Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Annual Report Identification Information

Part I

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.

2016

2010

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

For calend	<u>ar plan year 2016</u> or f	iscal plan year beginning 01/01/	2010	and ending 1	2/31/2016							
		a single-employer plan	a multiple-employer	plan (not multiemployer)	(Filers checking t	his box must attach a						
A This ref	turn/report is for:	O one participant plan	list of participating employer information in ac									
		a one-participant plan	a foreign plan									
B This retu	urn/report is	the first return/report	the final return/repo	rt								
		an amended return/report	H	turn/report (less than 12 n	2 months)							
C Check	box if filing under:											
O CHECK	box ii iiiiig didei.	Form 5558	automatic extensio	n	DFVC progra	ım						
Dort II	Decis Dien Infe	special extension (enter desc	1 /									
Part II		ormation—enter all requested in	ntormation		46 7 11	1						
1a Name		OLOGY PSC PROFIT SHARING I	PI AN		1b Three-dig							
					(PN) ▶	001						
					1c Effective of	date of plan 01/01/2002						
		oyer, if for a single-employer plan) om, apt., suite no. and street, or P.	O. Box)		2b Employer (EIN)	Identification Number 31-1552575						
City or	town, state or province	ce, country, and ZIP or foreign pos		structions)	` '	telephone number						
CUMBERLA	ND GASTROENTER	OLOGY PSC				06-677-2913						
					2d Business	code (see instructions)						
56 TOWER (SOMERSET	KY 42503-3476					621111						
3a Plan a	dministrator's name a	and address X Same as Plan Spo	onsor.		3b Administra	ator's EIN						
					3c Administra	ator's telephone number						
1 16 41- 0					Ale FIN							
		ne plan sponsor has changed since umber from the last return/report.	e the last return/report file	d for this plan, enter the	4b EIN							
	or's name	·			4c PN							
5a Total	number of participants	s at the beginning of the plan year			5a							
b Total	number of participants	s at the end of the plan year			5b	2						
	•	account balances as of the end o	. , , ,	•	5c							
	,	articipants at the beginning of the r			5d(1)							
,		articipants at the beginning of the plan ye	,		5d(1) 5d(2)	1						
		t terminated employment during th				<u> </u>						
than	100% vested				5e							
		or incomplete filing of this return ther penalties set forth in the instru										
SB or Sche		and signed by an enrolled actuary,										
SIGN	Filed with authorized	SAMIR COOK										
HERE	Signature of plan	administrator	Date	Enter name of individ	dual signing as pla	an administrator						
SIGN												
HERE	Signature of empl	oyer/plan sponsor	Date	Enter name of individ	dual signing as en	nployer or plan sponsor						
Preparer's		name, if applicable) and address (Preparer's tele							

Form 5500-SF 2016 Page **2**

b Any you claiming a water of the annual examination and report of an independent qualified public accountant (IOPA) under 20 FF 2250.104-46 (See instructions on waver etigibility and conditions.) If you answered "No" to either line 6 a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. If the plan is a defined benefit plan, is all covered under the PBGC insurance program (see ERISA section 4021)?	6a Were all of the plan's assets during the plan year invested in eligit		` ,						X Yes	No	
If you answered "No" to either line 6 aor line 6b, the plan cannot use Form 5500.** Ex 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)?									X Yes	No	
Part III Financial Information (a) Beginning of Year (b) End of Year 2231341 2581307 7 Plan Assets and Liabilities 7 Plan Assets and Liabilities 7 Plan Assets 7 Plan Assets 2231341 2581307 7 D Total plan liabilities 7 Plan Assets (subtract line 7b from line 7a) 7 Plan Assets (subtract line 7b from line									<u></u>	_	
7 Plan Assets and Liabilities	c If the plan is a defined benefit plan, is it covered under the PBGC i	nsurance p	rogram (see ERISA se	ection 4	021)?		Yes	No	Not dete	ermined	
a Total plan assets	Part III Financial Information										
B Total plan liabilities	7 Plan Assets and Liabilities		(a) Beginning	of Year			((b) End	of Year		
C Net plan assets (subtract line 7b from line 7a)	a Total plan assets	7a	2	231341					2581307	<u>'</u>	
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers. 8a(1) 163166 (2) Participants. (2) Participants. 8a(2) 84380 (3) Others (including rollovers). 8a(3) 0 (3) Others (including rollovers). 8a(4) 84380 (3) Others (including rollovers). 8a(5) 8a(6) 0 (6) Other income (loss). 8b 132199 (C) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	b Total plan liabilities	7b									
a Contributions received or receivable from: (i) Employers. (ii) Employers. (iii) Employers. (iiii) Employers. (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	C Net plan assets (subtract line 7b from line 7a)	7c	2	231341					2581307	,	
(1) Employers			(a) Amour	nt		(b) Total					
(2) Participants		8a(1)		163166	,						
(3) Other (including rollovers)				84380							
b Other income (loss)				C)						
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	- · · · · · · · · · · · · · · · · · · ·			132199							
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)		8c							379745	5	
e Certain deemed and/or corrective distributions (see instructions). 8											
f Administrative service providers (salaries, fees, commissions)											
g Other expenses											
h Total expenses (add lines 8d, 8e, 8f, and 8g)	· ·										
Net income (loss) (subtract line 8h from line 8c)	-				-				20770)	
Transfers to (from) the plan (see instructions)											
Part IV Plan Characteristics				0.10000							
Second		8j									
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		facture	idea from the List of D	on Cho	ro oto ri	atia Ca	doo in	the inet	ationo.		
Part V Compliance Questions 10 During the plan year: 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)		i leature co	ides from the List of Pi	an Cha	racteri	SIIC CC	aes in	the msu	uctions:		
10 During the plan year: 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) b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) C Was the plan covered by a fidelity bond? d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 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.) f Has the plan failed to provide any benefit when due under the plan? g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) 10 If 10h was answered "Yes," check the box if you either provided the required notice or one of the	b If the plan provides welfare benefits, enter the applicable welfare	feature cod	les from the List of Pla	n Chara	acteris	tic Coc	les in t	he instru	ctions:		
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)	Part V Compliance Questions										
described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program). b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10 During the plan year:				Yes	No	N/A		Amount		
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)											
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)				10a		X					
C Was the plan covered by a fidelity bond?	b Were there any nonexempt transactions with any party-in-interest	st? (Do not	include transactions	10b		X					
by fraud or dishonesty?	,				X					30000	
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.)											
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	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					X					
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	f Has the plan failed to provide any benefit when due under the pla										
2520.101-3.)	g Did the plan have any participant loans? (If "Yes," enter amount a										
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the				10h		X					
	i If 10h was answered "Yes," check the box if you either provided to	the required	d notice or one of the	10i							

Form	5500	-SF	201	6

Page 3-	1
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Part	VI	Pension Funding Compliance							
11		s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and c n 5500) and line 11a below)					[] `	∕es X No	
		the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40		11a					
12		n 302 of		│	res X No				
	(lf "\	A?							
	grant	aiver of the minimum funding standard for a prior year is being amortized in this plan year, see ins ing the waiver	/lonth _	s, and	d enter t Day		of the lette Year _	er ruling	
If	you co	empleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 1	13.	1		1			
b	Enter	the minimum required contribution for this plan year			12b				
С	Enter	the amount contributed by the employer to the plan for this plan year			12c				
d		act the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the live amount)			12d				
		ne 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	s X N	lo	
	If "Y€	s," enter the amount of any plan assets that reverted to the employer this year			13a				
b		e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brougol of the PBGC?		er the			Yes	No	
С		ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identinassets or liabilities were transferred. (See instructions.)	ify the p	olan(s)) to				
	13c(1)	Name of plan(s):	1	3c(2)	EIN(s)		13c(3) PN(s)		
Part	VIII	Trust Information							
14a	Name	of trust			14b ⁻	Trust's E	EIN		
14c	Name	of trustee or custodian			14d Trustee's or custodian's telephone number				
Par	t IX	IRS Compliance Questions							
15a	Is the	plan a 401(k) plan? If "No," skip b		Yes			No		
		lid the plan satisfy the nondiscrimination requirements for employee deferrals under section (3) for the plan year? Check all that apply:	IШ		n-based narbor	d [Prior ye test	ear" ADP	
				"Curre	rrent year"				
16a 		testing method was used to satisfy the coverage requirements under section 410(b) for the plan Check all that apply:		Ratio perce test	centage Average benefit test				
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?							No		
	the le								
	letter	plan is an individually-designed plan that received a favorable determination letter from the IRS, er	nter the	date	of the m	nost rece	ent determi	nation	
18	Were	ed Benefit Plan or Money Purchase Pension Plan Only: any distributions made during the plan year to an employee who attained age 62 and had not sepa e?		rom	Ye	s [No		
19	Was a	any plan participant a 5% owner who had attained at least age 70 $^{1\!\!/}$ during the prior plan year?			Ye	s	No		

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

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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		on Information								
	r plan year 2016 or fi					and ending 12/3	1/201	6			
a single-employer plan a multiple-employer plan (not multiemployer) (Filers checking the								checking this bo			
A This retu	ırn/report is for:	a one-part	lcipant plan	_	or participating emi reign plan	bloyer information in ac	corde	luce Miru rue iou	n instructions.)		
B This retu	rn/report Is	<u> </u>	lum/report	=	Inal return/report						
_		an amend	ed return/report	∐asho —	ort plan year retum	/report (less than 12 m					
C Check b	ox if filing under:	Form 5550	8 tension (enter desc	automatic extension DFVC program							
<u> </u>	D1- D (-f-	П -4	 _	<u> </u>							
Part II	Basic Plan Info	rmation—ei	iter all requested in	nomation	<u> </u>		T d h	TL 41-34			
1a Name of plan CUMBERLAND GASTROENTEROLOGY PSC PROFIT SHARING PLAN								Three-digit plen number (PN)	001		
							1c	Effective date of 01/01/2002	of plan		
Mailing	onsor's name (emplo address (include roo	m, apt., sulte n	 and street, or P.* 	O. Box)			2b	Employer Ident (EIN) 31-15525	ification Number		
	town, state or provinc Gastroenterology PS		i ZIP or foreign pos	stal code (if forelgn, see instr	uctions)	2c	Sponsor's telep (606)	ohone number 677-2913		
56 TOWER C	TIRCI E						2d	Business code 621111	(see instructions)		
	KY 42503-3476										
	iministrator's name a	nd address 🕅	Same as Plan Spo	onsor.			3b	Administrator's	EIN		
			•								
							3с	Administrator's	telephone number		
	ame and/or EIN of th			e the last t	eturn/report filed fo	or this plan, enter the	4b	EIN			
name, a Sponso	EIN, and the plan nu or's name	mber from the	iast retum/report.				4c	PN			
		at the beginni	ng of the plan year				+	ia	22		
						.,,,,	5	ib	21		
C Number	er of participants with ete this item)	account balan	ces as of the end o	f the plan	year (only defined	contribution plans	_ 5	ic	21		
•							50	l(1)	17		
d(2) Tota	al number of active pa	ırticipants at th	e end of the plan y	ear				l(2)	17		
than t	er of participants that			·····			1	Se			
Caution: A	penalty for the late	or incomplete	e filing of this retu	rn/report	will be assessed	uniess reasonable ca examined this return/re	use is	s established.	looble o Schedule		
SB or Sche	alties of perjury and o dule MB completed a rue, correct, and_com	nd signed by a	n enrolled actuary,	, as well a	s the electronic ver	sion of this return/repo	ippri, rt, and	to the best of m	y knowledge and		
SIGN	47-			,	10/12/17	Samir Cook					
LIÉDE						Enter name of individ	iual si	gning as pien ac	iministrator		
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							er or plan sp <u>onsor</u>				
Preparer's	name (including firm	name, if applic	able) and address ((include ro	oom or suite numbe	er)	Pre	parer's telephon	e number		
							\vdash	• .	·		

	Form 5500-SF 2016		Page 2			_						
	Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-467 (See instructions on waiver eligibility)	an indepen	ident qualified public a	ccounte	int (IQ	PA)			X Yes	∏ No		
C	If you answered "No" to either (ine 6a or line 6b, the plan cann If the plan is a defined benefit plan, is it covered under the PBGC in	iot use Foi	rm 8600-SF and must	t instea	d use	Form	5500.		☐ Not dete	ormined		
Pa	ort III Financial Information								<u> </u>			
7	Plan Assets and Liabilities		(a) Begi <u>nning</u> (of Year				b) End o	of Year			
a	Totel plan assets	7a _		223134	1				258130)7		
ь	Total plan liabililies	7b			_							
<u>c</u>	Net plan assets (subtract line 7b from line 7a)	7¢		223134	1				258130)7		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	t				(b) To	otal			
	Contributions received or receivable from: (1) Employers	8a(1)		16316	6		1. 1.					
	(2) Participants	8a(2)		8438	10		'			<u> </u>		
	(3) Others (including rallovers)	θa(3)			0							
b	Other income (loss)	8b		13219	9	- 1,1		<u></u>		•		
<u>c</u>	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			\rightarrow				37974	15		
d	to provide benefits)	. 8d		2977	-			·	·	<u> </u>		
e	Certain deemed and/or corrective distributions (see instructions)	₿≑	· - ·		0			- 1				
f	Administrative service providers (salaries, fees, commissions)	8f			<u> </u>		·	· · · ·		1.7		
	Other expenses	8g			_							
<u>_h</u>	Total expenses (add lines 6d, 8e, 8f, and 8g)	- 8h	1 4						297	79 . <u> </u>		
i	Net income (loss) (subtract line 8h from line 8c)	eí e		<u> </u>				349966				
_1	Transfers to (from) the plan (see instructions)							. :	<u>a ser er</u>	· .		
Pa	art IV Plan Characteristics											
9a	If the plan provides pension benefits, enter the applicable pension 2A 2E 2G 2J 2T 3D	ı feature co	des from the List of Pl	an Chai	racteris	stic Co	des In	the Instr	uctions:			
ъ	If the plan provides welfare benefits, enter the applicable welfare f	feature cod	les from the List of Pla	n Chere	cterist	ic Cod	les In t	he Instru	ctions:			
	nt V Compliance Questions											
<u>10</u>					Yes	No	N/A		Amount			
•	a Was there a failure to transmit to the plan any participant contributes described in 29 CFR 2510.3-102? (See Instructions and DOL's Verogram)	Voluntary F	iduciary Correction	10a		х						
	b Were there any nonexempt transactions with any party-in-interes					_						
	reported on line 10a.)		····· <u>·</u> ····	10b		Х						
	C Was the plan covered by a fidelity bond?									300000		
	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?10d					х						
	Were any fees or commissions peld 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.)					×						
	f Has the plan falled to provide any benefit when due under the plan? 10f					х	,					
	g Did the plan have any participant loans? (If "Yes," enter amount a	as of year-	ənd.)	10g		х						
	h If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instri	uctions and 29 CFR	10h		Х						
	i If 10h was answered "Yes," check the box if you either provided to	the require		107								

	F	om 5500-SF 2016	Page 3 -	1							
Part	va le	Pension Funding Compliance									
11	ts this	a defined benefit plan subject to minimum funding requirements? (If "Yes," s	ee instructio	ns and	complete	e Sche	edule SE		Пүе	s X No	
		5500) and line 11a below)									
<u>11a</u> 12		the unpaid minimum required contributions for all years from Schedule SB (F s a defined contribution plan subject to the minimum funding requirements of							Ι		
12	ERIS/	١٧٠							. □ ٧ۥ	ss 🔀 No	
		es," complete line 12a or lines 12b, 12c, 12d, and 12e below, as <u>applicable.)</u> siver of the minimum funding standard for a prior year is being amortized in th	ıls plan vear	. see ir	struction	s. and	enter th	e date	of the letter	ruling	
	grantir	ng the waiver			Month_	J,	Day		Year		
		mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 550				-т	40L				
<u> </u>	Enter ti	he minimum required contribution for this plan year	***				126		<u>-</u>		
		he amount contributed by the employer to the plan for this plan year					12c				
d		act the amount in line 12c from the amount In line 12b, Enter the result (enter ive amount)					12d				
e		e minimum funding amount reported on line 12d be met by the funding dead						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	X No	ı	
	lf "Ye:	s," enter the amount of any plan assets that reverted to the employer this yea	Г		.,,,,		13a				
b		all the plan assets distributed to participants or beneficiaries, transferred to a							Yes 🛚	No	
С	If, dur	ring this plan year, any assets or liabilities were transferred from this plan to a assets or liabilities were transferred. (See instructions.)									
	13c(1) l	Name of plan(s):				13c(2)	e(2) EIN(s) 13c(3) PN				
Pari	VIII.	Trust Information									
14a	Name (of Irusl					14b 1	rust's E	EIN		
14c	Name	of trustee or custodian							s or custodia na number	an's	
Par	t IX	IRS Compliance Questions							•	•	
15a	l Is the	plan a 401(k) plan? If "No," skip b				Yes		[No		
15b	15b How did the plen satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:						gn-based "Prior year" ADP harbor test N/A				
16a		testing method was used to satisfy the coverage requirements under section Check all that apply:				Ratio perce test	entag e		verage snefit test	∏ N/A	
	for the	e plan satisfy the coverage and nondiscrimination requirements of sections 4 plan year by combining this plan with any other plan under the permissive a	ggregation r	ules?	<u> </u>	Yes			☐ No		
	the let										
171	letter	plan is an Individually-designed plan that received a favorable determination	letter from th	ne IRS,	, enter the	date	of the m	ost reco	ent determir	ation	
18	Were	ed Benefit Plan or Money Purchase Pension Plan Only: any distributions made during the plan year to an employee who attained age e?				from	Ye	• [No		
19	Was a	any plan participant a 5% owner who had attained at least age 70 ¼ during th	e prior plan	year? .			Ye	з [No		