Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

1210-0089

OMB Nos. 1210-0110

2015

This Form is Open to Public Inspection

Pe	nsion Benefit Guaranty Corporation	Complete all entries in	accordance with the instructions to the Form 55	500-SF.		•
Pa	rt I Annual Repor	t Identification Information	1			
For c	calendar plan year 2015 or	fiscal plan year beginning 01/01/	2015 and ending 12	2/31/201	5	
A T	his return/report is for:	a single-employer plan a one-participant plan	a multiple-employer plan (not multiemployer) list of participating employer information in ac a foreign plan		-	
B Th	nis return/report is	x the first return/report an amended return/report	the final return/report a short plan year return/report (less than 12 m	onths)		
C c	check box if filing under:	Form 5558	automatic extension	[DFVC prog	ram
		special extension (enter desc	' '			
Pai	rt II Basic Plan Inf	ormation—enter all requested in	nformation	1		
	Name of plan TH FLORIDA HAND 401(K)) PLAN		р	hree-digit lan number PN) •	001
				1c E	ffective date o	f plan 1/2015
1	Mailing address (include ro	loyer, if for a single-employer plan) om, apt., suite no. and street, or P.				fication Number 043814
OUTH	H FLORIDA HAND & ORTH	HOPAEDIC CENTER, P.A.	tal code (if foreign, see instructions)	2c S	ponsor's telep 561-2	hone number 41-4758
	CLINT MOORE ROAD #105	5		2d B	·	see instructions)
OUA	RATON, FL 33496				6213	399
3a 1	Plan administrator's name	and address Same as Plan Spon	sor.		dministrator's	
				3c A	dministrator's t	telephone number
		he plan sponsor has changed since umber from the last return/report.	the last return/report filed for this plan, enter the	4b E	in	
as	Sponsor's name			4c P	PN	
5a	Total number of participant	ts at the beginning of the plan year.		5a		8
b	Total number of participant	ts at the end of the plan year		5b		9
			the plan year (defined benefit plans do not	5c		9
d (1	1) Total number of active p	articipants at the beginning of the p	olan year	5d(1)	8
•	•		ear	5d(2)	8
e	Number of participants that than 100% vested	at terminated employment during the	e plan year with accrued benefits that were less	5e		0
		<u> </u>	n/report will be assessed unless reasonable cau			
			actions, I declare that I have examined this return/re as well as the electronic version of this return/report			

helief it is true correct and complete

beller, it is t	rue, correct, and complete.						
SIGN	Filed with authorized/valid electronic signature.	04/18/2016	KENNETH J. GARROD, M.D.				
HERE	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 r	r) Preparer's telephone number					

	Form 5500-SF 2015		Page 2								
b	Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cann	an indeper and condit not use Fo	ndent qualified public a ions.) orm 5500-SF and mus	ccount	ant (IQ	PA) Form	5500.			X Yes	
	f the plan is a defined benefit plan, is it covered under the PBGC ir	nsurance p	orogram (see ERISA se	ection 4	021)?		Yes	No	L N	lot dete	rmined
Par	t III Financial Information	1	1								
	Plan Assets and Liabilities		(a) Beginning	of Ye	ar			(b) Eı	nd of		
	Total plan assets	7a								389	904
	Total plan liabilities Net plan assets (subtract line 7b from line 7a)	7b								386	904
	Income, Expenses, and Transfers for this Plan Year	7c	(a) Amou	ınt				(h) Tota		504
	Contributions received or receivable from:		(a) Alliot	ant				(1)) 100	aı	
	(1) Employers	8a(1)			684						
	(2) Participants	8a(2)		27	573						
	(3) Others (including rollovers)	8a(3)			050						
	Other income (loss)	8b			-353					200	204
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c								38	904
	to provide benefits)	8d									
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e									
<u>f</u> .	Administrative service providers (salaries, fees, commissions)	8f									
<u>g</u>	Other expenses	. 8g									
	Total expenses (add lines 8d, 8e, 8f, and 8g)										
	Net income (loss) (subtract line 8h from line 8c)	. 8i								389	904
	Transfers to (from) the plan (see instructions)	8j									
Par 9a	t IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension	feature co	odes from the List of Pl	an Cha	ractori	stic Co	ndes in t	he inct	tructic	ne.	
Ja	2A 2E 2F 2G 2J 2T 3D	icature ce	des nom the List of the	ari Oria	ractori	Suc Oc	acs III	.110 11130	Tuotic) i i 3.	
В	If the plan provides welfare benefits, enter the applicable welfare f	eature cod	les from the List of Pla	n Chara	acterist	ic Coc	les in th	e instr	uction	ns:	
Dowt	V Compliance Questions										
Part 10	During the plan year:				Yes	No	N/A			mount	
a	Was there a failure to transmit to the plan any participant contribu	ıtions withi	n the time period		103	110	IVA			mount	
	described in 29 CFR 2510.3-102? (See instructions and DOL's V	oluntary F	iduciary Correction			X					
h	Program)			10a		^			—		
	reported 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 by fraud or dishonesty?			10d		X					
е	Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som the plan? (See instructions.)	ner person ne or all of	s by an insurance the benefits under	10e	X						64
f	Has the plan failed to provide any benefit when due under the pla			10f		Χ					
g	Did the plan have any participant loans? (If "Yes," enter amount a			10g		Χ					
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instru	uctions and 29 CFR	10g		X					
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	he require	d notice or one of the	10ii							
j	Did the plan trust incur unrelated business taxable income?			10i							
Part	VI Pension Funding Compliance					<u> </u>	<u> </u>				
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)									Yes	s X No
11a	Enter the unpaid minimum required contribution for all years from						11a				<u></u>
12	Is this a defined contribution plan subject to the minimum funding		, , ,				302 of E	RISA?	, <u></u> .	Yes	X No

	F	orm 5500-SF 2015 Page 3 - 1					
	_ `	s," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)					
а		aiver of the minimum funding standard for a prior year is being amortized in this plan year, see inc ng the waiver		enter the Day	date of t	he letter rul Year	ing
lf		mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line		Duy_		1 oui	
b	Enter t	ne minimum required contribution for this plan year		12b			
С	Enter th	ne amount contributed by the employer to the plan for this plan year		12c			
d		ct the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the		12d			
		ve amount)e minimum funding amount reported on line 12d be met by the funding deadline?		П	Yes	No 🗌	N/A
Part		Plan Terminations and Transfers of Assets			100	110	1471
		resolution to terminate the plan been adopted in any plan year?			Yes	s X No	
		s," 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 brough	ght under the co	ontrol		Yes X	No
С	If duri	ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identiassets or liabilities were transferred. (See instructions.)					
•	13c(1) N	lame of plan(s):	13c(2)	EIN(s)		13c(3) F	PN(s)
Part	: VIII	Trust Information					
14a	Name o	f trust		14b 1	Γrust's EIN	١	
14c	Name	of trustee or custodian		14d	Trustee's	or custodia	an's
	rianio	of tubics of suctorial			telephone		a 11 0
Par	t IX	IRS Compliance Questions					
15a	Is the	plan a 401(k) plan?		Ye	S	No	
15b		"how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals an ng contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		ba ha	esign- ased safe arbor ethod	ADF test	P/ACP
15c	testing	DP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "c method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.4(ii))?	101(m)-	Yes No			
16a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under secti	on 410(b):		atio ercentage st		rage efit test
16b		he plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by come with any other plans under the permissive aggregation rules?		Ye	s	No	
17a	Has the	e plan been timely amended for all required tax law changes?		Ye	S	No	N/A
17b		ne last plan amendment/restatement for the required tax law changes was adopted//law changes and codes).	Enter the ap	plicable	code	(See ins	tructions
17c		lan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter pland the letter yellower. I and the letter's serial references and the letter's serial references and the letter's serial references.		t to a fa	vorable II	RS opinion	or
17d	If the p	lan is an individually-designed plan and received a favorable determination letter from the IRS, e ination letter/		the plai	n's last fav	vorable	
18		Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2, American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin		Yes	;	No	
19	Were in	n-service distributions made during the plan year?		Ye	s	No	
	If "Yes	" enter amount	······	19			
20		equired minimum distributions made to 5% owners who have attained age 70 $\frac{1}{2}$ (regardless of w), as required under section 401(a)(9)?		Ye	s	No	N/A

Form 5500-SF

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Department of Labor Employee Benofits Security Administration Pension Senefit Gueranty Corporation

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OMB Nos. 1210-0110 1210-0089

2015

This Form is Open to **Public Inspection**

orioida aerient Guaranty Corporation	Complete all entries in	accordance with the instructions to the Form	550	Public Inspection
Part I Annual Repor	t Identification Information	Manager to the Form	5500-5F.	
For calendar plan year 2015 or	fiscal plan year beginning 01/01/20	15 and ending 12	2/31/2015	
A This return/report is for:		a multiple-employer plan (not multiemploye list of participating employer information in a foreign plan	r) (Filers chec	king this box must attach e ith the form instructions)
B This return/repart is	X the first return/report			
	an amended return/report	☐ the final return/report ☐ a short plan year return/report (less than 12)	months)	
C Check box if filing under:	Form 5558	automatic extension		FVC program
Device Control	special extension (enter descri	ption)		· · · · p· · · gram
Part II Basic Plan Info	ormation—enter all requested info	ormation		
1a Name of plan South Floride Hand 401(k) Plan			(PN)	umber 001
n			7C Effect 01/01	ve date of plan
ividiiirid address Undidde roo	oyer, if for a single-employer plan) m, apt., suite no. and street, or P.O. se, country, and ZIP or foreign postal center, P.A.	Box) code (if foreign, see instructions)	2b Emplo (EIN)	yer Identification Number 55-1043814
			Z Oppns	or's telephone number (561) 241-4758
1905 Clint Moore Road #105			2d Busine 621399	ss code (see instructions)
Boca Raton, FL 33496			02140	,
3a Plan administrator's name ar	nd address X Same as Plan Sponso			
	A agrees Marina as Listi Shouldo	r.	3b Admini	strator's EIN
	plan sponsor has changed since the	e last return/report filed for this plan, enter the	4b EIN	
a Sponsor's name			4c PN	
oa Total number of participants :	at the beginning of the plan year		5a	
The participants	ILLUM PRO OT THE MISH VACE			
complete this item)	The end of the	pian year (defined benefit plans do not	5b	9
A A A A A A A A A A A A A A A A A A A	icipants at the beginning of the plan-	VOOR	54(4)	
			5d(1)	8
than 100% vested	The big	an year with accrued benefits that were less	5d(2) 5e	<u>8</u>
Juder penalties of porture and all	incomplete filing of this return/re	port will be assessed unless reasonable cau		0
Delief, it is talk correct, and educate	or penalties set forth in the instruction is signed by an enrolled actuary, as water.	rell as the electronic version of this return/report,	ort, including, and to the be	hed. if applicable, a Schedule st of my knowledge and
IERE Signature of plantaci	ninistrator	Kenneth J. Garrod, M.D.		
ilgn IERE		Date Find Enter name of individual	al signing as p	ian administrator
Signature of employe	r/plan sponsor	Date 9/18/16 5	varion	(m, D)
isparer's name (including firm nar	erpian sponsor ne, if applicable) and address (includ	de room ar suite number)	al signing as e Preparer's tele	mployer or plan sponsor phone number
I Papenwork Bartonia		1		
Application Act Notice a	nd OMB Control Numbers, see the ins	tructions for Form 5500-SF.		

	Form 5500-SF 2015		Dan - 1	2						
62	Warrant and a same and a same a s		Page (<u> </u>	<u>-</u> .	-			
ба b	The second of the piet a dasers outling the plan year invested in the	ble assets?	(See instructions.)			_		X Y	(
_	under 29 CFR 2520,104-46? (See instructions on waiters all attentions	an indeber	moent quarried bub	lic acco	untant :	(IQPA))		<u> </u>	es [es [
C	If you answered "No" to either line 6a or line 6b, the plan can if the plan is a defined benefit plan, is it covered under the PBGC in art III.	not use Fo	rm 5500-SF and n	nust ins	tead u	se For	m 5500	,		
Pa	art III Financial Information	nsurance p	rogram (see ERIS/	A section	4021)? .	Yes	No	☐ Not det	ermin
7	Plan Assets and Liabilities	T · —								
			(a) Beginn	ing of	Year			(b) Er	d of Year	
b	Total plan liabilities	7a				_ T			389	04
c	Net plan assets (subtract line 7b from line 7a)	7b								
8	Income, Expenses, and Transfers for this Plan Year	7c		,					3890)4
а	Contributions received or receivable from:		(a) An	nount				(b)	Total	
	(1) Employers	8a(1)		11	684	\top		N		_
	(2) Participants	8a(2)			573	- -				
	(3) Others (including rollovers)	8a(3)			473	-				
<u>ь</u>	Other income (loss)	8b			353	+				_
<u> </u>	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			303	-				
•	Denemia paid (including direct collowers and incurrent	- 60				+			3890	4
_	to provide belieffs)	8d								
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	80				十				-
`	Administrative service providers (salarles, fees, commissions)	8f								_
<u>g</u>	Other expenses	8g								
''- -	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h				\neg				
! '	Net income (loss) (subtract line 8h from line 8c)	8)		"					38904	
i '									0000	
an a	Transfers to (from) the plan (see instructions)	8j sature code	es from the List of F	Plan Cha	aracter	stic Co	ides in 1	he instru	ctions:	
Pan Pan B	IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension for 2A 2E 2F 2G 2J 2T 3D If the plan provides welfare benefits, enter the applicable welfare fee	sature code	es from the List of P	Plan Cha	aracter acteris	stic Co	ides in th	he instru	ctions:	
Pan Pa B B	IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension for 2A 2E 2F 2G 2J 2T 3D If the plan provides welfare benefits, enter the applicable welfare feet V Compliance Questions	sature code	es from the List of P	Plan Cha	aracter acteris	stic Co	ides in th	he instru	ctions:	
Pan Pan Bart	IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension for 2A 2E 2F 2G 2J 2T 3D If the plan provides welfare benefits, enter the applicable welfare feet V Compliance Questions During the plan year:	sature code	from the List of Pl	Plan Cha	aracteris acteris Yes	stic Coo	lea in th	he instru	tions:	
Pari la la l	If the plan provides pension benefits, enter the applicable pension for 2A 2E 2F 2G 2J 2T 3D If the plan provides welfare benefits, enter the applicable welfare feet V Compliance Questions During the plan year: Was there a failure to transmit to the plan any participant contribution described in 29 CFR 2510.3-102? (See instructions and DOL's Vol Program)	eature codes eture codes ons within the	from the List of Pl he time period actary Correction	Plan Cha	acteris	tic Coc	odes in th	he instruc	ctions: tions; Amount	
Part a b	If the plan provides pension benefits, enter the applicable pension for 2A 2E 2F 2G 2J 2T 3D If the plan provides welfare benefits, enter the applicable welfare feet the plan provides welfare benefits, enter the applicable welfare feet to compliance Questions During the plan year: Was there a failure to transmit to the plan any participant contribution described in 29 CFR 2510.3-102? (See instructions and DOL's Vol Program) Were there any nonexempt transactions with	eature codes eture codes ons within the	from the List of Pl he time period actary Correction	en Char	acteris	No X	lea in th	he Instruc	tions:	
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