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.

2014

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

Part I		t Identification Information	I			
For calend	lar plan year 2014 or	fiscal plan year beginning 01/01/2	014	and ending 12/	31/2014	
A This re	eturn/report is for:	a single-employer plan		er plan (not multiemployer) (ployer information in accord	_	
		a one-participant plan	a foreign plan			
B This ret	urn/report is	the first return/report	the final return/repo	ort		
		an amended return/report	a short plan year re	turn/report (less than 12 mo	onths)	
C Check	box if filing under:	Form 5558	automatic extensio	n	DFVC p	orogram
		special extension (enter desc	ription)			
Part II	Basic Plan Inf	ormation—enter all requested in	formation			
1a Name	•	OFESSIONALS, PA CASH BALANG	CE PENSION PLAN		1b Three-digi plan numb (PN) ▶	
					1c Effective of	
	sponsor's name and a	address; include room or suite numb DFESSIONALS, PA	er (employer, if for a sing	gle-employer plan)		Identification Number 46-4146290
E201 C CON	NGRESS AVENUE				2c Sponsor's	telephone number
JFK MEDICATLANTIS, I	AL CENTER				2d Business	code (see instructions)
3a Plan a	administrator's name	and address Same as Plan Spon	sor.		3b Administra	
					3c Administra	ator's telephone number
4 If the	name and/or EIN of t	he plan sponsor has changed since	the last return/report file	d for this plan, enter the	4b EIN	
name		umber from the last return/report.			4c PN	
		ts at the beginning of the plan year.			5a	12
_		ts at the end of the plan year			5b	12
C Numb	per of participants wit	h account balances as of the end of	the plan year (defined be	enefit plans do not	5c	
	,	participants at the beginning of the p			5d(1)	
d(2) To	tal number of active p	participants at the end of the plan ye	ar		5d(2)	C
		terminated employment during the	•	enefits that were	5e	C
		e or incomplete filing of this retur		ed unless reasonable cau	se is establishe	
Under pen SB or Sch	alties of perjury and	other penalties set forth in the instru and signed by an enrolled actuary,	ctions, I declare that I ha	ve examined this return/rep	ort, including, if	applicable, a Schedule
SIGN		d/valid electronic signature.				
HERE	Signature of plan	administrator	Date	Enter name of individu	ual signing as pla	n administrator
SIGN HERE	<u> </u>					
		loyer/plan sponsor name, if applicable) and address (i	Date			phone number (optional)
i ropaiei s	mano (moduling illi)	name, ii applicable) and addiess (i	io.add room or suite fluit	issi / (optional)	. roparor a telep	(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 rander 29 CFR 2520.104-46? (See instructions on waiver eligibility a f you answered "No" to either line 6a or line 6b, the plan cannot with the contraction of the plan cannot will be seen the contraction of the plan cannot will be seen the contraction of the plan cannot will be seen to be seen the plan cannot will be seen the plan cannot	an indeper and condit ot use Fo	ndent qualified public accounta ions.) rm 5500-SF and must instead	nt (IQ d use	PA) Form	5500.	X Yes No
	f 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					1		
7	Plan Assets and Liabilities		(a) Beginning of Yea				(b) End of Year
	Total plan assets	7a		0			47494
	Total plan liabilities	7b		0	_		0
	Net plan assets (subtract line 7b from line 7a)	7c		0	-		47494
	ncome, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total
	Contributions received or receivable from: 1) Employers	8a(1)	1672	292			
	2) Participants	8a(2)		0			
	3) Others (including rollovers)	8a(3)		0			
	Other income (loss)	8b	26	601			
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					169893
	Benefits paid (including direct rollovers and insurance premiums						
t	o provide benefits)	8d	1210				
_ e (Certain deemed and/or corrective distributions (see instructions)	8e		0			
<u>f</u> /	Administrative service providers (salaries, fees, commissions)	8f		0			
g (Other expenses	8g	13	381			
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					122399
	Net income (loss) (subtract line 8h from line 8c)	8i					47494
_ J	ransfers to (from) the plan (see instructions)	8j		0			
	If the plan provides pension benefits, enter the applicable pension of 1C If the plan provides welfare benefits, enter the applicable welfare feel. V Compliance Questions						
10	During the plan year:				Yes	No	Amount
	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	iciary Cor	rection Program)	10a		X	
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	`	•	10b		X	
С	Was the plan covered by a fidelity bond?			10c		X	
d 	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		X	
e	Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all instructions.)	of the ben	efits under the plan? (See	10e		X	
f	Has the plan failed to provide any benefit when due under the plan	า?		10f		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as	s of year e	end.)	10g		X	
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	See instru	uctions and 29 CFR	10h			
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101	ne require	d notice or one of the	10i			
Part							
11	Is this a defined benefit plan subject to minimum funding requirements 5500) and line 11a below)						
11a	Enter the unpaid minimum required contribution for current year fro					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,			50	,		
а	If a waiver of the minimum funding standard for a prior year is bein granting the waiver.	ng amortiz	ed in this plan year, see instruc		, and e	enter th Day	

	Form 5500-SF 2014 Page 3 - 1				
lf :	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			
С	Enter the amount contributed by the employer to the plan for this plan year	12c			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No	N/A
Part	VII Plan Terminations and Transfers of Assets				
13a	Has a resolution to terminate the plan been adopted in any plan year?	X	Yes N	lo	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC?	control		Yes	s X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s which assets or liabilities were transferred. (See instructions.)) to			
1	3c(1) Name of plan(s):	13c(2) E	IN(s)	13c(3	B) 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

Pension Benefit Guaranty Corporation

Department of Labor Employee Benefits Security Administration

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 attac	nment to Form	5500 or 55	00-SF.				
For	calenda	ar plan year 2014 or fi	scal plan year beginr	ning 01/01/201	4		and end	ing 12/3	1/2014		
•	Round	off amounts to neare	est dollar.								
•	Caution	: A penalty of \$1,000	will be assessed for	late filing of this rep	oort unless reaso	nable caus	se is establish	ed.			
	Name of LM BEAC	plan CH RADIOLOGY PRO	OFESSIONALS, PA	CASH BALANCE P	ENSION PLAN	E	Three-di	git nber (PN)	•	002	
		nsor's name as show CH RADIOLOGY PRO		5500 or 5500-SF]	D Employer	Identificat 46-4146	ion Number (E 6290	IN)	
Ет	ype of pl	lan: X Single 1	Multiple-A Multipl	е-В	F Prior year pla	ın size: X	100 or fewer	101-50	00 More th	an 500	
Pa	art I	Basic Information	on								
1	Enter t	the valuation date:	Month	Day	Year _						
2	Assets	s:									
	a Mark	ket value						2a			0
	b Actu	ıarial value						2b			0
3	Fundir	ng target/participant co	ount breakdown				mber of cipants		ted Funding arget	(3) Total Fur Target	nding
	a For i	retired participants an	d beneficiaries recei	ving payment			0		0		0
	b For	terminated vested par	rticipants				0		0		0
	C For a	active participants	······				0		0		0
	d Tota	al					0		0		0
4	If the n	olan is in at-risk status	check the box and	complete lines (a) a	and (b)		1				
		ding target disregardi			, ,	<u>L</u>	1	4a			
	b Fund	ding target reflecting a t-risk status for fewer	at-risk assumptions,	but disregarding tra	nsition rule for p	lans that ha	ave been in	4h			
5		ve interest rate						5			6.77%
6	Target	normal cost						6			115685
- 6 (To the best accordance combination	by Enrolled Actuary t of my knowledge, the inform with applicable law and reg n, offer my best estimate of a	ulations. In my opinion, eac	h other assumption is reas							
	IGN ERE								08/13/20)15	
			Signature of act	uary					Date		
RO	BERT M	. HANESS							14-049	45	
			Type or print name of	of actuary				Most re	ecent enrollme	nt number	
HAN	NESS &	ASSOCIATES, LLC							916-435	-9830	
	5611		Firm name				Т	elephone	number (includ	ding area code)	
	. BOX CKLIN, (CA 95677									
			Address of the	firm							
	,	has not fully reflected	d any regulation or ru	lling promulgated ur	nder the statute	in completi	ng this sched	ule, check	the box and s	ee	
ınstrı	ıctions										_

Page	2 -	1
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Schedule	SB (Form	5500) 2014

Pa	rt II Be	eginning of Year	Carryov	er and Prefunding Ba	alances						
_						(a) (Carryover balance		(b) F	Prefund	ing balance
7				cable adjustments (line 13 f	•			0			0
8				unding requirement (line 35							
			-					0			0
9	Amount rem	aining (line 7 minus li	ne 8)					0			0
10	Interest on li	ine 9 using prior year's	s actual ret	urn of%				0			0
11	Prior year's	excess contributions t	o be added	I to prefunding balance:							
	a Present va	alue of excess contrib	utions (line	38a from prior year)							0
				Ba over line 38b from prior ye interest rate of							0
	b(2) Interes	st on line 38b from pri	or year Sch	edule SB, using prior year's	actual						
				ear to add to prefunding balar							0
	d Portion of	(c) to be added to pre	efunding ba	lance							0
12	Other reduct	tions in balances due	to elections	s or deemed elections				0			0
				line 10 + line 11d – line 12	1			0			0
		Funding Percenta			L						
	•									14	100.00 %
	 14 Funding target attainment percentage 15 Adjusted funding target attainment percentage 									15	0.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce									0.00 %		
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	art IV	Contributions an	d Liquid	ity Shortfalls							
18	Contribution	s made to the plan for	the plan y	ear by employer(s) and emp	oloyees:						
/N/	(a) Date IM-DD-YYYY	(b) Amount p		(c) Amount paid by	(a) D (MM-DD		(b) Amount paid	d by	(0	-	int paid by
	5/13/2014) employer	167292	employees	(ואוואו)	-1111)	employer(s)			епрі	oyees
- 00	//13/2014		107292	0							
			•		Totals ▶	18(b)	1	67292	18(c)		
19	Discounted e	employer contributions	s – see inst	ructions for small plan with	a valuation o	date after th	ne beginning of the y	/ear:			
	a Contributi	ons allocated toward	unpaid min	imum required contributions	from prior y	ears		19a			0
	b Contribution	ons made to avoid res	trictions ad	ljusted to valuation date				19b			0
	c Contribution	ons allocated toward mi	inimum requ	uired contribution for current y	ear adjusted	to valuation	date	19c			174405
20	Quarterly co	ntributions and liquidit	ty shortfalls	:						_	- -
	a Did the pl	an have a "funding sh	ortfall" for t	he prior year?							Yes X No
	b If line 20a	ı is "Yes," were require	ed quarterly	installments for the current	year made	in a timely	manner?			[Yes No
	C If line 20a	is "Yes," see instructi	ons and co	mplete the following table a							
	/1)) 1st		Liquidity shortfall as of e (2) 2nd	nd of quarte		n year 3rd	1		(4) 4t	<u> </u>
	(1)	, 100		(<i>L)</i>		(3)	J.u			(<i>¬)</i> ¬ u	

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Targe	et Normal Cost						
21	Discou	nt rate:									
	a Seg	ment rates:	1st segment: 4.99%	2nd segment: 6.32 %	3rd segment		N/A, fu	ll yield	curve	e used	
	b Appl	licable month (enter code)			21b				0	
22	Weight	ted average ret	irement 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 year? If "Yes." see	instructions	regarding re	auired			
		-							Yes	X No	
25	Has a	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	ctions regarding required	attachment		<u> </u>	Yes	X No	
27	If the p	lan is subject t	o alternative funding rules, ent	ter applicable code and see instru	ctions regarding	27					
	attachr	ment				. 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				unpaid minimum required contrib		29				0	
30				ntributions (line 28 minus line 29).		30				0	
			Required Contribution	<u> </u>		1					
31			nd excess assets (see instruct								
			*			31a				115685	
			·	line 31a		31b					
32		zation installme	<u> </u>		Outstanding Bala		lı	nstallm	ent	0	
-						0				0	
	_					0				0	
33				ter the date of the ruling letter gra						0	
00) and the waived amount		33					
34	Total fu			er/prefunding balances (lines 31a		34	115685				
		<u> </u>	Ů,	Carryover balance	Prefunding bala	nce	To	tal bala	ance		
35	Ralanc	es elected for	use to offset funding	7	3 4 4 3						
00											
36	Additio	nal cash requi	rement (line 34 minus line 35).			36				115685	
37	Contrib	outions allocate	ed toward minimum required co	ontribution for current year adjuste	ed to valuation date	37				174405	
38	•		ess contributions for current ye			1					
						38a				58720	
				prefunding and funding standard o		38b				0	
39				ear (excess, if any, of line 36 over		39				0	
40	-			3		40					
	rt IX			Pension Relief Act of 2010		L					
			de to use PRA 2010 funding re		(000 111011 00110110	,					
							2 plus 7 yea	rs 「	15	years	
				41a was made				2010		2011	
42			•	+1a was made		42			`Ш		
				d over to future plan years		43					
73		misiamilent at	coloration amount to be calle	a over to ruture plan years		1 73					

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).

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

	W *0	▶ File a	s an attachme	ent to Form 5500 or	5500-SF.			
	plan year 2014 or fiscal	plan year beginning	01/01		and endin	g 12/3	1/2014	
	ff amounts to nearest d	5.1.0315 ft						
Caution:	A penalty of \$1,000 will be	oe assessed for late filin	g of this report	unless reasonable ca	ause is establishe	d.		
A Name of p					B Three-digi	t		
Palm Beac	h Radiology Profe	essionals, P.A.	Cash Balar	ce Pension Pl	plan numb	er (PN)	•	002
C Plan spon	sor's name as shown on	line 2e of Ferm FEOO	5500.05					
			5500-SF		D Employer Id	entificatior	n Number	(EIN)
Palm Beac	h Radiology Profe	essionals, P.A.			20	0-08760	68	
E Type of pla	an:X Single Multipl	le-A Multiple-B	F	Prior year plan size:[2	X 100 or fewer [7101-500	Пмо	re than 500
Part I I	Basic Information				a roo or lower [IVIO	re than 500
	e valuation date:	Month 12	D 21			2	7	
2 Assets:		Month12	Day31	Year2014				
_ ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	et value				1			
b Actua	rial value	••••••	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	••••••	2a		0
1009						2b		0
3 Funding	ı target/participant count l	oreakdown:		(1) Number of participants	(2) Vested Tarç			(3) Total Funding Target
a For re	tired participants and ber	neficiaries receiving payı	ment	0			0	0
	rminated vested participa			0			0	0
C For ac	ctive participants			0			0	0
				0			0	0
	an is in at-risk status, che			(b)				
a Fundi	ng target disregarding pre	escribed at-risk assumpt	ions			4a		
b Fundii	ng target reflecting at-risk	assumptions, but disred	garding transiti	on rule for plans that				
at-r	isk status for fewer than t	five consecutive years a	nd disregardin	g loading factor		4b		
						5		6.77 %
	normal cost	• • • • • • • • • • • • • • • • • • • •				6		115,685
Statement by	Enrolled Actuary	plied in this cabadula and a						
accordance with	y knowledge, the information sup applicable law and regulations. In er my best estimate of anticipated	my opinion, each other assum	ption is reasonable	, statements and attachmen (taking into account the exp	its, if any, is complete a erience of the plan and	nd accurate. E reasonable e	Each presrib xpectations)	ed assumption was applied in and such other assumptions, in
	or my bost estimate of anticipated	experience under the plans	-					
SIGN HERE	//							
HERE	1/9	VVVV				08	/13/20	15
		Signature of actuary		All controls of the control of the c			Date	
	Robert M. Hanes				-	14	-04945	
		or print name of actuary				Most rece	nt enrolln	nent number
	Haness & Associa	ates, LLC				(916)	435-9	9830
		Firm name			Tele	ephone nui	mber (inc	luding area code)
	P.O. Box						6.70	× = ===
US	Rocklin	CA 9567	7					
	The second secon	Address of the firm						
If the actuary h	as not fully reflected any	regulation or ruling pron	nulgated under	the statute in comple	eting this schedule	e, check th	ie box an	d see

Schedule SB (Form 5500) 2014	Page 2

Par	rtll Be	eginning of Year Carı	yover and Prefunding Bal	ances						
					(a) (Carryover balance		(b) F	refund	ing balance
7			applicable adjustments (line 13 fro				0			0
8		. ,	ear's funding requirement (line 35 f				0			0
9	Amount rer	naining (line 7 minus line 8)	••••				0			0
10	Interest on	line 9 using prior year's act	ual return of0.00%				0			0
11	Prior year's	excess contributions to be	added to prefunding balance:							
	a Present	value of excess contribution	ns (line 38a from prior year)	•••••						0
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 of0.00 %										0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return							-			0
			nt plan year to add to prefunding b				-			0
	_		ding balance				-			0
12			ections or deemed elections				0			0
			ne 9 + line 10 + line 11d - line 12)				0			0
		Funding Percentages	<u> </u>							
			,						14	100.00 %
			centage						15	0.00 %
	Prior year's	funding percentage for pur	poses of determining whether carry	over/pref	unding bala	inces may be use	d to redu	ıce	16	0.00 %
17			plan is less than 70 percent of the				••••		17	%
Pa	rt IV	Contributions and Li	guidity Shortfalls	-						
			plan year by employer(s) and empl	lovees:						
	(a) Date M-DD-YYYY	(b) Amount paid by		(a) Date D-YYYY)	(b) Amoun employ		,		ount paid by loyees
05/	13/2014	167,2	292							
				1						
				Tarata	A0(1)			40(-)		
				Totals	, ,			18(c)	<u>'L</u>	0
19		, ,	ee instructions for small plan with a			, , , , , , , , , , , , , , , , , , ,				
	_		id minimum required contributions		-	ŀ	19a			0
			ons adjusted to valuation date				19b			174 405
20			num required contribution for curre	nt year ac	ljusted to va	aluation date	19c			174,405
	•	ontributions and liquidity shape bayes a "funding shortfa					l		Г	Voc W No
		_	Il" for the prior year?						, L	Yes X No
			parterly installments for the current	-	-	y illalillel? •••••	1	•••••	· · · · · L	_ Yes No
	C IT line 20	a is 'yes," see instructions	and complete the following table as Liquidity shortfall as of end			n vear				
	(1) 1st	(2) 2nd	o quarte	(3)	3rd			(4) 4	th
			. ,		\-/				. ,	
		<u> </u>		1						

Pa	art V	Assumption	ons Used To Determine	Funding Target and Targ	et Normal Cost		
21	Discou	unt rate:					
	a Seq	gment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	,	N/A, full yield curve used
	b App	olicable month	(enter code)			21b	0
22	Weigh	ited average re	etirement age			22	65
23	Mortal	ity table(s) (se	e instructions) X Pr	escribed - combined Pre	scribed - separate	Substitu	ite
Pa	rt VI	Miscellane	eous items				
24		-	•	tuarial assumptions for the current			
			<u> </u>	lan year? If "Yes," see instructions			
				Participants? If "Yes," see instruc		l attachme	nt Yes X No
		•	_	ter applicable code and see instru	• •	27	
Pa	rt VII	Reconcili	ation of Unpaid Minimu	ım Required Contribution	s For Prior Years		
28	Unpaid	d minimum req	uired contributions for all prior	years		28	0
29				d unpaid minimum required contrib		29	o
30				ntributions (line 28 minus line 29)		30	0
Pa	rt VIII	Minimum	Required Contribution	For Current Year			
31	Target	t normal cost a	and excess assets (see instruct	tions):			
	a Targ	get normal cost	t (line 6)			31a	115,685
	b Exce	ess assets, if a	pplicable, but not greater than	line 31a		31b	0
32	Amorti	ization installm	nents:		Outstanding Bala	ance	Installment
	a Net	shortfall amort	ization installment			0	0
	b Wai	ver amortizatio	on installment			0	0
33		aiver has been		nter the date of the ruling letter gra) and the waived amount .		33	0
34	Total f	unding requirer	ment before reflecting carryover	/prefunding balances (lines 31a - 3	1b + 32a + 32b - 33)	34	115,685
				Carryover balance	Prefunding Bala	ance	Total balance
35			use to offset funding				
36	Additio	onal cash requi	irement (line 34 minus line 35)			36	115,685
	Contril	butions allocate	ed toward minimum required c	ontribution for current year adjuste	ed to valuation date	37	174,405
38			ess contributions for current ye				
	_		·			38a	58,720
				prefunding and funding standard of		38b	00,120
39				ear (excess, if any, of line 36 over		39	0
40				s	·	40	
Pa	rt IX			Pension Relief Act of 2010)	
41	If an ele	ection was mad	de to use PRA 2010 funding re	elief for this plan:			
	a Sche	edule elected .					2 plus 7 years 15 years
	b Eligible plan year(s) for which the election in line 41a was made						
42	Amoun	t of acceleration	on adjustment			42	
43	Excess	installment ac	celeration amount to be carrie	d over to future plan years		43	

Schedule SB, Part V Summary of Plan Provisions

Palm Beach Radiology Professionals, P.A. Cash Balance Pension Plan 20-0876068 / 002

For the plan year 01/01/2014 through 12/31/2014

Employer: Palm Beach Radiology Professionals, P.A.

Type of Entity - S-Corporation

EIN: 20-0876068 TIN: 46-4032410 Plan #: 002 Plan Type: Cash Balance

Dates: Effective - 01/01/2014 Year end - 12/31/2014 Valuation - 12/31/2014

Eligibility: All employees excluding non-resident aliens, members of an excluded class and union

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal - First of month coincident with or next following attainment of age 65 and completion of 5 years of participation

Early - Not provided

Average Compensation: Current compensation

Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

Plan Benefits: Retirement - Frozen benefit formula

Accrued Benefit - Frozen accrued benefit as of 06/30/2014

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or

b) plan actuarial equivalence interest and mortality

Death Benefit - Present Value of Accrued Benefit

Top Heavy Minimum: None

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$205,000

Maximum 401(a)(17) compensation - \$255,000

Normal Form: Life Annuity

Optional Forms: Lump Sum

Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule: 100% Vested immediately

Service is calculated using all years of service

Present Value of Accrued Benefit: Based on the Hypothetical Account Balance.

Actuarial Equivalence:

Pre-Retirement - Interest - 5%

Mortality Table - None

Post-Retirement - Interest - 5%

Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Palm Beach Radiology Professionals, P.A. Cash Balance Pension Plan 20-0876068 / 002

For the plan year 01/01/2014 through 12/31/2014

Valuation Date: 12/31/2014

Funding Method: As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at nearest birthday

Retrospective Compensation - Current compensation

Form of Payment - Assumed form of payment for funding is lump sum which is the Hypothetical Account Balance. Funding Target

for lump sum is the current Hypothetical Account Balance projected to the assumed retirement date using the Interest Credit Rate discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5%

Segment 3

interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)

Segment #	Year	Rate %
Segment 1	0 - 5	1.20
Segment 2	6 - 20	4.10
Segment 3	> 20	5.20

Segment rates as of September 30, 2013 As permitted under IRC 430(h)(2)(C)(iv)(II) - HATFA							
Segment #	Year	Rate %					
Segment 1	0 - 5	4.99					
Segment 2	6 - 20	6.32					

> 20

6.99

Pre-Retirement - Mortality Table - None

Turnover/Disability - None
Salary Scale - None
Interest Credit Rate - 4.50
Expense Load - None
Ancillary Ben Load - None

Post-Retirement - Mortality Table - 14C - 2014 Funding Target - Combined - IRC 430(h)(3)(A)

Cost of Living - None

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

Discrimination Test Assumptions:

HCE Determination - Based on all employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%

Post-Retirement - Interest - 8.5%

Mortality Table - 183F - 1983 Individual Annuity (female)

Permissively Aggregated Plans - Tested as a Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Testing Service - Separate benefiting service for DC and for DB for Accrued-to-Date Method

Normal Form for MVAR - Joint with 50% Survivor Benefits

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Palm Beach Radiology Professionals, P.A. Cash Balance Pension Plan 20-0876068 / 002

For the plan year 01/01/2014 through 12/31/2014

401(a)(26) Testing:

Compensation - Use current compensation to calculate the benefit accrual rate for 401(a)(26)

Testing Age - Normal retirement age or attained age, if older

4042

Form 5500-SF

Department of the Treasury Internal Revenue Service

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 section 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

OMB Nos, 1210-0110 1210-0089

2014

_E!	Department of Labor mployee Benefits Security Administration Pension Benefit Guaranty Corporation	the Inten	nal Revenue Code (the	Code).	I his Form is Open to Publi Inspection					
	Part Annual Report	Identification Information	rdance with the matt	CHOILS TO THE LOUIN 330	70-31 .					
	r calendar plan year 2014 or fis		01/01/2014	and ending	12/31/201	4				
_	This return/report is for: This return/report is:	a single-employer plan a one-participant plan the first return/report an amended return/report	of participating emplo a foreign plan the final return/report	ple-employer plan (not multiemployer) (Filers checking this box must attach a list iclpating employer information in accordance with the form instructions) gn plan						
c	Check box if filing under:	x Form 5558 special extension (enter description	automatic extension		DFVC p	rogram				
F	art II Basic Plan Info	ormation enter all requested info	rmation							
1a	Name of plan Palm Beach Radiolog	gy Professionals, PA Cash	Balance Pensio	n Plan	1b Three-digit plan numbe (PN) ►					
		,,,			16 Effective da 01/01/2	ate of plan				
2 a		ddress; include room or suite number (gy Professionals, PA	employer, if for a single	-employer plan)	2b Employer I	dentification Number -4146290				
	5301 S. Congress Avenue				2c Sponsor's ((561) 5	telephone number 48-1230				
	JFK Modical Center US Atlantis FL 33462				2d Business c 621111	ode (see Instructions)				
					3c Administrat	tor's telephone number				
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.				4b EIN						
	Sponsor's name				4c PN	10				
		at the beginning of the plan year			5a 5b	12				
Total number of participants at the end of the plan year Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)					5c	12				
	(1) Total number of active par	rticipants at the beginning of the plan y		***************************************	5d(1)	12				
d(2) Total number of active participants at the end of the plan year Number of participants that terminated employment during the plan year with accrued benefits that were				5d(2) 5e	0					
_		***************************************								
Caution: A penalty for the late or incomplete filling 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.										
	IGN		10/13/200	Adam	C. +1/102	وجيس				
1	IERE Signature of plan adm	inistrator	Date	Enter name of Individu	al signing as plan a	dministrator				
	SIGN									
	IERE Signature of employer reparer's name (including firm r	r/plan sponsor name, if applicable) and address; Includ	Date de room or suite numb	Enter name of individu er (optional)	7	oyer or plan sponsor none number (optional)				

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

Form 5500-SF (2014) v.140124

	Form 5500-SF 2014		Page 2							
6a	Were all of the plan's assets during the plan year invested in eligible	pesate? /	See instructions \					X Yes	No	
b	Are you claiming a waiver of the annual examination and report of a	,	,	COP	Δ1			[V] Les [
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)						X Yes	Ν¢		
	If you answered "No" to either line 6a or line 6b, the plan canno	t use Fon	ns.) n 5500-SF and must Instead (use F	orm 5	500.			_	
C	If the plan is a defined benefit plan, is it covered under the PBGC ins	surance pr	ogram (see ERISA section 402	1)?	[Ye	s 🗵 No	Not det	ermined	
P	art III Financial Information									
7	Plan Assets and Liabilities	1000	(a) Boginning of Yea	г	I		(b) End (of Year		
а	Total plan assets	7a		0				47,4	94	
b	Total plan liabilities	7b		0					0	
С	Net plan assets (subtract line 7b from line 7a)	7c		0				47,494		
8	Income, Expenses, and Transfers for this Plan Year	111	(a) Amount			(b) Total				
a	Contributions received or receivable from:	0-/45	167,2	0.2	, .				19	
_	(1) Employers	8a(1) 8a(2)	107,2	0	4		·			
	(3) Others (including rollovers)	8a(3)		0	1 5 5 7 7	<u>. 17, s.</u>			<u>a and</u> Name	
b	Other income (loss)	8b	2,6			-	er en en de en		and the	
c	Total Income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			/			169.8	n o	
đ	Benefits paid (including direct rollovers and insurance premiums							105,0	93	
	to provide benefits)	8d	121,0	18		11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			De la	
e	Certain deemed and/or corrective distributions (see instructions)	80		٥						
<u>f</u>	Administrative service providers (salaries, fees, commissions)	8f		0		ن تسخیم			<u>. 188</u>	
무	Other expenses	8g	1,3	81	196		. 4	li jeda	<u> </u>	
<u>+</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		ika ja				122,3		
÷	Net Income (loss) (subtract line 8h from line 8c)	8i		<u> </u>	47,494			94		
حيام	Transfers to (from) the plan (see instructions)	8 <u>j</u>		0		·	· · · · · · · · · · · · · · · · · · ·		2011	
لے	If the plan provides welfare benefits, enter the applicable welfare feat	ture codes	from the List of Plan Characte	ristic (Codes	in the	instruction	·\$;		
	rt V Compliance Questions									
<u>10</u>	During the plan year:				Yes	No	,	Amount		
a	Was there a failure to transmit to the plan any participant contributi 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduci			10a		x				
b	Were there any nonexempt transactions with any party-in-interest?	(Do not in	clude transactions reported	1.44						
	on line 10a.)			10ъ		x				
	Was the plan covered by a fidelity bond?			10c		х				
d	Did the plan have a loss, whether or not reimbursed by the plan's fi or dishonesty?	idelity bon	d, that was caused by fraud	10d		х				
е				100						
	insurance service, or other organization that provides some or all o	f the bene	fits under the plan? (See		-					
	instructions.)		18.11.111	10e		Х				
f	Has the plan failed to provide any benefit when due under the plan	?		10f		х				
g	Did the plan have any participant loans? (If "Yes," enter amount as	of year er	nd.)	10g		х				
h	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			101						
Pa	tVI Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requireme 5500) and line 11a below)	nts? (If "Y	es," see instructions and comp	lete Ş	chedui	le SB	(Form	X Yes [No	
11:	Enter the unpaid minimum required contribution for current year fro			******					0	
12	is this a defined contribution plan subject to the minimum funding re					of E	RISA?	Yes	X No	
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,									
а	If a walver of the minimum funding standard for a prior year is being granting the walver	amortize	d in this plan year, see instructi	ons, a	ind en			e letter ruling Year	<u> </u>	
			17171		_					

	Form 5500-SF 2014	Page 3-					
lf_y	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500)	, and skip to line 13.					
<u>b</u>	Enter the minimum required contribution for this plan year	**************************************	12t	, [
С	Enter the amount contributed by the employer to the plan for this plan year		120	:			
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)							
<u>e</u>	Will the minimum funding amount reported on line 12d be met by the funding deadling	1e?		Yes	□ No I	□ N/A	
Part	VII Plan Terminations and Transfers of Assets						
13a Has a resolution to terminate the plan been adopted in any plan year?				Yes 🔲	es 🔲 No		
	If "Yes," enter the amount of any plan assets that reverted to the employer this year		13a			0	
b	Were all the plan assets distributed to participants or beneficiaries, transferred to an of the PBGC?			Yes	⊠ No		
C	If during this plan year, any assets or liabilities were transferred from this plan to and which assets or liabilities were transferred. (See instructions.)						
1	3c(1) Name of plan(s):		13¢(2) El	N(s)	3) 13c(3) PN(s)		
Part	VIII Trust Information (optional)						
14a Name of trust			14b	14b Trust's EIN			