

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold;">2014</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	<input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions)
B This return/report is	<input type="checkbox"/> a one-participant plan <input type="checkbox"/> a foreign plan <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)
C Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)

Part II Basic Plan Information —enter all requested information					
1a Name of plan <u>LEXINGTON NEUROLOGY ASSOCIATES, P. C. PENSION PLAN</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">1b Three-digit plan number (PN) ▶</td> <td style="width:40%; text-align: center;"><u>001</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>		
1b Three-digit plan number (PN) ▶	<u>001</u>				
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>LEXINGTON NEUROLOGY ASSOCIATES, PC</u> <u>530 EAST 72ND STREET</u> <u>NEW YORK, NY 10021</u>	1c Effective date of plan <u>01/01/2003</u>				
	2b Employer Identification Number (EIN) <u>20-3021953</u>				
	2c Sponsor's telephone number <u>212-717-8282</u>				
	2d Business code (see instructions) <u>621111</u>				
3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">3b Administrator's EIN</td> <td style="width:40%;"></td> </tr> <tr> <td>3c Administrator's telephone number</td> <td></td> </tr> </table>	3b Administrator's EIN		3c Administrator's telephone number	
3b Administrator's EIN					
3c Administrator's telephone number					
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. a Sponsor's name	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">4b EIN</td> <td style="width:40%;"></td> </tr> <tr> <td>4c PN</td> <td></td> </tr> </table>	4b EIN		4c PN	
4b EIN					
4c PN					
5a Total number of participants at the beginning of the plan year	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">5a</td> <td style="width:40%; text-align: center;"><u>8</u></td> </tr> </table>	5a	<u>8</u>		
5a	<u>8</u>				
b Total number of participants at the end of the plan year.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">5b</td> <td style="width:40%; text-align: center;"><u>4</u></td> </tr> </table>	5b	<u>4</u>		
5b	<u>4</u>				
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">5c</td> <td style="width:40%;"></td> </tr> </table>	5c			
5c					
d(1) Total number of active participants at the beginning of the plan year.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">5d(1)</td> <td style="width:40%; text-align: center;"><u>5</u></td> </tr> </table>	5d(1)	<u>5</u>		
5d(1)	<u>5</u>				
d(2) Total number of active participants at the end of the plan year.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">5d(2)</td> <td style="width:40%; text-align: center;"><u>3</u></td> </tr> </table>	5d(2)	<u>3</u>		
5d(2)	<u>3</u>				
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">5e</td> <td style="width:40%; text-align: center;"><u>1</u></td> </tr> </table>	5e	<u>1</u>		
5e	<u>1</u>				

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.			
Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.			
SIGN HERE	Filed with authorized/valid electronic signature.	09/15/2015	DEXTER SUN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☒ No ☐ Not determined

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1997738	2057223
b Total plan liabilities	7b	0	
c Net plan assets (subtract line 7b from line 7a)	7c	1997738	2057223
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	57485	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	166127	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		223612
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	146428	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f	17699	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		164127
i Net income (loss) (subtract line 8h from line 8c)	8i		59485
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1I 3B 3D
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c		X	
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

- 11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) ☒ Yes ☐ No
- 11a** Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39 **11a** 0
- 12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)
- a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount).....	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
c If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)	
13c(1) Name of plan(s):	13c(2) EIN(s)
	13c(3) PN(s)

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>LEXINGTON NEUROLOGY ASSOCIATES, P. C. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>LEXINGTON NEUROLOGY ASSOCIATES, PC</u>	D Employer Identification Number (EIN) <u>20-3021953</u>
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2014</u>	
2 Assets:	
a Market value	2a <u>1990815</u>
b Actuarial value	2b <u>1990815</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants <u>0</u> (2) Vested Funding Target <u>0</u> (3) Total Funding Target <u>0</u>
b For terminated vested participants.....	<u>3</u> <u>102831</u> <u>104768</u>
c For active participants.....	<u>5</u> <u>1989474</u> <u>1996285</u>
d Total.....	<u>8</u> <u>2092305</u> <u>2101053</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>5.75%</u>
6 Target normal cost	6 <u>0</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>07/16/2015</u>
	Signature of actuary	Date
<u>STEVEN I. ALIN</u>	Type or print name of actuary	<u>14-02390</u>
		Most recent enrollment number
<u>DANZIGER & MARKHOFF LLP</u>	Firm name	<u>631-501-9800</u>
		Telephone number (including area code)
<u>135 PINELAWN ROAD, SUITE 245 SOUTH MELVILLE, NY 11747</u>	Address of the firm	

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

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

Schedule SB (Form 5500) 2014
v. 140124

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	6624
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		0
9 Amount remaining (line 7 minus line 8)	0	6624
10 Interest on line 9 using prior year's actual return of <u>9.50</u> %	0	629
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		7159
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.23</u> %		446
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		7605
d Portion of (c) to be added to prefunding balance		7605
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	14858

Part III Funding Percentages		
14 Funding target attainment percentage	14	94.04 %
15 Adjusted funding target attainment percentage	15	94.75 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.02 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/23/2014	19162		10/16/2014	4791	
05/15/2014	4790		11/17/2014	4790	
06/13/2014	4791		12/16/2014	4791	
07/16/2014	4790				
08/08/2014	4791				
09/15/2014	4790				
Totals ▶			18(b)	57486	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	55761
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 1
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> 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.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	0	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	125096	56526	
b Waiver amortization installment			
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	56526	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....		765	765
36 Additional cash requirement (line 34 minus line 35).....	36	55761	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	55761	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	<input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years		
b Eligible plan year(s) for which the election in line 41a was made	<input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Lexington Neurology Associates, PC Pension Plan

Plan Sponsor: Lexington Neurology Associates, PC EIN: 20-3021953 PN: 001

Attachment to Schedule SB, Part V, Summary of Actuarial Assumptions

Stability Period	1 month preceding valuation date	
Actuarial Assumptions for AFTAP and Minimum Required Contribution	<u>Pre & Post Retirement</u>	
	(A) Segment I Interest Rate	4.99%
	Segment II Interest Rate	6.32%
	Segment III Interest Rate	6.99%
	(B) Mortality:	2014 Combined Mortality Table for small plans (Male/Female)
Actuarial Assumptions for Maximum Contribution	<u>Pre & Post Retirement</u>	
	(A) Segment I Interest Rates	1.28%
	Segment II Interest Rate	4.05%
	Segment III Interest Rate	5.07%
	(B) Mortality:	2014 Combined Mortality Table for small plans (Male/Female)
Actuarial Equivalence And Present Value of Accrued Benefit	<u>Plan Rates</u>	
	<u>Pre Retirement</u>	
	(A) Interest:	5.5%
	(B) Mortality:	None
	<u>Post Retirement</u>	
	(A) Interest:	5.5%
	(B) Mortality:	GAR'94
	<u>Minimum 417(e) Government Rates</u>	
	<u>Pre and Post Retirement</u>	
	(A) Segment I Interest Rate	1.25%
	Segment II Interest Rate	4.57%
	Segment III Interest Rate	5.60%
	(B) Mortality:	2014 Applicable Mortality Table (Unisex)
Asset Valuation Method	Assets are valued at market.	
Assumed Lump Sum Frequency	100%	
Salary Scale	None	
Turnover	None	

**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**

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

OMB No. 1210-0110

2014**This Form is Open to Public
Inspection**

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A** Name of plan
LEXINGTON NEUROLOGY ASSOCIATES, P. C. PENSION PLAN**B** Three-digit
plan number (PN) ▶ 001**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
LEXINGTON NEUROLOGY ASSOCIATES, PC**D** Employer Identification Number (EIN)
20-3021953**E** Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 01 Day 01 Year 2014**2** Assets:**a** Market value **2a** 1990815**b** Actuarial value **2b** 1990815**3** Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	0	0	0
b For terminated vested participants.....	3	102831	104768
c For active participants.....	5	1989474	1996285
d Total.....	8	2092305	2101053

4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐**a** Funding target disregarding prescribed at-risk assumptions **4a****b** Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... **4b****5** Effective interest rate **5** 5.75 %**6** Target normal cost **6** 0**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

Signature of actuary

STEVEN I. ALIN

Type or print name of actuary

Danziger & Markhoff LLP

Firm name

135 Pinelawn Road, SUITE 245 South

MELVILLE, NY 11747

Address of the firm

Date

14-02390

Most recent enrollment number

(631) 501-9800

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2014
v. 140124

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Part III Funding Percentages

14 Funding target attainment percentage	14	94.04 %
15 Adjusted funding target attainment percentage	15	94.75 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	93.02 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04-23-2014	19162		10-16-2014	4791	
05-15-2014	4790		11-17-2014	4790	
06-13-2014	4791		12-16-2014	4791	
07-16-2014	4790				
08-08-2014	4791				
09-15-2014	4790				
Totals ►			18(b)	57486	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	55761

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.99%2nd segment:
6.32%3rd segment:
6.99%☐ N/A, full yield curve used**b** Applicable month (enter code).....**21b**

1

22 Weighted average retirement age**22**

62

23 Mortality table(s) (see instructions)☒

Prescribed - combined

☐

Prescribed - separate

☐

Substitute

Part VI Miscellaneous Items**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years**28**

0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)**29****30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29)**30**

0

Part VIII Minimum Required Contribution For Current Year**31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6)**31a**

0

b Excess assets, if applicable, but not greater than line 31a**31b**

0

32 Amortization installments:**a** Net shortfall amortization installment

Outstanding Balance

Installment

125096

56526

b Waiver amortization installment**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**

56526

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement

765

765

36 Additional cash requirement (line 34 minus line 35)**36**

55761

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)**37**

55761

38 Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

0

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b**

0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)**39**

0

40 Unpaid minimum required contributions for all years**40**

0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected☐ 2 plus 7 years☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made☐ 2008☐ 2009☐ 2010☐ 2011**42** Amount of acceleration adjustment**42****43** Excess installment acceleration amount to be carried over to future plan years**43**

Schedule SB, line 19 - Discounted Employer Contributions

Interest Rates:

Effective: 5.75%

Late Quarterly: 10.75%

<u>Effective Date</u>	<u>Amount</u>	<u>Contribution Year End Date</u>	<u>Effective Interest</u>	<u>Quarterly Interest</u>	<u>Discounted</u>
12/16/2014	\$4,791	12/31/2014	-250	0	\$4,541
11/17/2014	\$4,790	12/31/2014	-229	0	\$4,561
10/16/2014	\$4,791	12/31/2014	-207	0	\$4,584
09/15/2014	\$4,790	12/31/2014	-185	0	\$4,605
08/08/2014	\$4,791	12/31/2014	-158	0	\$4,633
07/16/2014	\$4,790	12/31/2014	-142	0	\$4,648
06/13/2014	\$4,791	12/31/2014	-118	0	\$4,673
05/15/2014	\$4,790	12/31/2014	-97	0	\$4,693
04/23/2014	\$19,162	12/31/2014	-326	-13	\$18,823
Total:	<u>\$57,486</u>				<u>\$55,761</u>

Name of Plan: LEXINGTON NEUROLOGY AS
Plan Sponsor's EIN: 20-3021953
Plan Number: 001
Plan Sponsor's Name: Lexington Neurology, Associates, P.C.
Plan Year: 1/1/2014 – 12/31/2014

Lexington Neurology Associates, PC Pension Plan

Plan Sponsor: Lexington Neurology Associates, PC EIN: 20-3021953 PN: 001

Attachment to Schedule SB, Part V, Summary of Plan Provisions

Effective Date: January 1, 2003

Valuation Date: January 1, 2014

Monthly Pension 2.5% of monthly compensation multiplied by years of benefit service limited to 13 years from December 31, 2008, plus a Participant's Accrued Benefit as of December 31, 2008

BENEFITS FROZEN APRIL 15, 2014

Eligibility Requirements (A) Minimum months of service: 12
(B) Minimum age: 21
(C) Maximum age: None
(D) Participant enters plan on eligibility date nearest completion of eligibility requirements
(E) Entry Date: January 1
(F) Physicians' Assistants are excluded

Normal Retirement Age (A) Plan anniversary nearest age 62 or 5 years of participation, if later

Funding Provisions (A) Target Normal Cost
(B) Funding Target

Salary Averaging Average high 5 consecutive salaries
Use historical salaries for accrual

Lexington Neurology Associates, PC Pension Plan

Plan Sponsor: Lexington Neurology Associates, PC EIN: 20-3021953 PN: 001

Attachment to Schedule SB, Part V, Summary of Plan Provisions

Maximum Salary	Maximum Current Salary: \$ 260,000 Maximum Projected Salary: \$ 260,000					
Maximum Years	Maximum creditable years of service is 13 years from January 1, 2009 and onwards.					
Type of Annuity	Life Annuity					
Accrued Benefit	Fully accrued after 13 years. Accrued benefit at December 31, 2008, plus Fractional rule based on participation. Effective Date: January 1, 2009 BENEFITS FROZEN APRIL 15, 2014					
Vesting Schedule	YR.	%	YR.	%	YR.	%
	---	---	---	---	---	---
	1	0	3	40	5	80
	2	20	4	60	6	100
	Service prior to effective date excluded					
Top-Heavy Status	This plan has been determined to be Top-Heavy for the current plan year.					

Schedule SB, line 32 - Schedule of Amortization Bases

Charges/Credits

<u>Type of Base</u>	<u>Effective Date</u>	<u>Interest Rate</u>	<u>Initial Amount</u>	<u>Initial Amort</u>	<u>Current Balance</u>	<u>Rem Amort</u>	<u>Payment</u>
Shortfall	01/01/2009	4.43 / 0.00	371,958	7.00	122,388	2.00	62,520
Shortfall	01/01/2010	4.43 / 0.00	-139,731	7.00	-67,247	3.00	-23,394
Shortfall	01/01/2011	4.43 / 0.00	6,825	7.00	4,154	4.00	1,107
Shortfall	01/01/2012	4.43 / 5.62	208,170	7.00	151,086	5.00	32,892
Shortfall	01/01/2013	4.43 / 5.62	-145,935	7.00	-130,402	6.00	-24,355
Shortfall	01/01/2014	4.43 / 5.62	45,117	7.00	45,117	7.00	7,756
Totals	Shortfall				125,096		56,526

Name of Plan: LEXINGTON NEUROLOGY ASSOCIATES, P.C. PENSION PLAN
Plan Sponsor's EIN: 20-3021953
Plan Number: 001
Plan Year: 1/1/2014 – 12/31/2014