

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; text-align: center; padding: 5px; font-weight: bold;">2016</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016	
A This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a one-participant plan ☐ a foreign plan
B This return/report is	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C Check box if filing under:	☐ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II Basic Plan Information —enter all requested information													
1a Name of plan NORTHERN ARIZONA RADIOLOGY CASH BALANCE PLAN AND TRUST	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px;">1b Three-digit plan number (PN) ►</td> <td style="width: 40%; text-align: center; padding: 5px;">002</td> </tr> <tr> <td colspan="2" style="padding: 5px;">1c Effective date of plan 01/01/2013</td> </tr> </table>	1b Three-digit plan number (PN) ►	002	1c Effective date of plan 01/01/2013									
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1c Effective date of plan 01/01/2013													
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) NORTHERN ARIZONA RADIOLOGY IMAGING LLC 77 W. FOREST AVENUE, SUITE 1010 FLAGSTAFF, AZ 86001-1482	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px;">2b Employer Identification Number (EIN) 20-5654362</td> <td style="width: 40%;"></td> </tr> <tr> <td style="padding: 5px;">2c Sponsor's telephone number 928-773-2515</td> <td></td> </tr> <tr> <td style="padding: 5px;">2d Business code (see instructions) 621111</td> <td></td> </tr> </table>	2b Employer Identification Number (EIN) 20-5654362		2c Sponsor's telephone number 928-773-2515		2d Business code (see instructions) 621111							
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2c Sponsor's telephone number 928-773-2515													
2d Business code (see instructions) 621111													
3a Plan administrator's name and address ☒ Same as Plan Sponsor.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 5px;">3b Administrator's EIN</td> <td style="width: 40%;"></td> </tr> <tr> <td style="padding: 5px;">3c Administrator's telephone number</td> <td></td> </tr> </table>	3b Administrator's EIN		3c Administrator's telephone number									
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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%; padding: 5px;">4b EIN</td> <td style="width: 40%;"></td> </tr> <tr> <td style="padding: 5px;">4c PN</td> <td></td> </tr> </table>	4b EIN		4c PN									
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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. Signature of plan administrator	07/28/2017 Date	JAMES SKROCKI 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)			Preparer's telephone number

- 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	1277081	1383128
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	1277081	1383128
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	378372	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	64016	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		442388
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	333665	
e Certain deemed and/or corrective distributions (see instructions) ..	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g	2676	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		336341
i Net income (loss) (subtract line 8h from line 8c)	8i		106047
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:
1C
- 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	N/A	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 contributions for all years from Schedule SB (Form 5500) line 40	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?	☐ 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?	☐ Yes ☒ 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?	☐ Yes ☒ 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

14a Name of trust	14b Trust's EIN
14c Name of trustee or custodian	14d Trustee's or custodian's telephone number

Part IX IRS Compliance Questions

15a Is the plan a 401(k) plan? If "No," skip b.	☐ Yes	☐ No
15b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor	☐ "Prior year" ADP test
	☐ "Current year" ADP test	☐ N/A
16a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test	☐ Average benefit test ☐ N/A
16b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes	☐ No
17a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter ____/____/____ and the serial number _____.		
17b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter ____/____/____.		
18 Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	☐ Yes	☐ No
19 Was any plan participant a 5% owner who had attained at least age 70 ½ during the prior plan year?	☐ Yes	☐ No

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 2016 This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

▶ **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>NORTHERN ARIZONA RADIOLOGY CASH BALANCE PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>NORTHERN ARIZONA RADIOLOGY IMAGING LLC</u>	D Employer Identification Number (EIN) <u>20-5654362</u>
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 <u>12</u> Day <u>31</u> Year <u>2016</u>	
2 Assets:	
a Market value	2a <u>997388</u>
b Actuarial value	2b <u>997388</u>
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.....	<u>0</u> <u>0</u> <u>0</u>
b For terminated vested participants.....	<u>8</u> <u>117623</u> <u>117623</u>
c For active participants.....	<u>23</u> <u>711049</u> <u>711302</u>
d Total.....	<u>31</u> <u>828672</u> <u>828925</u>
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 <u>5.71</u> %
6 Target normal cost.....	6 <u>295392</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>05/22/2017</u>
	Signature of actuary	Date
<u>BRIAN L. SAPP</u>	Type or print name of actuary	<u>17-08102</u>
		Most recent enrollment number
<u>OCTOBER THREE CONSULTING LLC</u>	Firm name	<u>303-945-3744</u>
<u>7951 E. MAPLEWOOD AVENUE</u> <u>SUITE 330</u> <u>GREENWOOD VILLAGE, CO 80111</u>	Address of the firm	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, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2016
v. 160205

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	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>-2.92</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		296563
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>5.91</u> %		0
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		296563
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III		Funding Percentages	
14	Funding target attainment percentage	14	120.32%
15	Adjusted funding target attainment percentage	15	122.97%
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	129.33%
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		
05/03/2016	79667	0	09/21/2016	91458	0		
05/18/2016	9958	0	10/24/2016	27417	0		
05/24/2016	19917	0	11/23/2016	27417	0		
06/23/2016	19917	0	12/22/2016	27417	0		
07/25/2016	19917	0	03/30/2017	35370	0		
08/23/2016	19917	0					
			Totals ►	18(b)	378372	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 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 385264
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ 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:	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">1st segment: 4.43%</td> <td style="width: 33%;">2nd segment: 5.91%</td> <td style="width: 33%;">3rd segment: 6.65%</td> </tr> </table>	1st segment: 4.43%	2nd segment: 5.91%	3rd segment: 6.65%	☐ N/A, full yield curve used
1st segment: 4.43%	2nd segment: 5.91%	3rd segment: 6.65%				
b	Applicable month (enter code)	21b	0			
22	Weighted average retirement age	22	65			
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	0			
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	295392			
b	Excess assets, if applicable, but not greater than line 31a	31b	168463			
32	Amortization installments:	Outstanding Balance	Installment			
a	Net shortfall amortization installment	0	0			
b	Waiver 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		33			
34	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)		34			
			126929			
	Carryover balance	Prefunding balance	Total balance			
35	Balances elected for use to offset funding requirement	0	0			
36	Additional cash requirement (line 34 minus line 35)		36			
			126929			
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37			
			385264			
38	Present value of excess contributions for current year (see instructions)					
a	Total (excess, if any, of line 37 over line 36)	38a	258335			
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				

Northern Arizona Radiology Cash Balance Plan and Trust
EIN / PN 20-5654362 / 002
Schedule SB, Line 26 - Schedule of Active Participant Data

[illegible]

Northern Arizona Radiology Cash Balance Plan and Trust
EIN / PN 20-5654362 / 002
Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Plan Sponsor Elections

Yield curve election: The plan sponsor did not elect to use the full yield curve under IRC section 430(h)(2)(D)(ii).

Applicable month: The plan sponsor elected to base segment rates on the rates published in the month containing the valuation date.

Economic Assumptions

First segment rate (years 0 to 4):	4.43%
Second segment rate (years 5 to 19):	5.91%
Third segment rate (years 20 and after):	6.65%
Effective interest rate (current year):	5.71%
First segment rate (years 0 to 4), without stabilization:	1.55%
Second segment rate (years 5 to 19), without stabilization:	3.76%
Third segment rate (years 20 and after), without stabilization:	4.73%
Effective interest rate, without stabilization (current year):	3.54%
PBGC first segment rate (years 0 to 4):	1.82%
PBGC second segment rate (years 5 to 19):	4.12%
PBGC third segment rate (years 20 and after):	5.01%
Interest crediting rate:	3.50%

The interest rates listed above are compounded annually.

Northern Arizona Radiology Cash Balance Plan and Trust

EIN / PN 20-5654362 / 002

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

Demographic Assumptions

Retirement

100% of employees are assumed to retire at age 65.

Weighted average retirement age

The weighted average retirement age for the population during the current year, rounded to the nearest whole number, is 65.

Withdrawal

None.

Disability

None.

Rationale for retirement age, withdrawal and disability assumptions

The economic value of the cash balance benefits is not materially affected by the timing of benefit commencement. Therefore, no preretirement withdrawal or disability is assumed, and all participants are assumed to retire at the plan's Normal Retirement Age.

Mortality and mortality improvement

For funding, no preretirement mortality is assumed. The postretirement funding mortality follows the IRS 2016 Static Mortality Table with separate tables for annuitants and non-annuitants, as prescribed by Treasury regulation section 1.430(h)(3)-1(b).

Other Assumptions

Form of payment

All participants are assumed to elect a lump sum form of payment.

Maximum earnings

The maximum compensation limit under IRC section 401(a)(17) is \$265,000 for 2016.

Maximum benefit

The maximum benefit payable under IRC section 415 is \$210,000 for 2016.

Expenses

Assumed Expenses are zero.

Changes from Prior Year and Rationale for Changes

None.

Northern Arizona Radiology Cash Balance Plan and Trust
EIN / PN 20-5654362 / 002
Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Actuarial Methods

Valuation date

The valuation date is December 31, 2016.

Actuarial value of assets

The actuarial value of assets is equal to the market value of assets.

Minimum funding method

The funding target and target normal cost for minimum funding calculations are determined using the traditional unit credit cost method as prescribed by Treasury regulation section 1.430(d)-1. The liability under the unit credit cost method is the value of the accrued pension benefit using service and pay as of the valuation date. The sum of the present value of the accrued benefits for all participants is the ERISA funding target. The normal cost is the present value of the benefits earned during the year. The target normal cost is the sum of the normal costs for all participants and the assumed administrative expenses.

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment 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**2016****This Form is Open to
Public Inspection****Part I Annual Report Identification Information**

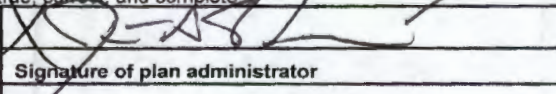
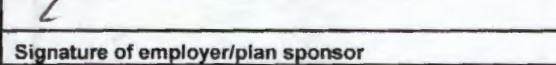
For calendar plan year 2016 or fiscal plan year beginning		01/01/2016	and ending	12/31/2016
A This return/report is for:	☒ a single-employer plan	☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)		
	☐ a one-participant plan	☐ a foreign plan		
B This return/report is	☐ the first return/report	☐ the final return/report		
	☐ an amended return/report	☐ a short plan year return/report (less than 12 months)		
C Check box if filing under:	☐ Form 5558	☐ automatic extension	☐ DFVC program	
	☐ special extension (enter description)			

Part II Basic Plan Information—enter all requested information

1a Name of plan Northern Arizona Radiology Cash Balance Plan and Trust	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 01/01/2013
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) Northern Arizona Radiology Imaging LLC 77 W. Forest Avenue, Suite 1010 Flagstaff AZ 86001-1482	2b Employer Identification Number (EIN) 20-5654362 2c Sponsor's telephone number 928-773-2515 2d Business code (see instructions) 621111
3a Plan administrator's name and address ☒ Same as Plan Sponsor.	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	4b EIN 4c PN
5a Total number of participants at the beginning of the plan year	5a 36
b Total number of participants at the end of the plan year	5b 31
c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	5c
d(1) Total number of active participants at the beginning of the plan year	5d(1) 31
d(2) Total number of active participants at the end of the plan year	5d(2) 23
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	5e 0

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 	Date 7/28/17	James Skrocki Enter name of individual signing as plan administrator
SIGN HERE 	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)		Preparer's telephone number

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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

2016**This Form is Open to Public Inspection**For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016▶ **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 Northern Arizona Radiology Cash Balance Plan and Trust		B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Northern Arizona Radiology Imaging LLC		D Employer Identification Number (EIN) 20-5654362	
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 <u>12</u> Day <u>31</u> Year <u>2016</u>			
2 Assets:			
a Market value.....		2a	997,388
b Actuarial value		2b	997,388
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	8	117,623	117,623
c For active participants	23	711,049	711,302
d Total	31	828,672	828,925
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		5.71%
6 Target normal cost	6		295,392

Statement by Enrolled Actuary

To the best of my knowledge, the information shown 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		S-22-17
Signature of actuary		Date
Brian L. Sapp		1708102
Type or print name of actuary		Most recent enrollment number
October Three Consulting LLC		303-945-3744
Firm name		Telephone number (including area code)
7951 E. Maplewood Avenue Suite 330 Greenwood Village CO 80111		
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, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2016
v. 160205

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	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year).....	0	0
9 Amount remaining (line 7 minus line 8).....	0	0
10 Interest on line 9 using prior year's actual return of <u>-2.92%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		296,563
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>5.91%</u>		0
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.....		296,563
d Portion of (c) to be added to prefunding balance.....		0
12 Other reductions in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12).....	0	0

Part III Funding Percentages

14 Funding target attainment percentage.....	14	120.32%
15 Adjusted funding target attainment percentage.....	15	122.97%
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	129.33%
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
05/03/2016	79,667	0			
05/18/2016	9,958	0			
05/24/2016	19,917	0			
06/23/2016	19,917	0			
07/25/2016	19,917	0			
08/23/2016	19,917	0			
09/21/2016	91,458	0			
10/24/2016	27,417	0			
11/23/2016	27,417	0			
12/22/2016	27,417	0			
03/30/2017	35,370	0			
Totals ▶			18(b)	378,372	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	0
b Contributions made to avoid restrictions adjusted to valuation date.....	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	385,264

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ 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:
4.43 %2nd segment:
5.91 %3rd segment:
6.65 %☐ N/A, full yield curve used**b** Applicable month (enter code)..... **21b** 0**22** Weighted average retirement age **22** 65**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** 0**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** 295,392**b** Excess assets, if applicable, but not greater than line 31a **31b** 168,463

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment.....	0	0
b Waiver 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 **33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)..... **34** 126,929

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0

36 Additional cash requirement (line 34 minus line 35)..... **36** 126,929**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 385,264**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) **38a** 258,335**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**

Northern Arizona Radiology Cash Balance Plan and Trust

EIN / PN 20-5654362 / 002

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

Description of weighted average retirement age

All participants are assumed to retire on the last day of the plan year in which they attain their assumed retirement ages. The weighted average retirement age for the population during the current year, rounded to the nearest whole number, is 65.

Assumed retirement age	Percent assumed to retire
55	0%
56	0%
57	0%
58	0%
59	0%
60	0%
61	0%
62	0%
63	0%
64	0%
65	100%

Northern Arizona Radiology Cash Balance Plan and Trust
EIN / PN 20-5654362 / 002
Schedule SB, Part V - Summary of Plan Provisions

Effective Date

The Effective Date of the Plan was January 1, 2013, and was last amended effective September 12, 2016.

Plan Year

January 1 to December 31.

Eligibility

Each employee at either Northern Arizona Radiology PC or Northern Arizona Imaging LLC shall become a participant as of the Entry Date coincident with or next following the date he or she has attained age 21 and completed one Year of Service. The dates on which an employee may enter the Plan shall be January 1, April 1, July 1 and October 1.

Collectively bargained employees, leased employees, William Beisser and all highly compensated employees who are not Shareholders in Northern Arizona Radiology PC shall be excluded from participating.

Definitions

Accrued Benefit

The Accrued Benefit means, as of any determination date, the participant's Cash Balance Account on such date projected, if necessary, with estimated Interest Credits between the determination date and the participant's Normal Retirement Date, and then converted to an Actuarial Equivalent QJSA.

Actuarial Equivalent

The Actuarial Equivalent means an annuity of equal value to the Cash Balance Account converted by employing a 5% annual interest rate and post-retirement mortality according to the mortality table specified under IRC section 417(e)(3)(C).

Cash Balance Account

The Plan shall maintain for each participant a Cash Balance Account. A participant's Cash Balance Account shall be credited with hypothetical allocations which shall be referred to as Cash Balance Credits and Interest Credits. The allocation of Cash Balance Credits and Interest Credits shall be determined as provided below. The Cash Balance Account of each participant shall be a notional account maintained on an accounting basis only and not an actual account. The following Cash Balance Accounts shall be maintained for each participant.

- (a) A Basic Account which shall be equal to the sum of the participant's Cash Balance Credits and Basic Interest Credits.
- (b) A Maximum Account which shall be equal to the sum of the participant's Cash Balance Credits and Maximum Interest Credits.
- (c) A Preservation Account which shall be equal to the sum of the participant's Cash Balance Credits.
- (d) As of any given determination date a participant's Cash Balance Account shall be equal to the lesser of the accounts maintained under (a) and (b) above. Furthermore, as of the end of any given Plan Year, the Basic Account is to be limited to the Maximum Account. If this limitation occurs, the Basic Account shall be set equal to the Maximum Account at such time.
- (e) As of any annuity starting date, a participant's Cash Balance Account shall be equal to the greater of the accounts established under (c) and (d) above.

Northern Arizona Radiology Cash Balance Plan and Trust
EIN / PN 20-5654362 / 002
Schedule SB, Part V - Summary of Plan Provisions

Definitions

Cash Balance Credit

A Cash Balance Credit shall be credited to the Cash Balance Account of each participant who has completed a Year of Benefit Service during a Plan Year. The Cash Balance Credit for a Plan Year is determined using the designated employee groups as defined below.

Employee Group

- A Employees in Group A shall receive a Cash Balance Credit equal to \$108,000.
- B Employees in Group B shall receive a Cash Balance Credit equal to \$20,000. Beginning January 1, 2017, such Cash Balance Credit will be \$0.
- C Employees in Group C shall receive a Cash Balance Credit equal to \$20,000.
- D Employees in Group D shall receive a Cash Balance Credit equal to \$12,000.
- E Employees in Group E shall receive a Cash Balance Credit equal to \$120,000.
- F Employees in Group F shall receive a Cash Balance Credit equal to \$63,000.
- G Employees in Group G shall receive a Cash Balance Credit equal to 100% of the Maximum Contribution Credit as specified in Addendum A to the plan document based upon the Participant's attained age at the end of his/her first Plan Year of participation.
- H Employees in Group H shall receive a Cash Balance Credit equal to 2.50% of his/her Included Compensation for such Plan Year.

For employee groups A, B, C, D, E, F and G, the amounts above shall be further multiplied by a fraction, the numerator of which is the Participant's Compensation for the current Plan Year and denominator of which is the Compensation Dollar Limitation for the current Plan Year.

Included Compensation

Total compensation while a participant during the Plan Year.

Interest Credit

For each Plan Year the plan shall determine a Basic Interest Credit and a Maximum Interest Credit on behalf of each participant. Each such Interest Credit shall be credited to the applicable separate Cash Balance Account described above as of the last day of each Plan Year. The Basic Interest Credit and the Maximum Interest Credit are determined as follows:

- (a) The Basic Interest Credit shall be based upon a market rate of return. For purposes of the plan, the market rate of return shall be based upon the Rate of Return. The Basic Interest Credit for the Plan Year shall be determined by applying the Rate of Return to the Basic Account as of the beginning of the Plan Year prior to the Cash Balance Credit accrued for the current Plan Year.
- (b) The Maximum Interest Credit shall be the amount determined by applying a 6.00% annualized rate of return to the participant's Maximum Cash Balance Account as of the beginning of the Plan Year prior to the Cash Balance Credit accrued for the current Plan Year.

Northern Arizona Radiology Cash Balance Plan and Trust
EIN / PN 20-5654362 / 002
Schedule SB, Part V - Summary of Plan Provisions

Definitions

Normal Retirement Age

The attainment of age 65.

Normal Retirement Date

The first day of the calendar month next following the participant's attainment of Normal Retirement Age.

Rate of Return

The Rate of Return means the percentage change in the plan's net asset value during a Plan Year, as reported by the trustee or as determined from trust asset statements for the Plan Year.

Year of Benefit Service

A Plan Year during which the participant is credited with at least 1 hour of service.

Year of Service

A consecutive 12-calendar-month period during which an employee is credited with at least 1,000 hours of service.

Payment of Retirement Benefits

Benefit Amount

The Cash Balance Account, or its Actuarial Equivalent payable as an annuity, subject to IRS maximums.

Benefit Eligibility

Normal Retirement Benefit

The first of the month next following the attainment of Normal Retirement Age.

Terminated Vested Benefit

Termination of employment after having earned a vested Accrued Benefit.

Death Benefit

The spouse or other named beneficiary of an active or terminated participant is eligible upon the participant's death prior to Normal Retirement Age and before benefit payments commence.

Benefit Payment Forms

The normal form of payment for a single participant is a straight life annuity and for a married participant is a reduced qualified joint and survivor annuity, with 50% of the benefit continuing to the surviving spouse upon the earlier death of the participant.

In lieu of the normal form of payment, a participant may elect a lump sum payment., with the proper spousal consent, if applicable.

Vesting

Each participant is 100% vested in his or her Cash Balance Account upon completion of three Years of Service, attainment of Normal Retirement Age, or death.