# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans 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.**

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 multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

**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** If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

**D** Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP EMPLOYEES SAVINGS TRUST

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 01/01/2011

**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)
FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP

10920 TECHNOLOGY TERRACE
LAKEWOOD RANCH, FL 34211

**2b** Employer Identification Number (EIN) 27-0709861

**2c** Plan Sponsor's telephone number 941-757-4810

**2d** Business code (see instructions) 621111

**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 accompanying schedules, statements and attachments, 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. | 08/07/2017 | VINCENT HAYES |
| | **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 |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

Preparer's telephone number

| | | |
|---|---|---|
| **3a** Plan administrator's name and address [X] 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: | **4b** EIN | |
| **a** Sponsor's name | **4c** PN | |
| **5** Total number of participants at the beginning of the plan year | **5** | 211 |
| **6** Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**). | | |
| **a(1)** Total number of active participants at the beginning of the plan year | **6a(1)** | 143 |
| **a(2)** Total number of active participants at the end of the plan year | **6a(2)** | 232 |
| **b** Retired or separated participants receiving benefits | **6b** | 2 |
| **c** Other retired or separated participants entitled to future benefits | **6c** | 35 |
| **d** Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 269 |
| **e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** Total. Add lines **6d** and **6e**. | **6f** | 269 |
| **g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 263 |
| **h** Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 22 |
| **7** Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2A 2E 2F 2G 2J 2R 3B 3D

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

| **9a** Plan funding arrangement (check all that apply) | | **9b** Plan benefit arrangement (check all that apply) | |
|---|---|---|---|
| **(1)** | [ ] Insurance | **(1)** | [ ] Insurance |
| **(2)** | [ ] Code section 412(e)(3) insurance contracts | **(2)** | [ ] Code section 412(e)(3) insurance contracts |
| **(3)** | [X] Trust | **(3)** | [X] Trust |
| **(4)** | [ ] General assets of the sponsor | **(4)** | [ ] General assets of the sponsor |

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

**b General Schedules**

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

## Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2016 Form M-1 annual report. If the plan was not required to file the 2016 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2016**<br>**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

| **A** Name of plan | **B** Three-digit plan number (PN) ▶ | |
|---|---|---|
| FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP EMPLOYEES SAVINGS TRUST | | 001 |
| **C** Plan sponsor's name as shown on line 2a of Form 5500 | **D** Employer Identification Number (EIN) | |
| FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP | 27-0709861 | |

## Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

| **(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation | |
|---|---|
| MATRIX FINANCIAL SOLUTIONS<br><br>20-1591048 | 700 17TH STREET, STE 300<br>DENVER, CO 80202 |

| **(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation | |
|---|---|
| JPMORGAN | 245 PARK AVENUE FLOOR 3<br>NEW YORK, NY 10167 |

| **(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation | |
|---|---|
| OPPENHEIMER | TWO WORLD FINANCIAL CENTER<br>NEW YORK, NY 10281 |

| **(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|---|

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

**(a)** Enter name and EIN or address (see instructions)

CPI QUALIFIED PLAN CONSULTANTS, INC

1809 24TH STREET
P.O. BOX 1167
GREAT BEND, KS 67530

48-1205033

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 12 15 37 50 60 64 | 'NONE' | 28866 | Yes [X] No [ ] | Yes [ ] No [X] | 13981 | Yes [ ] No [X] |

**(a)** Enter name and EIN or address (see instructions)

UBS FINANCIAL SERVICES, INC

500 CAMPUS DR.
FLORHAM PARK, NJ 07932

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 27 50 | 'NONE' | 25667 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

**(a)** Enter name and EIN or address (see instructions)

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes [ ] No [ ] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

**(a)** Enter name and EIN or address (see instructions)

| **(b)** Service Code(s) | **(c)** Relationship to employer, employee organization, or person known to be a party-in-interest | **(d)** Enter direct compensation paid by the plan. If none, enter -0-. | **(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | **(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | **(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | **(h)** Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes ☐ No ☐ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

**(a)** Enter name and EIN or address (see instructions)

| **(b)** Service Code(s) | **(c)** Relationship to employer, employee organization, or person known to be a party-in-interest | **(d)** Enter direct compensation paid by the plan. If none, enter -0-. | **(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | **(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | **(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | **(h)** Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes ☐ No ☐ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

**(a)** Enter name and EIN or address (see instructions)

| **(b)** Service Code(s) | **(c)** Relationship to employer, employee organization, or person known to be a party-in-interest | **(d)** Enter direct compensation paid by the plan. If none, enter -0-. | **(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | **(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | **(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | **(h)** Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes ☐ No ☐ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

## Part I Service Provider Information (continued)

**3.** If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| CPI QUALIFIED PLAN CONSULTANTS, INC | 12 15 37 50 60 64 | 8456 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| T. ROWE PRICE<br>100 EAST PRATT STREET<br>BALTIMORE, MD 21202 | SUBSIDY TO OFFSET CUSTODIAL AND TRADING EXPENSES |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| CPI QUALIFIED PLAN CONSULTANTS, INC | 12 15 37 50 60 64 | 1862 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| JP MORGAN<br>245 PARK AVENUE FLOOR 3<br>NEW YORK, NY 10167 | SUBSIDY TO OFFSET CUSTODIAL AND TRADING EXPENSES |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

## Part II Service Providers Who Fail or Refuse to Provide Information

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

## Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

# SCHEDULE H (Form 5500)

Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

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

**A** Name of plan
FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP EMPLOYEES SAVINGS TRUST

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP

**D** Employer Identification Number (EIN)
27-0709861

## Part I Asset and Liability Statement

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | 0 | 0 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 1086779 | 973575 |
| **(2)** Participant contributions | 1b(2) | 6900 | 61802 |
| **(3)** Other | 1b(3) | 0 | 0 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 22884 | 14240 |
| **(2)** U.S. Government securities | 1c(2) | 0 | 0 |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | 0 | 0 |
| **(B)** All other | 1c(3)(B) | 0 | 0 |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | 0 | 0 |
| **(B)** Common | 1c(4)(B) | 492391 | 488414 |
| **(5)** Partnership/joint venture interests | 1c(5) | 0 | 0 |
| **(6)** Real estate (other than employer real property) | 1c(6) | 0 | 0 |
| **(7)** Loans (other than to participants) | 1c(7) | 0 | 0 |
| **(8)** Participant loans | 1c(8) | 179768 | 128003 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 0 | 0 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | 0 | 0 |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | 0 | 0 |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 10413089 | 12963763 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 0 | 0 |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | 0 | 0 |
| | **(2)** Employer real property | 1d(2) | 0 | 0 |
| **e** | Buildings and other property used in plan operation | 1e | 0 | 0 |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 12201811 | 14629797 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | 0 | 0 |
| **h** | Operating payables | 1h | 0 | 0 |
| **i** | Acquisition indebtedness | 1i | 0 | 0 |
| **j** | Other liabilities | 1j | 0 | 0 |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 12201811 | 14629797 |

## Part II Income and Expense Statement

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

| | Income | | (a) Amount | (b) Total |
|---|---|---|---|---|
| **a** | **Contributions:** | | | |
| | **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | 1352539 | |
| | **(B)** Participants | 2a(1)(B) | 957986 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 2430 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 2312955 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | 5211 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 5211 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | 7694 | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 497814 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 505508 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 2025569 | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 1849225 | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 176344 |
| | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| | **(B)** Other | 2b(5)(B) | 29248 | |
| | **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 29248 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 83282 |
| c Other income | 2c | | 95548 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 3208096 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 753733 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | | |
| (3) Other | 2e(3) | | |
| (4) Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 753733 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | 11230 | |
| (3) Investment advisory and management fees | 2i(3) | 15147 | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 26377 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 780110 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 2427986 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

**(1)** [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

**c** Enter the name and EIN of the accountant (or accounting firm) below:

**(1)** Name: SKODA MINOTTI **(2)** EIN: 34-1945206

**d** The opinion of an independent qualified public accountant is **not attached** because:

**(1)** [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

## Part IV Compliance Questions

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | | X | |
| **b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | 4b | | X | |

| | | | Yes | No | Amount |
|---|---|---|---|---|---|
| c | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| d | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| e | Was this plan covered by a fidelity bond? | 4e | X | | 500000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 | 4n | | | |
| o | 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? | 4o | | | |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If "Yes," enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

**5b** 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.)

| **5b(1)** Name of plan(s) | **5b(2)** EIN(s) | **5b(3)** PN(s) |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

**5c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ..... ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year_____. (See instructions.)

## Part V Trust Information

| **6a** Name of trust | **6b** Trust's EIN |
|---|---|
| | |

| **6c** Name of trustee or custodian | **6d** Trustee's or custodian's telephone number |
|---|---|
| | |

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

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

▶ **File as an attachment to Form 5500.**

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

**A** Name of plan
FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP EMPLOYEES SAVINGS TRUST

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP

**D** Employer Identification Number (EIN)
27-0709861

## Part I Distributions

**All references to distributions relate only to payments of benefits during the plan year.**

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... **1** 0

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 75-3182674

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... **3**

## Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**If the plan is a defined benefit plan, go to line 8.**

**5** 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 ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

**6** **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) ..... **6a**

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b**

**c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... **6c**

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

## Part III Amendments

**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

## Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

**11** **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

**14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

| | | |
|---|---|---|
| **a** The current year | **14a** | |
| **b** The plan year immediately preceding the current plan year | **14b** | |
| **c** The second preceding plan year | **14c** | |

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

| | | |
|---|---|---|
| **a** The corresponding number for the plan year immediately preceding the current plan year | **15a** | |
| **b** The corresponding number for the second preceding plan year | **15b** | |

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

| | | |
|---|---|---|
| **a** Enter the number of employers who withdrew during the preceding plan year | **16a** | |
| **b** If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers | **16b** | |

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

## Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

**19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

**a** Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

**b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

## Part VII IRS Compliance Questions

| | |
|---|---|
| **20a** Is the plan a 401(k) plan? If "No," skip b | ☐ Yes ☐ No |
| **20b** 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 |
| **21a** 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 |
| **21b** 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 |

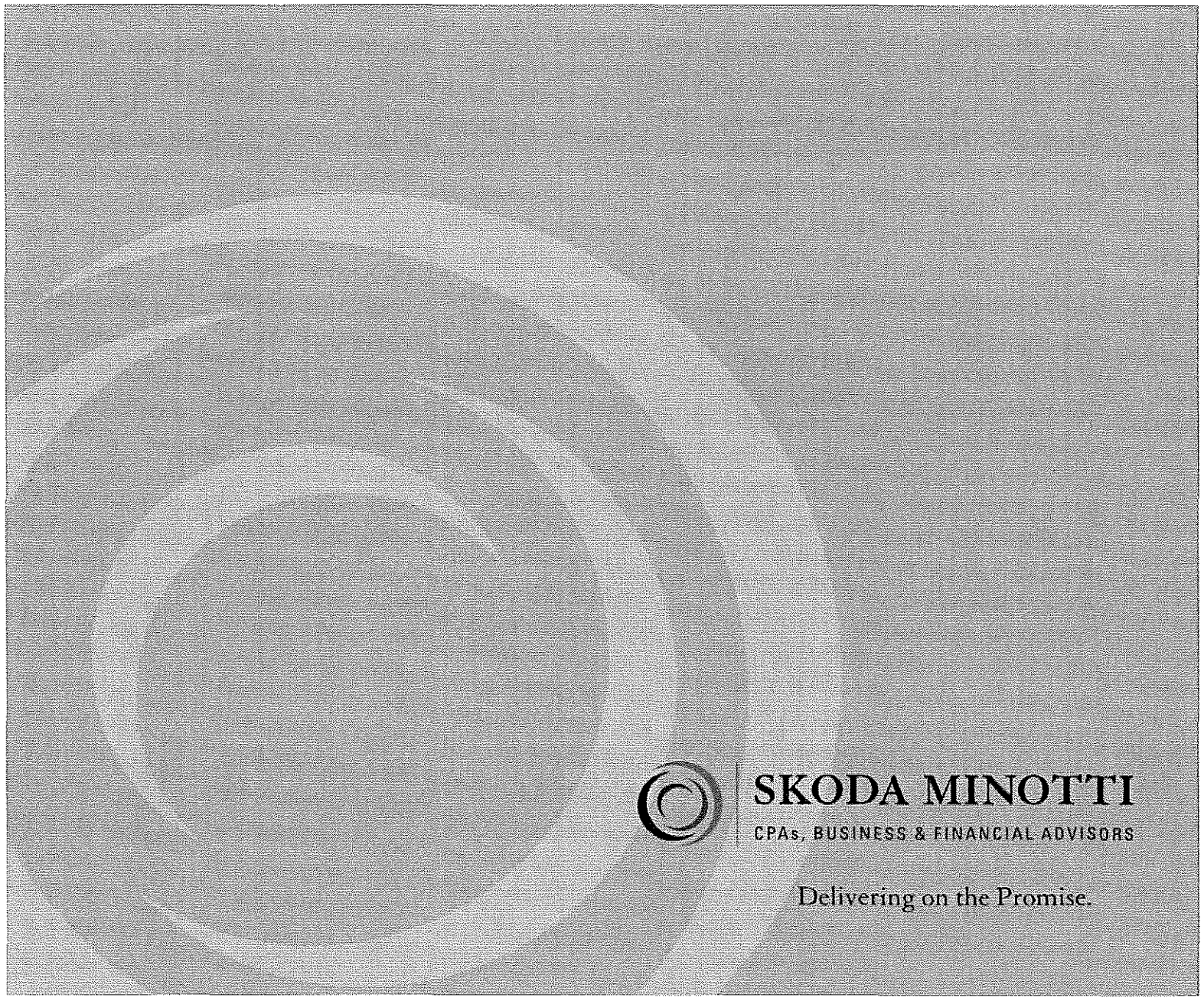
**22a** If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter _____/_____/_____ and the serial number _____.

**22b** 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 _____/_____/_____.

FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP
EMPLOYEES SAVINGS TRUST

FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2016 AND 2015



FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP
EMPLOYEES SAVINGS TRUST

YEARS ENDED DECEMBER 31, 2016 AND 2015

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SKODA MINOTTI & CO.
CERTIFIED PUBLIC ACCOUNTANTS

Delivering on the Promise.

# INDEPENDENT AUDITORS' REPORT

TO THE PLAN ADMINISTRATOR
FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP
EMPLOYEES SAVINGS TRUST

## Report on the Financial Statements

We have audited the accompanying financial statements of Florida Digestive Health Specialists, LLP Employees Savings Trust (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

## Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

## Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Matrix Settlement and Clearance Services, LLC, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplementary schedule. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from Matrix Settlement and Clearance Services, LLC as of December 31, 2016 and 2015 and for the years then ended, that the information provided to the Plan administrator by the trustee is complete and accurate.

**Disclaimer of Opinion**

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

**Other Matters**

The supplementary schedule of assets (held at end of year) as of December 31, 2016 is required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplementary schedule referred to above.

Full scope audit procedures were performed for approximately 8.98% and 12.33% of the Plan's investments as of and for the years ended December 31, 2016 and 2015, respectively.

**Report on Form and Content in Compliance With DOL Rules and Regulations**

The form and content of the information included in the financial statements and supplementary schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

SKODA MINOTTI & CO.

Skoda Minotti

Tampa, Florida
July 28, 2017

FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP
EMPLOYEES SAVINGS TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2016 AND 2015

| | 2016 | 2015 |
|---|---|---|
| INVESTMENTS, AT FAIR VALUE | | |
| Registered investment companies | $ 12,963,389 | $ 10,412,838 |
| Common stocks | 488,414 | 492,391 |
| Interest-bearing cash | 14,240 | 22,884 |
| | 13,466,043 | 10,928,113 |
| RECEIVABLES | | |
| Company's contributions | 973,575 | 1,086,779 |
| Participant contributions | 61,802 | 6,900 |
| Accrued income | 374 | 251 |
| Notes receivable from participants | 128,003 | 179,768 |
| | 1,163,754 | 1,273,698 |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 14,629,797 | $ 12,201,811 |

The accompanying notes are an integral part of these financial statements.

FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP
EMPLOYEES SAVINGS TRUST

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2016 AND 2015

| | 2016 | 2015 |
|---|---|---|
| ADDITIONS TO NET ASSETS ATTRIBUTED TO: | | |
| Investment income | | |
| Net appreciation in fair value of investments | $ 347,569 | $ - |
| Interest and dividends | 542,361 | 570,545 |
| | 889,930 | 570,545 |
| Contributions | | |
| Company's | 1,352,539 | 1,426,701 |
| Participants' | 957,986 | 847,424 |
| Rollovers | 2,430 | - |
| | 2,312,955 | 2,274,125 |
| Other income | 5,211 | 5,886 |
| Total additions | 3,208,096 | 2,850,556 |
| DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO: | | |
| Net depreciation in fair value of investments | - | 767,068 |
| Benefits paid to participants | 753,733 | 1,106,175 |
| Administrative expenses | 26,377 | 35,016 |
| *Total deductions* | 780,110 | 1,908,259 |
| NET INCREASE | 2,427,986 | 942,297 |
| NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR | 12,201,811 | 11,259,514 |
| NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR | $ 14,629,797 | $ 12,201,811 |

The accompanying notes are an integral part of these financial statements.

FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP
EMPLOYEES SAVINGS TRUST

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following description of the Florida Digestive Health Specialists, LLP Employees Savings Trust (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of Florida Digestive Health Specialists, LLP (the Company) who meet the eligibility requirements. Employees are eligible to participate in the Plan upon completion of one year of service and having attained age 21, as defined in the Plan document. An employee shall have completed one year of service if during the 12-month period immediately following their date of hire or during any Plan year beginning after their date of hire he or she works at least 1,000 hours of service. The Plan was amended for purposes of determining the safe harbor contribution whereby only Plan compensation earned while an employee is a participant in the Plan will be taken into account. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

A participant may contribute, through payroll reductions, from 1% to 100% of their eligible compensation on a pre-tax basis, or as a Roth contribution, up to the maximum dollar amount allowed by law. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified retirement plans or IRAs.

The Company may make a discretionary contribution, which is determined annually and is allocated based on a percentage of Plan compensation or a uniform dollar amount. Eligible employees who have less than 1,000 hours of service or who terminated employment prior to the end of the Plan year will not share in the discretionary contribution unless the termination was due to death, disability or retirement. The Company made discretionary contributions of $857,385 and $989,453 for the years ended December 31, 2016 and 2015, respectively. The Company is required to make safe harbor contributions to all eligible participants equal to 3% of each participant's Plan compensation. The Company made safe harbor contributions of $495,154 and $437,248 for the years ended December 31, 2016 and 2015, respectively. Additionally, the Company can also make qualified non-elective contributions (QNEC) to all eligible employees who are defined as non-highly compensated employees and are allocated based on a percentage of Plan compensation. No QNEC were made to the Plan during 2016 or 2015.

1. DESCRIPTION OF THE PLAN (continued)

Participant Accounts

Each participant's account is credited with the participant's contribution, allocations of the Company's contributions, Plan earnings (losses), and charged with an allocation of any administrative expenses paid by the Plan. The Company's contributions are allocated to participant accounts based on a percentage of Plan compensation. Allocations of earnings (losses) and administrative expenses are based on the participant's account balances or an equal dollar amount based on the number of participants in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions, safe harbor contributions and QNEC plus actual earnings thereon. Vesting in the Company's discretionary contribution portion of their accounts is based on years of continuous service according to the following schedule:

| Years of service | Vested percentage |
|---|---|
| Less than 2 years | 0% |
| 2 years but less than 3 | 20% |
| 3 years but less than 4 | 40% |
| 4 years but less than 5 | 60% |
| 5 years but less than 6 | 80% |
| 6 years or more | 100% |

To receive vesting service for a Plan year, a participant must have completed at least 1,000 hours of service during the Plan year. Participants are fully vested in their accounts upon death, disability, or upon reaching their retirement date.

Investment Options

Participants direct the investment of their contributions into various investment options offered by the Plan. Plan participants may also have the option of self-directed investment accounts, in which the participants act as their own asset manager, selecting different investments at their discretion.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum amount of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of the participant's vested account balance. Note terms range from one to five years. If the purpose of the note is to purchase a primary residence, the term of repayment may exceed five years, but in no event shall exceed the usual repayment period permitted by commercial lenders for similar loans. The note is secured by the participant's vested account balance and bears interest at the prime rate, at time of issuance. Principal and interest are paid ratably through payroll deductions. Interest income of $5,211 and $5,886 for the years ended December 31, 2016 and 2015, respectively, has been recorded as other income in the accompanying Statements of Changes in Net Assets Available for Benefits.

1. DESCRIPTION OF THE PLAN (continued)

Forfeitures

Forfeitures are created when participants terminate employment prior to becoming entitled to full benefits. Forfeitures will be used first to pay Plan administrative expenses and then to reduce Company contributions except for QNEC and safe-harbor contributions and will be applied in the Plan year following the Plan year in which the forfeitures occur. At December 31, 2016 and 2015, forfeited, non-vested accounts totaled $24,655 and $18,068, respectively. Forfeitures of $18,068 and $7,044 were used to reduce the Company discretionary contributions during the years ended December 31, 2016 and 2015, respectively.

Payment of Benefits

On termination of service due to death, disability, retirement or separation of service, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in either a lump sum amount, a partial lump sum amount or in installment payments. If the value of a terminated participant's vested benefit does not exceed $5,000, the entire amount shall be paid to the participant in a single lump sum or rolled over to another qualified plan. If an employee has $5,000 or less in his or her account and has terminated employment, the entire balance of the participant's vested account must be distributed immediately. Participants may take in-service withdrawals from their vested accounts upon reaching age 59 1/2. The Plan allows participants to withdraw a portion of their account balance in the event of immediate and heavy financial need. Any hardship withdrawal is limited to the amount needed to meet the financial needs or employee deferrals, whichever is less, and must meet the qualification requirement under the Plan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain professional and administrator fees are paid by the Plan. Loan and distribution fees are paid by the participants. Other Plan administrative expenses are paid by the Company and are excluded from these financial statements.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles (GAAP) requires the Plan administrator to make estimates and assumptions that affect certain reported amounts of net assets available for benefits and changes therein. Actual results may differ from those estimates.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on the investments purchased and sold, as well as held, during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. Delinquent notes receivable are reclassified as distributions based upon the terms of the Plan document.

Subsequent Events

The Company evaluated subsequent events through July 31, 2017, the date these financial statements were available to be issued. Other than the matter described in Note 6, there were no material subsequent events that required recognition or additional disclosure in these financial statements.

3. INFORMATION CERTIFIED BY THE TRUSTEE

The following table presents investments and notes receivable which have been certified as complete and accurate by Matrix Settlement and Clearance Services, LLC, the trustee, of the Plan as of December 31, 2016 and 2015, and have not been audited by the independent auditors.

| | 2016 | 2015 |
|---|---|---|
| Registered investment companies | $12,244,473 | $ 9,558,216 |
| Notes receivable | 128,003 | 179,768 |
| | $12,372,476 | $ 9,737,984 |

3. INFORMATION CERTIFIED BY THE TRUSTEE (continued)

The Plan's investments (including gains and losses on investments purchased and sold, as well as held during the year) appreciated (depreciated) in value by $347,569 and ($767,068) during the years ended December 31, 2016 and 2015, respectively.

4. FAIR VALUE MEASUREMENTS

GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. It applies to fair value measurements already recognized or permitted by existing standards. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs used in valuation models (Level 3 measurements). The three levels of the fair value hierarchy under GAAP are described as follows:

| | |
|---|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| Level 2 | Quoted prices for similar assets or liabilities in active markets or quoted prices for identical or similar assets or liabilities in inactive markets. Level 2 inputs include those other than quoted prices that are observable for the asset or liability. Level 2 inputs are derived principally from, or corroborated by, observable market data by correlation or other means. If the asset or liability has a specified term, the Level 2 input must be observable for substantially the full term of the asset or liability. |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

Registered investment companies and common stocks - Valued at the closing price reported on the active market on which the individual securities are traded.

Interest-bearing cash - Valued at cost, which equals fair value.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

4. FAIR VALUE MEASUREMENTS (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2016:

| | Level 1 | Total |
|---|---|---|
| Registered investment companies | $12,963,389 | $12,963,389 |
| Common stocks | 488,414 | 488,414 |
| Interest-bearing cash | 14,240 | 14,240 |
| | $13,466,043 | $13,466,043 |

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2015:

| | Level 1 | Total |
|---|---|---|
| Registered investment companies | $10,412,838 | $10,412,838 |
| Common stocks | 492,391 | 492,391 |
| Interest-bearing cash | 22,884 | 22,884 |
| | $10,928,113 | $10,928,113 |

5. TAX STATUS

The Company adopted a Volume Submitter Profit Sharing Plan. The Volume Submitter Plan received its latest favorable opinion letter on March 31, 2014, in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the opinion letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

6. ACCRUED INCOME

Certain reinvestments of dividends and gains on securities were recorded by the Plan's record-keeper prior to the years ended December 31, 2016 and 2015; however these transactions were not recorded by the Trustee until January 2017 and 2016, respectively. The timing delay in these transactions created accrued income that has been included in the 2016 and 2015 Statements of Net Assets Available for Benefits.

## 7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all participants will become 100% vested in their account balances.

## 8. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

## 9. RECONCILIATION TO THE FORM 5500

The following is a reconciliation of benefits paid to participants per the financial statements to the Form 5500 for the year ended December 31:

| | 2015 |
|---|---|
| Benefits paid to participants per the financial statements | $ 1,106,175 |
| Less: Deemed distributions | (1,950) |
| Benefits paid to participants per the Form 5500 | $ 1,104,225 |

FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP
EMPLOYEES SAVINGS TRUST

SCHEDULE H - LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)

EIN: 27-0709861
PLAN NO: 001

DECEMBER 31, 2016

| (a) | (b) Identity of issue, borrower, lessor or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (e) Current value |
|---|---|---|---|
| | ***Registered investment companies*** | | |
| | Aston/Doubleline Core Plus Fixed Income Fund | 15,993 shares | $ 167,772 |
| | Cohen Steers Realty Income Fund | 6,242 shares | 87,956 |
| | Columbia Large Cap Index Fund | 165 shares | 7,067 |
| | Columbia Mid Cap Index Fund | 4,044 shares | 62,290 |
| | Columbia Small Cap Index | 20,122 shares | 474,040 |
| | Eaton Vance Income Fund of Boston | 13,215 shares | 76,087 |
| | Eventide Gilead Fund | 8,356 shares | 214,765 |
| | First Eagle Global Fund | 6,289 shares | 341,269 |
| | Hartford Smallcap Growth Fund | 4,382 shares | 221,295 |
| | John Hancock Disciplined Mid Cap Value Fund | 11,839 shares | 245,557 |
| | JP Morgan Government Bond Fund | 9,687 shares | 101,718 |
| | JP Morgan U.S. Equity Fund | 54,266 shares | 789,579 |
| | Mainstay Large Cap Growth Fund | 26,736 shares | 214,960 |
| | MFS International Diversification Fund | 4,092 shares | 62,495 |
| | Oppenheimer Developing Markets Fund | 5,618 shares | 182,156 |
| | Pioneer Cash Reserves Fund | 438,785 shares | 438,785 |
| | Pimco Income Fund | 31,113 shares | 375,231 |
| | Principal Global Diversified Income Fund | 17,683 shares | 238,904 |
| | T. Rowe Price Value Advisor Fund | 21,463 shares | 711,723 |
| | T. Rowe Price Retirement Income Fund | 24 shares | 360 |
| | T. Rowe Price Retirement 2010 Advantage Fund | 10,744 shares | 185,667 |
| | T. Rowe Price Retirement 2015 Advantage Fund | 46,633 shares | 658,934 |
| | T. Rowe Price Retirement 2020 Advantage Fund | 41,046 shares | 832,415 |
| | T. Rowe Price Retirement 2025 Advantage Fund | 89,372 shares | 1,379,025 |
| | T. Rowe Price Retirement 2030 Advantage Fund | 85,312 shares | 1,906,742 |
| | T. Rowe Price Retirement 2035 Advantage Fund | 63,353 shares | 1,027,602 |
| | T. Rowe Price Retirement 2040 Advantage Fund | 33,036 shares | 760,502 |
| | ***Balance to next page*** | | 11,764,896 |

See the Independent Auditors' Report.

FLORIDA DIGESTIVE HEALTH SPECIALISTS, LLP
EMPLOYEES SAVINGS TRUST

SCHEDULE H - LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)

EIN: 27-0709861
PLAN NO: 001

DECEMBER 31, 2016

| (a) | (b) Identity of issue, borrower, lessor or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (e) Current value |
|---|---|---|---|
| | ***Balance from previous page*** | | $ 11,764,896 |
| | ***Registered investment companies*** | | |
| | T. Rowe Price Retirement 2045 Advantage Fund | 16,362 shares | 254,271 |
| | T. Rowe Price Retirement 2050 Advantage Fund | 5,792 shares | 75,528 |
| | T. Rowe Price Retirement 2055 Advantage Fund | 8,683 shares | 113,748 |
| | T. Rowe Price Retirement 2060 Advisor Fund | 551 shares | 5,580 |
| | Vanguard Federal Money Market Fund | 30,813 shares | 30,823 |
| | ***Other investments*** | | |
| * | UBS Financial Services self-directed accounts | | |
| | Registered investment companies | | 718,543 |
| | Common stocks | | 488,414 |
| | ***Interest-bearing cash*** | | 14,240 |
| * | ***Notes receivable from participants*** | Interest rates ranging from 3.25% - 4.25% with various maturities through 2033 | 128,003 |
| | | | $ 13,594,046 |

* Parties-in-interest

See the Independent Auditors' Report.

## Schedule H, Line 4i

## Schedule of Assets (Held At End of Year)

Name of Plan:

▶ Florida Digestive Health Specialists, LLP Employees Savings Trust

Employer Identification Number: ▶ 27-0709861

For plan year (beginning/ending): ▶ 1/1/2016 to 12/31/2016 Plan number: ▶ 001

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | INDIVIDUALLY DIRECT ACCT ACH | OTHER INVESTMENTS | N/A | 1,221,197 |
| | LOAN FUND | OTHER LOANS 3.25 % - 4.25 % | N/A | 128,003 |
| | AMG MAN DL CORE PLUS BOND | VALUE OF INT IN REGIST INVEST CO | N/A | 167,772 |
| | COLUMBIA LARGE CAP INDEX | VALUE OF INT IN REGIST INVEST CO | N/A | 7,067 |
| | COLUMBIA MID CAP INDEX | VALUE OF INT IN REGIST INVEST CO | N/A | 62,290 |
| | COLUMBIA SMALL CAP INDEX | VALUE OF INT IN REGIST INVEST CO | N/A | 474,040 |
| | COHEN STEERS REAL ESTATE SEC | VALUE OF INT IN REGIST INVEST CO | N/A | 87,956 |
| | EV INCOME FUND OF BOSTON | VALUE OF INT IN REGIST INVEST CO | N/A | 76,087 |
| | EVENTIDE GILEAD | VALUE OF INT IN REGIST INVEST CO | N/A | 214,765 |
| | FIRST EAGLE GLOBAL | VALUE OF INT IN REGIST INVEST CO | N/A | 341,269 |
| | HARTFORD SMALLCAP GROWTH | VALUE OF INT IN REGIST INVEST CO | N/A | 221,295 |
| | JH DISCIPLINED VALUE MID CAP | VALUE OF INT IN REGIST INVEST CO | N/A | 245,557 |
| | JP MORGAN GOVERNMENT BOND | VALUE OF INT IN REGIST INVEST CO | N/A | 101,718 |
| | JPMORGAN U.S. EQUITY | VALUE OF INT IN REGIST INVEST CO | N/A | 789,579 |
| | MFS INTERNATL DIVERSIFICATN | VALUE OF INT IN REGIST INVEST CO | N/A | 62,495 |
| | MAINSTAY LARGE CAP GROWTH | VALUE OF INT IN REGIST INVEST CO | N/A | 214,960 |
| | OPP DEVELOPING MARKETS | VALUE OF INT IN REGIST INVEST CO | N/A | 182,156 |
| | PRINCIPAL GLBL DIVERS INCOME | VALUE OF INT IN REGIST INVEST CO | N/A | 238,904 |
| | PIMCO INCOME | VALUE OF INT IN REGIST INVEST CO | N/A | 375,231 |
| | PIONEER US GVRNMNT MNY MRKT | VALUE OF INT IN REGIST INVEST CO | N/A | 438,785 |
| | T.ROWE PRICE RETIRMNT BAL | VALUE OF INT IN REGIST INVEST CO | N/A | 360 |
| | T.ROWE PRICE RETIRMNT 2010 | VALUE OF INT IN REGIST INVEST CO | N/A | 185,667 |
| | T.ROWE PRICE RETIRMNT 2015 | VALUE OF INT IN REGIST INVEST CO | N/A | 658,934 |
| | T.ROWE PRICE RETIRMNT 2020 | VALUE OF INT IN REGIST INVEST CO | N/A | 832,415 |
| | T.ROWE PRICE RETIRMNT 2025 | VALUE OF INT IN REGIST INVEST CO | N/A | 1,379,025 |
| | T.ROWE PRICE RETIRMNT 2030 | VALUE OF INT IN REGIST INVEST CO | N/A | 1,906,742 |
| | T.ROWE PRICE RETIRMNT 2035 | VALUE OF INT IN REGIST INVEST CO | N/A | 1,027,602 |
| | T.ROWE PRICE RETIRMNT 2040 | VALUE OF INT IN REGIST INVEST CO | N/A | 760,502 |
| | T.ROWE PRICE RETIRMNT 2045 | VALUE OF INT IN REGIST INVEST CO | N/A | 254,271 |
| | T.ROWE PRICE RETIRMNT 2050 | VALUE OF INT IN REGIST INVEST CO | N/A | 75,528 |
| | T.ROWE PRICE RETIRMNT 2055 | VALUE OF INT IN REGIST INVEST CO | N/A | 113,748 |
| | T.ROWE PRICE RETIRMNT 2060 | VALUE OF INT IN REGIST INVEST CO | N/A | 5,580 |
| | T.ROWE PRICE VALUE | VALUE OF INT IN REGIST INVEST CO | N/A | 711,723 |
| | VANGUARD FEDERAL MONEY MKT | VALUE OF INT IN REGIST INVEST CO | N/A | 30,824 |

**Schedule H, Line 4i**

**Schedule of Assets (Held At End of Year)**

Name of Plan:

▶ Florida Digestive Health Specialists, LLP Employees Savings Trust

Employer Identification Number: ▶ 27-0709861

For plan year (beginning/ending): ▶ 1/1/2016 to 12/31/2016 Plan number: ▶ 001

| **(a)** | **(b)** Identity of issue, borrower, lessor, or similar party | **(c)** Description of investment including maturity date, rate of interest, collateral, par or maturity value | **(d)** Cost | **(e)** Current value |
|---|---|---|---|---|
| | | | | |