			Effective interest rate (EIR)	t rate (EIR)		6.30%			
			Penalty rate (5% fixed)	fixed)	-	2.00%		:	:
			Plan Year End	:	; ;	12/31/14			
			Valuation Date			12/31/14			
								ADD'L.	
	!	:	EIR-					DISCOUNT	FINAL
DATE OF		AMT. OF DAYS TO	ADJUSTED	δ	Q 2	ဗ	Ω4	FOR LATE	ADJUSTED
DEPOSIT	DEPOSIT	VAL DATE	DEPOSIT	04/15/14	07/15/14	10/15/14	01/15/15	01/15/15 QUARTERLIE	DEPOSIT
08/07/14	60000.00	146.00	61484.00	37373.40	22626.60	0.00	0.00	583.00	60901.00
12/11/14	30000.00	20.00	30101.00	00:00	14746.80	15253.20	0.00	372.00	29729.00
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	200000.00		200140.00	37373.40	37373.40	37373.40	37373.40	1669.00	198471.00

Schedule SB, line 22 –

Weighted average retirement age

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/14

It was assumed that all participants will retire at Normal Retirement Age (65), or the current valuation date, if later.

Schedule SB, Part V –

Statement of Actuarial Assumptions/Methods

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Funding Method: PPA-mandated actuarial cost method
- Asset valuation method: Market value of assets (no smoothing)
- Assumed retirement age: Equal to Normal Retirement Age, or if later, the current val date.
- Assumed withdrawal rates: None
- Assumed form of benefit payout: Single life annuity
- Type of mortality tables used: Static, combined tables
- Pre-retirement mortality assumption: None
- Assumed future annual salary increases: 0%
- Addition to target normal cost for expenses: None

Schedule SB, Part V -

Summary of Plan Provisions

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Eligibility: Age 21 and 1 year of service (dual entry dates)
- Benefit: For Dr. Hixson: 6.1% of AMC per YOP. For K. Hixson: 2.5% of AMC per YOP. For all others: 0.5% of AMC per YOP.
- AMC: Highest 3 consecutive years as a participant.
- Normal annuity form: Single life annuity
- NRA: Age 65 (exact date of)
- Actuarial Equivalence: '94 GAR, 5%
- Vesting: 2/20 schedule

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

2014

Certain Denetic Obstantily Corporation	▶ File a	s an atta	chment to For	n 5500 or	5500-SF.			
For calendar plan year 2014 or fiscal p	olan year beginning		01/01/201	4	and endi	ng	12/3	1/2014
▶ Round off amounts to nearest de								
Caution: A penalty of \$1,000 will be	e assessed for late filing	of this re	eport unless rea	sonable ca	use is establishe	ed.		
A Name of plan					B Three-dig	-	.	
					plan num	iber (PN)	•	002
Plastic Surgery Associa	ton of Control	New	Vork PLL	c Defi	 med Benefi	i -		
C Plan sponsor's name as shown on			TOTA, TEE	<u> </u>			tion Number (E	1N)
C Fight sponsor's hame as shown on	nine 2d of Form coop of						,	,
Plastic Surgery Associa	ates of Central	l New	York, PLL	С	27-1942	2457		
E Type of plan: X Single Multip	le-A Multiple-B		F Prior year	plan size:	100 or fewer	101-	500 More th	an 500
Part I Basic Information	<u> </u>	l						
1 Enter the valuation date:	Month 12	Day	31 Year	2014				
2 Assets:	MOTHET		1001					
a Market value						2a		523,908
b Actuarial value						2b		523,908
3 Funding target/participant count					Number of	(2) Ves	ted Funding	(3) Total Funding
o I dilding talgeopatiopant count	Dicardonii			pa	rticipants		arget	Target
a For retired participants and be	neficiaries receiving pay	ment			0		0	0
b For terminated vested participate	ants				0		0	O
C For active participants					2		514,876	514,876
d Total					2		514,876	514,876
4 If the plan is in at-risk status, che					.П			
a Funding target disregarding pr					_	4a		
b Funding target reflecting at-ris						4h		
at-risk status for fewer than						4D		
5 Effective interest rate						5	,	6.30%
6 Target normal cost						6		171,626
Statement by Enrolled Actuary	<u>-</u>							
To the best of my knowledge, the information accordance with applicable law and regulation	is. In my opinion, each other ass	companying sumption is re	schedules, statemer easonable (taking into	ts and attachi account the	ments, if any, is compl experience of the plar	lete and acci nand reason	irate. Each prescrib able expectations) a	ed assumption was applied in ind such other assumptions, in
combination, offer my best estimate of anticip	ated experience under the plan.							
SIGN /	ALC I	0						
HERE Su	Cl Z. Kunt	1 mm					05/15/20)15
	Signature of actuary						Date	
Scott E. Ruehr							14-0287	71
Туре	e or print name of actual	У				Most	recent enrollme	nt number
Scott E. Ruehr, FSA						(610) 622-	5122
	Firm name				Т	elephone	number (include	ding area code)
2434 Mansfield Avenue								
Orexel Hill		PΑ	19026					
7 T T T T T T T T T T T T T T T T T T T	Address of the firm							
If the actuary has not fully reflected any	regulation or ruling pro	mulgated	under the statu	te in comp	leting this sched	ule, checl	the box and s	ee 🗍
	the state of the s							

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

Page	2 -	

Schedule SB (Form 5500) 2014

Pa	rt II	Begin	ning of Year (Carryove	r and Prefunding B	alances	T - 4-3 4			/b) [Profund	ing balance
7	Balance	at begin	ning of prior year	after applica	able adjustments (line 13	from prior	(a) (Carryover balance	0	(D) 1	Teluliui	15,261
8	Portion e	elected fo	or use to offset pri	or year's fur	nding requirement (line 35	from			0			12,231
9									0			3,030
10					rn of <u>8 . 9 7</u> %				0			272
11					to prefunding balance:							
	a Prese	nt value	of excess contribu	utions (line 3	88a from prior year)		- <u></u>					0
	b(1) Int	terest on hedule S	the excess, if any SB, using prior yea	/, of line 38a ar's effective	over line 38b from prior $\frac{1}{2}$ interest rate of $\frac{6.17}{6}$.	/ear						0
					edule SB, using prior year							
					ar to add to prefunding bala							0
					ance							0
					or deemed elections				0			0
		at begin	ning of current ye	ar (line 9 +	line 10 + line 11d – line 1	2)	,	******	0			3302
P	art III	Fun	ding Percenta	iges								
14	Funding	target a	ttainment percent	age							14	101.07 %
			target attainmen								15	105.46 %
	current y	year's fu	nding requiremen	t	of determining whether ca						16	96.39 %
_17	If the cu		" <u>-</u>		less than 70 percent of the	e funding ta	arget, enter s	such percentage			17	%
P	art IV	Con	tributions and	d Liquidit	ty Shortfalls							
_18					ar by employer(s) and em		D	I (1.) A		1 .	-1 /	und maid by
(N	a) Date M-DD-Y)		(b) Amount p employer		(c) Amount paid by employees		Date D-YYYY)	(b) Amount pa employer('		unt paid by loyees
0.8	3/07/2	014		60,000			<u></u>					
12	2/11/2	014		30,000								
03	3/20/2	015	1.	10,000								-10
						<u> </u>						
												
						Totals 1	- ' '	<u> </u>	00,00	0 18(c)		0
19			•		uctions for small plan with			· ·				
	_				num required contribution				19a			0
				•	usted to valuation date				19b			0
				•	ired contribution for current	year adjuste	ed to valuation	n date	19c			198,471
20			outions and liquidit						ļ			
	_	-	_		ne prior year?						_	X Yes No
			•		installments for the curre	-	-	manner?	 1		<u></u>	Yes X No
	C If line	20a is "	Yes," see instructi	ons and cor	nplete the following table Liquidity shortfall as of			an vear				
		(1) 1s	st		(2) 2nd	end or quan	er of this pla (3)	an year 3rd	T		(4) 4t	th
			0			0			0			0

Discount rate: 1st segment: 2nd segment: 3rd segment: 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % 6.99 % NA, full yield curve used 4.99 % 6.32 % NA, full yield curve used 4.99 % 6.32 % NA, full yield curve used 4.99 % NA, full yield curve used 4.99 % NA, full yield curve used 4.99 % NA, full yield curve used N	Pa	rt V Assumptio	ns Used to Determine	Funding Target and Targe	et Normal Cost		·		
b Applicable month (enter code). 21b 4 4 . 99 % 6 . 32 % 6 . 99 % 22 65 22 65 23 Montality bable (s) see instructions)	21				·				
Application in tenter course. 22 65		a Segment rates:			1		N/A, ft	ıll yield cu	irve used
22 65		b Applicable month ((enter code)			21b			4
Prescribed - separate Substitute	22				l l	22			65
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						Substitut	te		
Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment									
26 is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	24	Has a change been rattachment						19	
7 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding 27 attachment. Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years. 29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	25	Has a method chang	e been made for the current pl	an year? If "Yes," see instruction	s regarding required attac	hment		Y	es X No
Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years	26	Is the plan required t	o provide a Schedule of Active	Participants? If "Yes," see instru	ctions regarding required	attachmen	t	Yı	es X No
28 Unpaid minimum required contributions for all prior years 29	27	If the plan is subject attachment	to alternative funding rules, ent	er applicable code and see instru	ctions regarding	27			
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	Pa	rt VII Reconcili	iation of Unpaid Minimu	ım Required Contribution	s For Prior Years				
(line 19a)	28	Unpaid minimum req	uired contributions for all prior	years		28			0
Part VIII Minimum Required Contribution For Current Year 31 Target normal cost and excess assets (see instructions): a Target normal cost (line 6)	29	Discounted employe (line 19a)	r contributions allocated toward	unpaid minimum required contrit	outions from prior years	29			0
31 Target normal cost and excess assets (see instructions): a Target normal cost (line 6)	30	Remaining amount of	of unpaid minimum required cor	ntributions (line 28 minus line 29) .		30			0
a Target normal cost (line 6)	Pa	rt VIII Minimum	Required Contribution	For Current Year					
b Excess assets, if applicable, but not greater than line 31a	31	Target normal cost a	and excess assets (see instruc	ions):					
Amortization installments: a Net shortfall amortization installment 0 0 0 b Waiver amortization installment 0 0 0 33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month Day Year) and the waived amount 33 4 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) 34 166, 104 5 Balances elected for use to offset funding requirement (line 34 minus line 35) 0 0 0 36 Additional cash requirement (line 34 minus line 35) 36 166, 104 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) 37 198, 471 38 Present value of excess contributions for current year (see instructions)		a Target normal cost	(line 6)			31a			171,626
a Net shortfall amortization installment		b Excess assets, if a	applicable, but not greater than	line 31a		31b			5,522
b Waiver amortization installment	32	Amortization installm	nents:		Outstanding Bala	nce	<u> </u>	nstallmen	t
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month		a Net shortfall amort	tization installment			0			0
(Month Day									
Carryover balance Prefunding balance Total balance Sequence and the sequence of the sequence	33	33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval							
Carryover balance Prefunding balance Total balance 35 Balances elected for use to offset funding requirement	34	Total funding require	ement before reflecting carryove	er/prefunding balances (lines 31a	- 31b + 32a + 32b - 33)	34			166,104
requirement		-				nce	To	tal balan	ce
36 Additional cash requirement (line 34 minus line 35)	35					0			0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	36								166,104
00-		Contributions allocat	ted toward minimum required c	ontribution for current year adjust		37			198,471
00-	38	Present value of exc	ess contributions for current ye	ar (see instructions)					
a rotal (excess), if any, or into or over into our						38a			32,367
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		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	Unpaid minimum red	quired contribution for current y	ear (excess, if any, of line 36 over	· line 37)	39			0
40 Unpaid minimum required contributions for all years	40	Unpaid minimum red	quired contributions for all years	3		40			0
Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)	Pa	rt IX Pension	Funding Relief Under I	Pension Relief Act of 201	(See Instructions)				
41 If an election was made to use PRA 2010 funding relief for this plan:	41	If an election was ma	ade to use PRA 2010 funding re	elief for this plan:					
a Schedule elected		a Schedule elected					2 plus 7 ye	ars 🗍	15 years
b Eligible plan year(s) for which the election in line 41a was made 2008 2009 2010 2011		b Eligible plan year(s) for which the election in line	41a was made		200	08 2009	2010	2011
42 Amount of acceleration adjustment 42	42		•						
43 Excess installment acceleration amount to be carried over to future plan years						-			

Schedule SB, line 15 -

Reconciliation of differences between valuation results and amounts used to calculate AFTAP

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/14

The percentage shown on line 15 is equal to the sum of the market value of assets on the valuation date and the discounted value of contributions received for the current plan year after the valuation date, divided by the sum of the current year's funding target and target normal cost.

Schedule SB, line 19 - Discounted Employer Contributions

PLAN:	Plastic Surgery Associates	ry Associate	s of Central I	of Central New York, PLLC Defined Benefit Plan	LC Defined	Benefit Plan			
EIN/PN:	27-1942457 / 002	002	:						
PYE:	12/31/2014								
! !			Required Quarterly Contribution	rly Contribution		37373.40			
			Effective interest rate (EIR)	t rate (EIR)		6.30%			
			Penalty rate (5% fixed)	fixed)	-	2.00%		:	:
			Plan Year End	:	; ;	12/31/14			
			Valuation Date			12/31/14			
								ADD'L.	
	!	:	EIR-					DISCOUNT	FINAL
DATE OF		AMT. OF DAYS TO	ADJUSTED	δ	Q 2	ဗ	Ω4	FOR LATE	ADJUSTED
DEPOSIT	DEPOSIT	VAL DATE	DEPOSIT	04/15/14	07/15/14	10/15/14	01/15/15	01/15/15 QUARTERLIE	DEPOSIT
08/07/14	60000.00	146.00	61484.00	37373.40	22626.60	0.00	0.00	583.00	60901.00
12/11/14	30000.00	20.00	30101.00	00:00	14746.80	15253.20	0.00	372.00	29729.00
03/20/15	110000.00	-79.00	108555.00	0.00	0.00	22120.20	37373.40	714.00	107841.00
	200000.00		200140.00	37373.40	37373.40	37373.40	37373.40	1669.00	198471.00

Schedule SB, line 22 –

Weighted average retirement age

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/14

It was assumed that all participants will retire at Normal Retirement Age (65), or the current valuation date, if later.

Schedule SB, Part V –

Statement of Actuarial Assumptions/Methods

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Funding Method: PPA-mandated actuarial cost method
- Asset valuation method: Market value of assets (no smoothing)
- Assumed retirement age: Equal to Normal Retirement Age, or if later, the current val date.
- Assumed withdrawal rates: None
- Assumed form of benefit payout: Single life annuity
- Type of mortality tables used: Static, combined tables
- Pre-retirement mortality assumption: None
- Assumed future annual salary increases: 0%
- Addition to target normal cost for expenses: None

Schedule SB, Part V -

Summary of Plan Provisions

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Eligibility: Age 21 and 1 year of service (dual entry dates)
- Benefit: For Dr. Hixson: 6.1% of AMC per YOP. For K. Hixson: 2.5% of AMC per YOP. For all others: 0.5% of AMC per YOP.
- AMC: Highest 3 consecutive years as a participant.
- Normal annuity form: Single life annuity
- NRA: Age 65 (exact date of)
- Actuarial Equivalence: '94 GAR, 5%
- Vesting: 2/20 schedule

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

2014

Certain Denetic Obstantily Corporation	▶ File a	s an atta	chment to For	n 5500 or	5500-SF.			
For calendar plan year 2014 or fiscal p	olan year beginning		01/01/201	4	and endi	ng	12/3	1/2014
▶ Round off amounts to nearest de								
Caution: A penalty of \$1,000 will be	e assessed for late filing	of this re	eport unless rea	sonable ca	use is establishe	ed.		
A Name of plan					B Three-dig	-	.	
					plan num	iber (PN)	•	002
Plastic Surgery Associa	ton of Control	New	Vork PLL	c Defi	 med Benefi	i -		
C Plan sponsor's name as shown on			TOTA, TEE	<u> </u>			tion Number (E	1N)
C Fight sponsor's hame as shown on	nine 2d of Form coop of						,	,
Plastic Surgery Associa	ates of Central	l New	York, PLL	С	27-1942	2457		
E Type of plan: X Single Multip	le-A Multiple-B		F Prior year	plan size:	100 or fewer	101-	500 More th	an 500
Part I Basic Information	<u> </u>	l						
1 Enter the valuation date:	Month 12	Day	31 Year	2014				
2 Assets:	MOTHET		1001					
a Market value						2a		523,908
b Actuarial value						2b		523,908
3 Funding target/participant count					Number of	(2) Ves	ted Funding	(3) Total Funding
o I dilding talgeopatiopant count	Dicardonii			pa	rticipants		arget	Target
a For retired participants and be	neficiaries receiving pay	ment			0		0	0
b For terminated vested participate	ants				0		0	O
C For active participants					2		514,876	514,876
d Total					2		514,876	514,876
4 If the plan is in at-risk status, che					.П			
a Funding target disregarding pr					_	4a		
b Funding target reflecting at-ris						4h		
at-risk status for fewer than						4D		
5 Effective interest rate						5	,	6.30%
6 Target normal cost						6		171,626
Statement by Enrolled Actuary	<u>-</u>							
To the best of my knowledge, the information accordance with applicable law and regulation	is. In my opinion, each other ass	companying sumption is re	schedules, statemer easonable (taking into	ts and attachi account the	ments, if any, is compl experience of the plar	lete and acci nand reason	irate. Each prescrib able expectations) a	ed assumption was applied in ind such other assumptions, in
combination, offer my best estimate of anticip	ated experience under the plan.							
SIGN /	ALC I	0						
HERE Su	Cl Z. Kunt	1 mm					05/15/20)15
	Signature of actuary						Date	
Scott E. Ruehr							14-0287	71
Туре	e or print name of actual	У				Most	recent enrollme	nt number
Scott E. Ruehr, FSA						(610) 622-	5122
	Firm name				Т	elephone	number (include	ding area code)
2434 Mansfield Avenue								
Orexel Hill		PΑ	19026					
7 T T T T T T T T T T T T T T T T T T T	Address of the firm							
If the actuary has not fully reflected any	regulation or ruling pro	mulgated	under the statu	te in comp	leting this sched	ule, checl	the box and s	ee 🗍
	the state of the s							

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

Page	2 -	

Schedule SB (Form 5500) 2014

Pa	rt II	Begin	ning of Year (Carryove	r and Prefunding B	alances	T - 4-3 4			/b) [Profund	ing balance
7	Balance	at begin	ning of prior year	after applica	able adjustments (line 13	from prior	(a) (Carryover balance	0	(D) 1	Teluliui	15,261
8	Portion e	elected fo	or use to offset pri	or year's fur	nding requirement (line 35	from			0			12,231
9									0			3,030
10					rn of <u>8 . 9 7</u> %				0			272
11					to prefunding balance:				_			
	a Prese	nt value	of excess contribu	utions (line 3	88a from prior year)		- <u></u>					0
	b(1) Int	terest on hedule S	the excess, if any SB, using prior yea	/, of line 38a ar's effective	over line 38b from prior $\frac{1}{2}$ interest rate of $\frac{6.17}{6}$.	/ear						0
					edule SB, using prior year							
					ar to add to prefunding bala							0
					ance							0
					or deemed elections				0			0
		at begin	ning of current ye	ar (line 9 +	line 10 + line 11d – line 1	2)	,	******	0			3302
P	art III	Fun	ding Percenta	iges								
14	Funding	target a	ttainment percent	age							14	101.07 %
			target attainmen								15	105.46 %
	current y	year's fu	nding requiremen	t	of determining whether ca						16	96.39 %
_17	If the cu		" <u>-</u>		less than 70 percent of the	e funding ta	arget, enter s	such percentage			17	%
P	art IV	Con	tributions and	d Liquidit	ty Shortfalls							
_18					ar by employer(s) and em		D	I (1.) A		1 .	-1 /	und maid by
(N	a) Date M-DD-Y)		(b) Amount p employer		(c) Amount paid by employees		Date D-YYYY)	(b) Amount pa employer('		unt paid by loyees
0.8	3/07/2	014		60,000			<u></u>					
12	2/11/2	014		30,000								
03	3/20/2	015	1.	10,000								-10
						<u> </u>						
												
						Totals 1	- ' '	<u> </u>	00,00	0 18(c)		0
19			•		uctions for small plan with			· ·				
	_				num required contribution				19a			0
				•	usted to valuation date				19b			0
				•	ired contribution for current	year adjuste	ed to valuation	n date	19c			198,471
20			outions and liquidit						ļ			
	_	-	_		ne prior year?						_	X Yes No
			•		installments for the curre	-	-	manner?	 1		<u></u>	Yes X No
	C If line	20a is "	Yes," see instructi	ons and cor	nplete the following table Liquidity shortfall as of			an vear				
		(1) 1s	st		(2) 2nd	end or quan	er of this pla (3)	an year 3rd	T		(4) 4t	th
			0			0			0			0

Discount rate: 1st segment: 2nd segment: 3rd segment: 6.32 % 6.99 %	Pa	rt V Assumptio	ns Used to Determine	Funding Target and Targ	et Normal Cost				
b Applicable month (enter code). 21b 4 4 . 99 % 6 . 32 % 6 . 99 % □ month (enter code) 22 65 22 Weighted average retirement age 22 65 23 Montaity table(s) (see instructions) ☑ 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 required attachment. □ Yes ☑ No 28 Uppaid minimum required contributions for all prior years. □ 28 □ 0 29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years 29 □ 0 30 Remaining amount of unpaid minimum required contributions (fine 28 minus line 29) □ 30 □ 0 Part VIII Minimum Required Contribution For Current Year 31 Target normal cost (fine 5) □ 131a □ 171, 626 b Excess assets, if applicable, but not greater than line 31a □ 171, 626 b Excess assets, if applicable, but not greater than line 31a □ 0. □ 0. □ 0. □ 0. □ 0. □ 0. □ 0. □ 0	21								
22 September Substitute Substitute		a Segment rates:			1		N/A, full	yield cun	ve used
22 Weighted average retirement age 23 65 23 Motal*ty 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. ☐ Yes ☑ No 28 Unpaid minimum required contributions for all prior years. ☐ 28 29 Discounted employer contributions for all prior years. ☐ 28 29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years 29 30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) ☐ 30 30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) ☐ 30 31 Target normal cost and excess assets (see instructions): a Target normal cost (line 6) ☐ 31a ☐ 171, 626 b Excess assets, if applicable, but not greater than line 31a ☐ 31b ☐ 5, 522 32 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 ☐ 0 34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ☐ 34 ☐ 166, 104 36 Additional cash requirement (line 34 minus line 35) ☐ 0 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 199) ☐ 0 38 Present value of excess contributions for current year (see instructions)		b Applicable month ((enter code)			21b			4
Prescribed - separate Substitute	22					22			65
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		·				Substitut	te		
Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment		· / · · · · · · · · · · · · · · · · · ·							
8 is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. 9 attachment. Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years. 29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years 9 (line 19a). 10 Remaining amount of unpaid minimum required contributions (line 28 minus line 29). 10 Remaining amount of unpaid minimum required contributions (line 28 minus line 29). 11 Target normal cost and excess assets (see instructions): 12 a Target normal cost and excess assets (see instructions): 13 Target normal cost and excess assets (see instructions): 29 Amortization installments: 10 Outstanding Balance 11 In 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. 13 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33). 14 Total funding requirement (line 34 minus line 35). 15 Balances elected for use to offset funding requirement. 16 Carryover balance 17 Contributions allocated toward unpaid minimum required contributions for current year adjusted to valuation date (line 9c). 18 Present value of excess contributions for current year (see instructions)	24	Has a change been rattachment						res	
7 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. Part VII Reconcilitation of Unpaid Minimum Required Contributions For Prior Years 2 Unpaid minimum required contributions for all prior years. 2 Unpaid minimum required contributions allocated toward unpaid minimum required contributions from prior years (iline 19a)	25	Has a method chang	e been made for the current pl	an year? If "Yes," see instructio	ns regarding required attac	hment		Yes	X No
Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years	26	Is the plan required t	o provide a Schedule of Active	Participants? If "Yes," see instr	uctions regarding required	attachmen	ıt	Yes	X No
28 Unpaid minimum required contributions for all prior years 29	27	If the plan is subject attachment	to alternative funding rules, ent	er applicable code and see instr	uctions regarding	27			
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	Pa	rt VII Reconcili	ation of Unpaid Minimι	ım Required Contributio	ns For Prior Years				
(line 19a)	28	•				28			0
Part VIII Minimum Required Contribution For Current Year 31 Target normal cost and excess assets (see instructions): a Target normal cost (line 6)		(line 19a)		•••••					0
31 Target normal cost and excess assets (see instructions): a Target normal cost (line 6)	30	Remaining amount of	of unpaid minimum required cor	ntributions (line 28 minus line 29		30			0
a Target normal cost (line 6)	Pa	rt VIII Minimum	Required Contribution	For Current Year					
b Excess assets, if applicable, but not greater than line 31a	31	Target normal cost a	and excess assets (see instruc	ions):					
Amortization installments: a Net shortfall amortization installment		a Target normal cost	(line 6)			31a	_	1	71,626
a Net shortfall amortization installment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		b Excess assets, if a	applicable, but not greater than	line 31a		31b			5,522
b Waiver amortization installment 0 0 0 33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month Day Year)_and the waived amount 33 34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33). 34 166, 104 Carryover balance Prefunding balance Total balance 35 Balances elected for use to offset funding requirement 0 0 0 0 36 Additional cash requirement (line 34 minus line 35) 36 166, 104 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) 37 198, 471 38 Present value of excess contributions for current year (see instructions)	32	Amortization installm	nents:		Outstanding Bala	nce	Ins	tallment	
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		a Net shortfall amort	tization installment			0			0
(Month Day		b Waiver amortization	on installment			0		_	0
Carryover balance Prefunding balance Total balance Sequence below to offset funding requirement	33		approved for this plan year, en	iter the date of the ruling letter g)_and the waived amount	anting the approval	33			
Total balance 35 Balances elected for use to offset funding requirement	34	Total funding require	ement before reflecting carryove	er/prefunding balances (lines 31	a - 31b + 32a + 32b - 33)	34		1	66,104
requirement						nce	Tota	l balance)
36 Additional cash requirement (line 34 minus line 35)	35				0	0			0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	36]	66,104
38 Present value of excess contributions for current year (see instructions)		Contributions allocat	ted toward minimum required c	ontribution for current year adjus		37]	198,471
	38	` ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '							
a Total (excess, if any, of line 37 over line 36)						38a			32,367
		•				38b			0
	39					39			0
		•	·	·····		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:	41								
a Schedule elected		a Schedule elected				r	2 plus 7 years	s 15	years
b Eligible plan year(s) for which the election in line 41a was made 2008 2009 2010 2011		b Eligible plan year(s) for which the election in line	41a was made				-	
42 Amount of acceleration adjustment 42	42				 · · · · · · · · · · · · · · · · · ·				
43 Excess installment acceleration amount to be carried over to future plan years		· · · · · · · · · · · · · · · · · · ·			· · · · · · · · · · · · · · · · · · ·				

Schedule SB, line 15 -

Reconciliation of differences between valuation results and amounts used to calculate AFTAP

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/14

The percentage shown on line 15 is equal to the sum of the market value of assets on the valuation date and the discounted value of contributions received for the current plan year after the valuation date, divided by the sum of the current year's funding target and target normal cost.

Schedule SB, line 19 - Discounted Employer Contributions

PLAN:	Plastic Surgery Associates	ry Associate	s of Central I	of Central New York, PLLC Defined Benefit Plan	LC Defined	Benefit Plan			
EIN/PN:	27-1942457 / 002	002	:						
PYE:	12/31/2014								
! !			Required Quarterly Contribution	rly Contribution		37373.40			
			Effective interest rate (EIR)	t rate (EIR)		6.30%			
			Penalty rate (5% fixed)	fixed)	-	2.00%		:	:
			Plan Year End	:	; ;	12/31/14			
			Valuation Date			12/31/14			
								ADD'L.	
	!	:	EIR-					DISCOUNT	FINAL
DATE OF		AMT. OF DAYS TO	ADJUSTED	δ	Q 2	ဗ	Ω	FOR LATE	ADJUSTED
DEPOSIT	DEPOSIT	VAL DATE	DEPOSIT	04/15/14	07/15/14	10/15/14	01/15/15	01/15/15 QUARTERLIE	DEPOSIT
08/07/14	60000.00	146.00	61484.00	37373.40	22626.60	0.00	0.00	583.00	60901.00
12/11/14	30000.00	20.00	30101.00	00:00	14746.80	15253.20	0.00	372.00	29729.00
03/20/15	110000.00	-79.00	108555.00	0.00	0.00	22120.20	37373.40	714.00	107841.00
	200000.00		200140.00	37373.40	37373.40	37373.40	37373.40	1669.00	198471.00

Schedule SB, line 22 –

Weighted average retirement age

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/14

It was assumed that all participants will retire at Normal Retirement Age (65), or the current valuation date, if later.

Schedule SB, Part V –

Statement of Actuarial Assumptions/Methods

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Funding Method: PPA-mandated actuarial cost method
- Asset valuation method: Market value of assets (no smoothing)
- Assumed retirement age: Equal to Normal Retirement Age, or if later, the current val date.
- Assumed withdrawal rates: None
- Assumed form of benefit payout: Single life annuity
- Type of mortality tables used: Static, combined tables
- Pre-retirement mortality assumption: None
- Assumed future annual salary increases: 0%
- Addition to target normal cost for expenses: None

Schedule SB, Part V -

Summary of Plan Provisions

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Eligibility: Age 21 and 1 year of service (dual entry dates)
- Benefit: For Dr. Hixson: 6.1% of AMC per YOP. For K. Hixson: 2.5% of AMC per YOP. For all others: 0.5% of AMC per YOP.
- AMC: Highest 3 consecutive years as a participant.
- Normal annuity form: Single life annuity
- NRA: Age 65 (exact date of)
- Actuarial Equivalence: '94 GAR, 5%
- Vesting: 2/20 schedule

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

2014

Certain Denetic Obstantily Corporation	▶ File a	s an atta	chment to For	n 5500 or	5500-SF.			
For calendar plan year 2014 or fiscal p	olan year beginning		01/01/201	1	and endi	ng	12/3	1/2014
▶ Round off amounts to nearest de								
Caution: A penalty of \$1,000 will be	e assessed for late filing	of this re	eport unless rea	sonable ca	use is establishe	ed.		
A Name of plan					B Three-dig	•		
					plan num	ber (PN)	•	002
Plastic Surgery Associa	ton of Control	New	Vork PLL	C Defi	 med Benefi	+		
C Plan sponsor's name as shown on			TOTA, TEE	0 0011			tion Number (E	1N)
C Flati sponsor s hame as shown on	inic 2d of 1 offit 5000 of	0000 01					`	,
Plastic Surgery Associa	ates of Central	l New	York, PLL	С	27-1942	2457		
E Type of plan: X Single Multip	le-A Multiple-B		F Prior year	plan size:	100 or fewer	101-5	500 More th	an 500
Part I Basic Information	<u> </u>	l			-		····	
1 Enter the valuation date:	Month 12	Day	31 Year	2014				
2 Assets:	MOTHET		1001					
a Market value						2a	.,	523,908
b Actuarial value						2b	-	523,908
3 Funding target/participant count					Number of	(2) Ves	ted Funding	(3) Total Funding
o I dilding talgeopatiopant count	Dicardonii			pa	rticipants	Т	arget	Target
a For retired participants and be	neficiaries receiving pay	ment			0		0	0
b For terminated vested participate	ants				0		0	O
C For active participants					2		514,876	514,876
d Total					2		514,876	514,876
4 If the plan is in at-risk status, che					.П			
a Funding target disregarding pr					_	4a		
b Funding target reflecting at-ris						4h		
at-risk status for fewer than						4D		
5 Effective interest rate						5		6.30%
6 Target normal cost						6		171,626
Statement by Enrolled Actuary	<u>-</u>							
To the best of my knowledge, the information accordance with applicable law and regulation	is. In my opinion, each other ass	companying sumption is re	schedules, statemer easonable (taking into	ts and attachr account the	nents, if any, is compl experience of the plar	ete and accu and reason	irate. Each prescrib able expectations) a	ed assumption was applied in ind such other assumptions, in
combination, offer my best estimate of anticip	ated experience under the plan.							
SIGN /	ALC I	0						
HERE Su	Cl Z. Kunt	1 mm					05/15/20)15
	Signature of actuary						Date	
Scott E. Ruehr							14-0287	71
Туре	e or print name of actual	У				Most	ecent enrollme	nt number
Scott E. Ruehr, FSA						(610) 622-	5122
	Firm name				Т	elephone	number (include	ding area code)
2434 Mansfield Avenue								
Orexel Hill		PΑ	19026					
7 T T T T T T T T T T T T T T T T T T T	Address of the firm							
If the actuary has not fully reflected any	regulation or ruling pro	mulgated	under the statu	e in comp	eting this sched	ule, checl	the box and s	ee 🗍
	the state of the s							

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

Page	2 -	

Schedule SB (Form 5500) 2014

Pa	rt II	Begin	ning of Year (Carryove	r and Prefunding B	alances	T - 4-3 4			/b) [Profund	ing balance
7	Balance	at begin	ning of prior year	after applica	able adjustments (line 13	from prior	(a) (Carryover balance	0	(D) 1	Teluliui	15,261
8	Portion e	elected fo	or use to offset pri	or year's fur	nding requirement (line 35	from			0			12,231
9									0			3,030
10					rn of <u>8 . 9 7</u> %				0			272
11					to prefunding balance:				_			
	a Prese	nt value	of excess contribu	utions (line 3	88a from prior year)		- <u></u>					0
	b(1) Int	terest on hedule S	the excess, if any SB, using prior yea	/, of line 38a ar's effective	over line 38b from prior $\frac{1}{2}$ interest rate of $\frac{6.17}{6}$.	/ear						0
					edule SB, using prior year							
					ar to add to prefunding bala							0
					ance							0
					or deemed elections				0			0
		at begin	ning of current ye	ar (line 9 +	line 10 + line 11d – line 1	2)	,	******	0			3302
P	art III	Fun	ding Percenta	iges								
14	Funding	target a	ttainment percent	age							14	101.07 %
			target attainmen								15	105.46 %
	current y	year's fu	nding requiremen	t	of determining whether ca						16	96.39 %
_17	If the cu		" <u>-</u>		less than 70 percent of the	e funding ta	arget, enter s	such percentage			17	%
P	art IV	Con	tributions and	d Liquidit	ty Shortfalls							
_18					ar by employer(s) and em		D	I (1.) A		1 .	-1 /	und maid by
(N	a) Date M-DD-Y)		(b) Amount p employer		(c) Amount paid by employees		Date D-YYYY)	(b) Amount pa employer('		unt paid by loyees
0.8	3/07/2	014		60,000			<u></u>					
12	2/11/2	014		30,000								
03	3/20/2	015	1.	10,000								-10
						<u> </u>						
												
						Totals 1	- ' '	<u> </u>	00,00	0 18(c)		0
19			•		uctions for small plan with			· ·				
	_				mum required contribution				19a			0
				•	usted to valuation date				19b			0
				•	ired contribution for current	year adjuste	ed to valuation	n date	19c			198,471
20			outions and liquidit						ļ			
	_	-	_		ne prior year?						_	X Yes No
			•		installments for the curre	-	-	manner?	 1		<u></u>	Yes X No
	C If line	20a is "	Yes," see instructi	ons and cor	nplete the following table Liquidity shortfall as of			an vear				
		(1) 1s	st		(2) 2nd	end or quan	er of this pla (3)	an year 3rd	T		(4) 4t	th
			0			0			0			0

Discount rate: 1st segment: 2nd segment: 3rd segment: 6.32 % 6.99 %	Pa	rt V Assumptio	ns Used to Determine	Funding Target and Targ	et Normal Cost				
b Applicable month (enter code). 21b 4 4 . 99 % 6 . 32 % 6 . 99 % □ month (enter code) 22 65 22 Weighted average retirement age 22 65 23 Montaity table(s) (see instructions) ☑ 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 required attachment. □ Yes ☑ No 28 Uppaid minimum required contributions for all prior years. □ 28 □ 0 29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years 29 □ 0 30 Remaining amount of unpaid minimum required contributions (fine 28 minus line 29) □ 30 □ 0 Part VIII Minimum Required Contribution For Current Year 31 Target normal cost (fine 5) □ 131a □ 171, 626 b Excess assets, if applicable, but not greater than line 31a □ 171, 626 b Excess assets, if applicable, but not greater than line 31a □ 0. □ 0. □ 0. □ 0. □ 0. □ 0. □ 0. □ 0	21								
22 September Substitute Substitute		a Segment rates:			1		N/A, full	yield cun	ve used
22 Weighted average retirement age 23 65 23 Motal*ty 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. ☐ Yes ☑ No 28 Unpaid minimum required contributions for all prior years. ☐ 28 29 Discounted employer contributions for all prior years. ☐ 28 29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years 29 30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) ☐ 30 30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) ☐ 30 31 Target normal cost and excess assets (see instructions): a Target normal cost (line 6) ☐ 31a ☐ 171, 626 b Excess assets, if applicable, but not greater than line 31a ☐ 31b ☐ 5, 522 32 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 ☐ 0 34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ☐ 34 ☐ 166, 104 36 Additional cash requirement (line 34 minus line 35) ☐ 0 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 199) ☐ 0 38 Present value of excess contributions for current year (see instructions)		b Applicable month ((enter code)			21b			4
Prescribed - separate Substitute	22					22			65
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		·				Substitut	te		
Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment		· / · · · · · · · · · · · · · · · · · ·							
8 is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. 9 attachment. Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years. 29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years 9 (line 19a). 10 Remaining amount of unpaid minimum required contributions (line 28 minus line 29). 10 Remaining amount of unpaid minimum required contributions (line 28 minus line 29). 11 Target normal cost and excess assets (see instructions): 12 a Target normal cost and excess assets (see instructions): 13 Target normal cost and excess assets (see instructions): 29 Amortization installments: 10 Outstanding Balance 11 In 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. 13 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33). 14 Total funding requirement (line 34 minus line 35). 15 Balances elected for use to offset funding requirement. 16 Carryover balance 17 Contributions allocated toward unpaid minimum required contributions for current year adjusted to valuation date (line 9c). 18 Present value of excess contributions for current year (see instructions)	24	Has a change been rattachment						res	
7 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. Part VII Reconcilitation of Unpaid Minimum Required Contributions For Prior Years 2 Unpaid minimum required contributions for all prior years. 2 Unpaid minimum required contributions allocated toward unpaid minimum required contributions from prior years (iline 19a)	25	Has a method chang	e been made for the current pl	an year? If "Yes," see instructio	ns regarding required attac	hment		Yes	X No
Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years	26	Is the plan required t	o provide a Schedule of Active	Participants? If "Yes," see instr	uctions regarding required	attachmen	ıt	Yes	X No
28 Unpaid minimum required contributions for all prior years 29	27	If the plan is subject attachment	to alternative funding rules, ent	er applicable code and see instr	uctions regarding	27			
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	Pa	rt VII Reconcili	ation of Unpaid Minimι	ım Required Contributio	ns For Prior Years				
(line 19a)	28	•				28			0
Part VIII Minimum Required Contribution For Current Year 31 Target normal cost and excess assets (see instructions): a Target normal cost (line 6)		(line 19a)		•••••					0
31 Target normal cost and excess assets (see instructions): a Target normal cost (line 6)	30	Remaining amount of	of unpaid minimum required cor	ntributions (line 28 minus line 29		30			0
a Target normal cost (line 6)	Pa	rt VIII Minimum	Required Contribution	For Current Year					
b Excess assets, if applicable, but not greater than line 31a	31	Target normal cost a	and excess assets (see instruc	ions):					
Amortization installments: a Net shortfall amortization installment		a Target normal cost	(line 6)			31a	_	1	71,626
a Net shortfall amortization installment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		b Excess assets, if a	applicable, but not greater than	line 31a		31b			5,522
b Waiver amortization installment 0 0 0 33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month Day Year)_and the waived amount 33 34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33). 34 166, 104 Carryover balance Prefunding balance Total balance 35 Balances elected for use to offset funding requirement 0 0 0 0 36 Additional cash requirement (line 34 minus line 35) 36 166, 104 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) 37 198, 471 38 Present value of excess contributions for current year (see instructions)	32	Amortization installm	nents:		Outstanding Bala	nce	Ins	tallment	
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		a Net shortfall amort	tization installment			0			0
(Month Day		b Waiver amortization	on installment			0		_	0
Carryover balance Prefunding balance Total balance Sequence below to offset funding requirement	33		approved for this plan year, en	iter the date of the ruling letter g)_and the waived amount	anting the approval	33			
Total balance 35 Balances elected for use to offset funding requirement	34	Total funding require	ement before reflecting carryove	er/prefunding balances (lines 31	a - 31b + 32a + 32b - 33)	34		1	66,104
requirement						nce	Tota	l balance)
36 Additional cash requirement (line 34 minus line 35)	35				0	0			0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	36]	66,104
38 Present value of excess contributions for current year (see instructions)		Contributions allocat	ted toward minimum required c	ontribution for current year adjus		37]	198,471
	38	` ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '							
a Total (excess, if any, of line 37 over line 36)						38a			32,367
		•				38b			0
	39					39			0
		•	·	·····		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:	41								
a Schedule elected		a Schedule elected				r	2 plus 7 years	s 15	years
b Eligible plan year(s) for which the election in line 41a was made 2008 2009 2010 2011		b Eligible plan year(s) for which the election in line	41a was made				-	
42 Amount of acceleration adjustment 42	42		•		 · · · · · · · · · · · · · · · · · ·				
43 Excess installment acceleration amount to be carried over to future plan years		· · · · · · · · · · · · · · · · · · ·			· · · · · · · · · · · · · · · · · · ·				

Schedule SB, line 15 -

Reconciliation of differences between valuation results and amounts used to calculate AFTAP

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/14

The percentage shown on line 15 is equal to the sum of the market value of assets on the valuation date and the discounted value of contributions received for the current plan year after the valuation date, divided by the sum of the current year's funding target and target normal cost.

Schedule SB, line 19 - Discounted Employer Contributions

PLAN:	Plastic Surgery Associates	ry Associate	s of Central I	of Central New York, PLLC Defined Benefit Plan	LC Defined	Benefit Plan			
EIN/PN:	27-1942457 / 002	002	:						
PYE:	12/31/2014								
! !			Required Quarterly Contribution	rly Contribution		37373.40			
			Effective interest rate (EIR)	t rate (EIR)		6.30%			
			Penalty rate (5% fixed)	fixed)	-	2.00%		:	:
			Plan Year End	:	; ;	12/31/14			
			Valuation Date			12/31/14			
								ADD'L.	
	!	:	EIR-					DISCOUNT	FINAL
DATE OF		AMT. OF DAYS TO	ADJUSTED	δ	Q 2	ဗ	Ω	FOR LATE	ADJUSTED
DEPOSIT	DEPOSIT	VAL DATE	DEPOSIT	04/15/14	07/15/14	10/15/14	01/15/15	01/15/15 QUARTERLIE	DEPOSIT
08/07/14	60000.00	146.00	61484.00	37373.40	22626.60	0.00	0.00	583.00	60901.00
12/11/14	30000.00	20.00	30101.00	00:00	14746.80	15253.20	0.00	372.00	29729.00
03/20/15	110000.00	-79.00	108555.00	0.00	0.00	22120.20	37373.40	714.00	107841.00
	200000.00		200140.00	37373.40	37373.40	37373.40	37373.40	1669.00	198471.00

Schedule SB, line 22 –

Weighted average retirement age

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

PLAN YEAR ENDED: 12/31/14

It was assumed that all participants will retire at Normal Retirement Age (65), or the current valuation date, if later.

Schedule SB, Part V –

Statement of Actuarial Assumptions/Methods

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Funding Method: PPA-mandated actuarial cost method
- Asset valuation method: Market value of assets (no smoothing)
- Assumed retirement age: Equal to Normal Retirement Age, or if later, the current val date.
- Assumed withdrawal rates: None
- Assumed form of benefit payout: Single life annuity
- Type of mortality tables used: Static, combined tables
- Pre-retirement mortality assumption: None
- Assumed future annual salary increases: 0%
- Addition to target normal cost for expenses: None

Schedule SB, Part V -

Summary of Plan Provisions

Plastic Surgery Associates of Central New York, PLLC Defined Benefit Plan

EIN/PN: 27-1942457 / 002

- Eligibility: Age 21 and 1 year of service (dual entry dates)
- Benefit: For Dr. Hixson: 6.1% of AMC per YOP. For K. Hixson: 2.5% of AMC per YOP. For all others: 0.5% of AMC per YOP.
- AMC: Highest 3 consecutive years as a participant.
- Normal annuity form: Single life annuity
- NRA: Age 65 (exact date of)
- Actuarial Equivalence: '94 GAR, 5%
- Vesting: 2/20 schedule