Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee **Benefit Plan**

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

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110 1210-0089

2017

This Form is Open to Public Inspection

Part I	Annual Repor	t Identification Information	1			
For calend	lar plan year 2017 or	fiscal plan year beginning 01/01/2	2017	and ending 1	2/31/2017	
A This re	turn/report is for:	x a single-employer plan		plan (not multiemployer) (employer information in a		
		a one-participant plan	a foreign plan			
B This ret	urn/report is	the first return/report	the final return/repor	t		
		an amended return/report	a short plan year ret	urn/report (less than 12 m	onths)	
C Check	box if filing under:	X Form 5558	automatic extension	า	DFVC progra	m
		special extension (enter descri	ription)			
Part II	Basic Plan Inf	ormation—enter all requested in	formation			
1a Name LONG ISLA	•	CONSULTANTS, P.C. CASH BAL	ANCE PENSION PLAN I	I	1b Three-digi plan numb (PN) ▶	
					1c Effective of	late of plan 01/01/2016
		oyer, if for a single-employer plan)			2b Employer	dentification Number
		om, apt., suite no. and street, or P.C ace, country, and ZIP or foreign post		structions)	(EIN)	11-2566918
LONG ISLA	ND VITREORETINAL	CONSULTANTS, P.C.				telephone number 6-466-0390
					2d Business	code (see instructions)
	IERN BLVD., SUITE 2 CK, NY 11021	216				621111
-						
3a Plan a	administrator's name a	and address X Same as Plan Spor	nsor.		3b Administra	tor's EIN
					3c Administra	tor's telephone number
						·
4 If the	name and/or FIN of th	he plan sponsor or the plan name h	as changed since the last	t return/report filed for	4b EIN	
this p	lan, enter the plan sp	onsor's name, EIN, the plan name a				
a Spons C Plan N	sor's name				4d PN	
	vame					
5a Total	number of participant	s at the beginning of the plan year			5a	36
		s at the end of the plan year			5b	35
		n account balances as of the end of			5c	
d(1) Tot	tal number of active p	articipants at the beginning of the pl	lan year		5d(1)	36
		articipants at the end of the plan ye			5d(2)	34
		o terminated employment during the			5e	0
Caution: /	A penalty for the late	or incomplete filing of this return	n/report will be assesse	ed unless reasonable ca		
SB or Sch		other penalties set forth in the instruction and signed by an enrolled actuary, a nolete.				
SIGN		d/valid electronic signature.	06/28/2018	JOHN SILVESTRO		
HERE	Signature of plan	administrator	Date	Enter name of individ	lual signing as pla	n administrator
SIGN						
HERE	Signature of empl	lover/plan sponsor	Date	Enter name of individ	lual signing as em	plover or plan sponsor

Form 5500-SF 2017 Page **2**

_		all of the plan's assets during the plan year invested in eligib		,				Yes No
D	-	ou claiming a waiver of the annual examination and report of a 29 CFR 2520.104-46? (See instructions on waiver eligibility	•			•	,	X Yes No
	If you	answered "No" to either line 6a or line 6b, the plan cann	ot use Fo	rm 5500-SF and mus	t instea	ad use	Form	5500.
С	If the	plan is a defined benefit plan, is it covered under the PBGC in	nsurance p	rogram (see ERISA se	ection 4	021)?	X	Yes No Not determined
	If "Ye	s" is checked, enter the My PAA confirmation number from th	e PBGC p	remium filing for this p	lan yea	r		4060518. (See instructions.)
Pai	t III	Financial Information						
7	Plan A	Assets and Liabilities		(a) Beginning (of Year			(b) End of Year
а	Total	plan assets	7a		81989			1787244
b	Total	plan liabilities	7b					
С	Net pl	an assets (subtract line 7b from line 7a)	7c	128	81989			1787244
8	Incom	ne, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt			(b) Total
а		butions received or receivable from: mployers	8a(1)	128	84453			
	(2) P	articipants	8a(2)					
	(3) O	thers (including rollovers)	8a(3)					
b	Other	income (loss)	8b	(98033			
		income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					1382486
		its paid (including direct rollovers and insurance premiums vide benefits)	. 8d	87	77231			
е	Certa	in deemed and/or corrective distributions (see instructions)	8e			_		
f	Admir	nistrative service providers (salaries, fees, commissions)	8f					
		expenses	. 8g			_		
-		expenses (add lines 8d, 8e, 8f, and 8g)	8h					877231
		come (loss) (subtract line 8h from line 8c)	. 8i					505255
		fers to (from) the plan (see instructions)	8j					
	t IV	Plan Characteristics	f t	des force the Link of Di	01			des Seither Seaton of Seat
9a	1C	plan provides pension benefits, enter the applicable pension	reature co	ides from the list of Pi	an Cna	racteri	Stic Co	ides in the instructions:
b	If the	plan provides welfare benefits, enter the applicable welfare for	eature cod	les from the List of Pla	n Chara	acterist	ic Cod	les in the instructions:
Par	t V	Compliance Questions						
10		ng the plan year:				Yes	No	Amount
а	Was	there a failure to transmit to the plan any participant contribu						
		cribed in 29 CFR 2510.3-102? (See instructions and DOL's V	-		10a		X	
b	Wer	e there any nonexempt transactions with any party-in-interest inted on line 10a.)	t? (Do not	include transactions	10b		X	
С		s the plan covered by a fidelity bond?			10c	Χ		700000
d	Did	the plan have a loss, whether or not reimbursed by the plan's	fidelity bo	nd, that was caused	10d		X	70000
е	by fraud or dishonesty? 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	f Has the plan failed to provide any benefit when due under the plan?						Χ	
g	Did	the plan have any participant loans? (If "Yes," enter amount a	s of year-	end.)	10f 10g		Χ	
h	2520	s is an individual account plan, was there a blackout period? 0.101-3.)	` 		10h			
ī		h was answered "Yes," check the box if you either provided the providing the notice applied under 29 CFR 2520.10			10i			

Form 5500-SF 2017 Page 3	-	1	1		
--------------------------	---	---	---	--	--

Part	VI Pension Funding Compliance				
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sch (Form 5500) and line 11a below)		В	X	es No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	. 11a			0
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section ERISA?			Y	es X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)				
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, an granting the waiver	d enter t Day		of the letter Year	ruling
lf y	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.				
b	Enter the minimum required contribution for this plan year	12b			
С	Enter the amount contributed by the employer to the plan for this plan year	12c			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No	N/A
Part '	VII Plan Terminations and Transfers of Assets				
13a	Has a resolution to terminate the plan been adopted in any plan year?		Yes	s X No)
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			Yes X	No
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s which assets or liabilities were transferred. (See instructions.)) to			
1	3c(1) Name of plan(s): 13c(2) EIN(s)		13c(3)	PN(s)

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Pension Benefit Guaranty Corporation

Department of Labor Employee Benefits Security Administration

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

Fo	r calendar p	lan year 201	7 or fiscal plan y	ear beginning 01	/01/2017	•			and endin	g 12/3	31/201	7		
•	Round off	amounts to	nearest dollar.											
•	Caution: A	penalty of \$	1,000 will be ass	essed for late filing of	this repo	rt unless reason	able cau	se is	establishe	d.				
	Name of pla							В	Three-di	git				
	LONG ISLA	ND VITREOF	RETINAL CONS	ULTANTS, P.C. CASH	H BALAN	ICE PENSION P	LAN II		plan num	ber (PN)	•	006	
_	Plan chance	or's name as	shown on line 2	a of Form 5500 or 5500	n SE			D	Employer	Idontific	ation N	Number (E	EINI)	
			RETINAL CONS		0-31				Lilibioyei	11-256		•	-11N <i>)</i>	
				,						11-230	00910			
Е	Type of plan	: X Single	Multiple-A	Multiple-B		F Prior year pla	n size: X	100	or fewer	101-	500	More th	an 500	
		Basic Info		<u>'</u>		, ,	<u>L</u>				L			
1		valuation dat		Month 01 Da	ay <u>01</u>	Year <u>20</u>	17							
2	Assets:				~,									
		value								. 2a				1281745
	_									2b				1281745
3			ant count break				(1) N	Numb	er of		sted F	unding	(3) Tota	al Funding
						_	par	rticipa			Targe		Ta	arget
	a For reti	red participar	nts and beneficia	aries receiving paymen	nt				0			0		0
	b For term	minated veste	ed participants						0			0		0
	C For act	ive participan	ts						36			1056277		1057185
	d Total								36			1056277		1057185
4	If the plar	n is in at-risk	status, check the	e box and complete line	es (a) an	d (b)								
	a Fundin	g target disre	garding prescrib	ed at-risk assumptions	3			_ 		4a				
				imptions, but disregard secutive years and disr						4b				
5										5				5.65 %
6	Target no	ormal cost								6				1026728
Sta		Enrolled Act									- 1			
				I in this schedule and accompa opinion, each other assumpti										
				perience under the plan.	101110110400	nable (taking into door	ount the exp	Jonana	o or the planta	na reasona	ыс схр	cotations, and	a such calci c	20041111110110, 111
	SIGN													
	HERE										(06/13/201	8	
			Signa	ature of actuary				_				Date		
J	IEFFREY F.	HARTMANN	I, FSA, MSPA									17-02699)	
			Type or p	rint name of actuary				_		Most r	ecent	enrollme	nt number	
k	KRAVITZ, IN	IC						_			8	18-995-61	00	
				Firm name				_	Te	lephone	numb	er (includ	ing area c	ode)
	16030 VENT ENCINO, CA	URA BLVD, \$ \ 91436	SUITE 200											
			Ado	lress of the firm				_						
It Tr		o not full cart			otod ····	lartha atatuta '-	oom-l-"	n a 41-	المادة عام ما	a ab = = !	the b	on -l		
	e actuary na	is not fully ref	iected any regul	ation or ruling promulg	jated und	iei the statute in	completi	ing th	is scheaul	e, cneck	ine bo	ox and see	=	Ц

Page	2 -	ľ
------	-----	---

Pa	art II	Begin	ning of Year	Carryov	er and Prefunding	Ва	alances								
		<u>_</u>	_	-					(a) C	Carryover balanc	е	(b) F	Prefundi	ng bala	nce
7		•	. ,		able adjustments (line 13						0				0
8			•	•	nding requirement (line 3						0				0
9	Amount r	emaining	(line 7 minus line	8)							0				0
10	Interest o	n line 9 ເ	using prior year's	actual retu	rn of <u>0.00</u> %						0				0
11	Prior year	's exces	s contributions to	be added t	to prefunding balance:										
	a Presen	t value o	f excess contribut	ions (line 3	88a from prior year)									214	749
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of												12	498		
	b(2) Inte	rest on li	ine 38b from prior	year Sche	edule SB, using prior year	r's a	actual								100
					ar to add to prefunding bala										0
			0 0	. ,	,									227	247
	d Portion	of (c) to	be added to prefu	unding bala	ance	•••••									0
12	Other red	uctions i	n balances due to	elections	or deemed elections						0				0
13	Balance a	at beginn	ing of current yea	r (line 9 + l	line 10 + line 11d – line 1	2) .					0				0
Р	art III	Fun	ding Percenta	ages											
14	Funding t	arget atta	ainment percenta	ge									14	12	21.24%
15	Adjusted	funding t	arget attainment ¡	percentage)								15	12	21.24%
16					of determining whether ca						to reduc	e current	16	8	80.00%
17	If the curr	ent value	e of the assets of	the plan is	less than 70 percent of the	he f	funding targe	et, en	ter suc	ch percentage			17		%
Р	art IV	Con	tributions an	d Liquid	ity Shortfalls										
18	Contribut	ons mad	le to the plan for t	he plan ye:	ar by employer(s) and en	nplo	oyees:								
(N	(a) Date //M-DD-YY		(b) Amount p employer		(c) Amount paid by employees		(a) D (MM-DD		Y)	(b) Amount employe		(0	Amou) emple		by
0	8/02/2017			1256645		0									
0	3/19/2018			27808		0									
							Totals ▶	Τ,	18(b)		10011	18(c)			
19	Discount	nd ampla	vor contributions	and instri	uctions for small plan with	h 0				haginaing of the	128445	10(0)			0
13		•	•		num required contribution					Т	19a				0
	_				usted to valuation date					ļ.	19b				0
				•	red contribution for current					· ·	19c			12/1	2997
20			tions and liquidity	<u>'</u>	rea continuation for carrent	you	ai aajaotoa te	y vaic	ation a		.00			127	2001
	-				e prior year?						L		П	Yes	X No
			_		installments for the curre									Yes	No
					nplete the following table						[······ <u> </u>	. 55	
	• 11 IIII Z	.va 18 16	o, occ monucilo	no and CON	Liquidity shortfall as of			of this	s plan v	year					
		(1) 1st	:		(2) 2nd		,			3rd			(4) 4th	l	

P	art V	Assumpti	ons Used to Determine	Funding Target and Targ	get Normal Cost		
21	Discount	rate:					
	a Segme	ent rates:	1st segment: 4.16%	2nd segment: 5.72 %	3rd segment: 6.48 %		N/A, full yield curve used
	b Applica	able month (er	iter code)			21b	0
22	Weighted	average retire	ement age			22	64
23	Mortality	table(s) (see i	nstructions) X Pres	cribed - combined Pres	cribed - separate	Substitu	te
Pa	art VI	Miscellane	ous Items				
24		•	•	arial assumptions for the current p	•		· · · — —
25	Has a me	thod change b	peen made for the current plar	n year? If "Yes," see instructions r	egarding required attach	ment	Yes X No
26	Is the pla	n required to p	provide a Schedule of Active P	articipants? If "Yes," see instructi	ons regarding required a	ttachmen	tX Yes No
27				r applicable code and see instruct		27	
P	art VII	Reconcilia	ation of Unpaid Minim	um Required Contribution	s For Prior Years		
			•	ears		28	0
29	Discounte	ed employer co	ontributions allocated toward u	unpaid minimum required contribu	ions from prior years	29	0
30	, ,			ributions (line 28 minus line 29)		30	0
Pa	art VIII	Minimum	Required Contribution	For Current Year			
31			excess assets (see instruction				
	a Target r	normal cost (lii	ne 6)			31a	1026728
	b Excess	assets, if app	licable, but not greater than lir	ne 31a		31b	224560
32	Amortizat	ion installmen	ts:		Outstanding Bala	nce	Installment
	a Net sho	ortfall amortiza	tion installment			0	0
	b Waiver	amortization i	nstallment			0	0
33	If a waive (Month _	r has been ap	proved for this plan year, ente ay Year	er the date of the ruling letter grant) and the waived amount	ing the approval	33	
34	Total fund	ding requireme	ent before reflecting carryover	/prefunding balances (lines 31a - 3	31b + 32a + 32b - 33)	34	802168
				Carryover balance	Prefunding balar	ice	Total balance
35			e to offset funding	0		0	0
36	-					36	802168
37	Contribut	ions allocated	toward minimum required cor	ntribution for current year adjusted	to valuation date (line	37	1242997
38			s contributions for current year				
			•			38a	440829
	,	•	· · · · · · · · · · · · · · · · · · ·	efunding and funding standard ca		38b	0
39				ar (excess, if any, of line 36 over line		39	0
40	Unpaid m	inimum requir	ed contributions for all years			40	0
Pai	rt IX	Pension	Funding Relief Under I	Pension Relief Act of 2010	(See Instructions	5)	
41	If an elect	ion was made	to use PRA 2010 funding reli	ef for this plan:			
			_			Г	2 plus 7 years 15 years
	b Eligible	plan year(s) f	or which the election in line 41	la was made			<u> </u>
42						42	<u> </u>
43	Excess in	stallment acce	eleration amount to be carried	over to future plan years		43	

ATTACHMENT TO 2017 SCHEDULE SB (FORM 5500)

Long Island Vitreoretinal Consultants, P.C. Cash Balance Pension Plan II EIN/PN: 11-2566918 / 006

Line 26 - Schedule of Active Participant Data

								Y	EARS	OF CRE	DITED	SERVIO	CE								
	Un	der 1	1	to 4	5	to 9	10	to 14	15	to 19	20	to 24	25	to 29	30	to 34	35	to 39	40	& up	
Attained		Avg		Avg		Avg		Avg		Avg		Avg		Avg		Avg		Avg		Avg	
Age	No.	Comp	No.	Comp	No.	Comp	No.	Comp	No.	Comp	No.	Comp	No.	Comp	No.	Comp	No.	Comp	No.	Comp	Total
Under 25			3																		3
25 to 29			13																		13
30 to 34			5																		5
35 to 39			3																		3
40 to 44			2																		2
45 to 49			5																		5
50 to 54			2																		2
55 to 59																					
60 to 64			1																		1
65 to 69			2																		2
70 & up																					
Total			36		·													•	·		36

LONG ISLAND VITREORETINAL CONSULTANTS, P.C. CASH BALANCE PENSION PLAN II EIN 11-2566918 Plan Number 006

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

Valuation Date First day of the plan year.

Current valuation date is January 1, 2017.

Unit credit. Actuarial Method

Actuarial Assumptions

Interest Rates per annum, compounded annually (use the rate for each participant based upon the date of payment being valued)

	90% of	24-month	Spot
	25-Year averages	averages	rates
	(minimum funding)	(maximum)	(PBGC)
First 5 Years after valuation date	4.16%	1.57%	2.04%
Next 15 Years	5.72%	3.77%	4.03%
More than 20 years after val date	6.48%	4.73%	4.82%

First column, based on 25-year averages, is used to determine AFTAP and minimum contributions. Second column, based on 24-month averages, is used to determine maximum deductible contributions. Third column, based on spot interest rates, is used to determine PBGC standard target liabilities.

The interest rates above are from the set of interest rates prescribed in the Pension Protection Act of 2006, the Highway and Transportation Funding Act of 2014, and the Moving Ahead for Progress in the 21st Century Act, as published in periodic IRS notices.

-- Accumulation Rate (for account annuities)

3% per annum compounded annually, for current and all earnings and converting balances to future years. This rate and 94 GAR mortality table are used to convert balances to annuities.

- Experience - Active Employees

-- Retirement Age.

-- Death None.

-- Other Separation None.

-- Earnings Progression None.

Retired Mortality

-- Conversion to Annuities 1994 Group Annuity Reserving (94 GAR) unisex table

projected to 2002.

-- Funding RP-2000 combined Mortality tables for males and females,

projected to 2017

The mortality rates for Funding are from the mortality tables prescribed in federal regulations and notices, as authorized by the Pension Protection Act of 2006.

- Form of Payment Lump Sum.

- Expense Loading None.

- Asset Valuation Basis Market Value, including discounted contributions

receivable.

Notice to Plan Sponsor about the selection of Interest Rate assumptions and Asset valuation:

The Pension Protection Act of 2006 prescribes that the above segment interest rates will be used as a default unless the Plan Sponsor notifies the actuary that he elects to use different assumptions:

- a. The above segment interest rates represent the rates for the month prior to the valuation date. The Plan Sponsor may elect to use rates applicable to 1 to 4 months prior to the latest month.
- b. Assets are valued at fair market value, without any averaging. The Plan Sponsor may ask the actuary to use an average asset value over up to 24 months.

The Plan Sponsor should notify us immediately if any of these alternative elections are desired.

06/22/18 17:14:55 215-648-4888

-> 16312345779

Ascensus Inc

Page 004

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

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)

OMB Nos. 1210-0110 1210-0089

2017

This Form is Open to

	The state of the s	` -	Revenue Code (the Co	oe).			Unit is Open to
Pension	Benefit Guaranty Corporation	► Complete all entries in a	eccordance with the ins	tructions to the Form 5	SOO-SE	Pub	lic Inspection
Part	Annual Repor	t Identification Information				<u> </u>	
	ndar plan year 2017 or	fiscal plan year beginning	01/01/2017	and ending	1575	31/2017	,
1 0. 00101	ridar prairiyodi 2017 or						
A This	return/report is for:	a single-employer plan	list of participating e	plan (not multiemployer) employer information in a	(Filers check coordance w	king this bo vith the forn	x must attach a n instructions.)
R Thie s	eturn/report is	a one-participant plan	a foreign plan				
9 1111511	etomineport is	the first return/report	the final return/report	}			
		an amended return/report	a short plan year retu	ım/report (less than 12 m	nonths)		
C Chec	k box if filing under:	Form 5558	automatic extension		DFVC p	rogram	
		special extension (enter descri	ption)				
Part II	Basic Plan Inf	ormation—enter all requested info	ormation	*************************************		· *****	
1a Nam					1b Three	n dinit	
	•						006
Long I	sland Vitreore	tinal Consultants, P.	C. Cash Balance	Pension Plan	(PN)	_	000
II					1c Effect		nian
					1	1/2016	Pan
2a Plan	sponsor's name (empl	oyer, if for a single-employer plan)					ication Number
		om, apt., suite no. and street, or P.O.				11-256	
City	or town, state or provin	ce, country, and ZIP or foreign posta	l code (if foreign, see ins	tructions)			none number
Long .	island vitreor	etinal Consultants, P	.C.			466-039	
							see instructions)
600 No	orthern Blvd.,	Suite 216			6211		see manacadns)
					0211.	**	
Great	Neck	NY 11021					
3a Plan	administrator's name a	nd address X Same as Plan Spons	BOT.	·····	3b Admir	nistrator's F	·IN
					3c Admir	nistrator's te	elephone number
				İ			•
4 If the	name and/or FIN of th	e plan sponsor or the plan name has	changed since the last a	eture/report filed for	4b EIN		
		ensor's name, EIN, the plan name an			4D EIN		
	sor's name			and Red reterribroport.	4d PN		
C Pian	Name				7.11		
5a Total	number of participants	at the beginning of the plan year			5a	•	36
		at the end of the plan year			5b		35
C Num	ber of participants with	account balances as of the end of th	e plan year (only defined	contribution plans	5c		
		rticipants at the beginning of the plar		***************************************	5d(1)		7.6
							36
		rticipants at the end of the plan year			5d(2)		34
		terminated employment during the p			5e		0
Caution:	A penalty for the late	or incomplete filing of this return/r	eport will be assessed	uniess reasonable cau	se is establ	lie had	0
Under per	aities of perjury and ot	her penalties set forth in the instruction	ons, I declare that I have	examined this return/rep	art, including	g. if applica	ble, a Schedule
SB or Sch	edule MB completed a	nd signed by an enrolled actuary, as	well as the electronic ver	sion of this return/report,	and to the b	best of my	knowledge and
	true, correct, and com	olete	1.7.7	1			
SIGN	John John	fel-	6/28/18	John Silvestro	***************************************		
HERE	Signature of plan a	dministrator	Date	Enter name of individu	al signing as	s plan admi	nistrator
SIGN	L 01	Sen	6/24/14	John Silvestro			
HERE	Signature of emplo	er/plan sponsor	Date	Enter name of individu	al signing as	emplover	or plan sponsor
Ear Danses	ork Baduction Act Notice				- vigining as	- amployer	or pieri eponsur

Form 5500-8F (2017) v.170203

#167 P.005/019

06/22/18 17:15:31 215-640-4080

-> 16312345779

Ascensus Inc

Page 005

	Form 5500-SF 2017		Page 2					
6a b	Were all of the plan's assets during the plan year invested in eligi Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility	an indeper	ndent qualified public	accou	ntant (I	QPA)	_	i ∏ No
	If you answered "No" to either line 6a or line 6b, the plan can	not use Fo	rm 5500-SF and mu	st inst	ead us	e For		L.J
C	If the plan is a defined benefit plan, is it covered under the PBGC i	nsurance p	rogram (see ERISA :	section	4021)?	·	X Yes No Not dete	ermined
	If "Yes" is checked, enter the My PAA confirmation number from the	he PBGC p	remium filing for this	plan ye	аг		4060518, (See instru	ictions.)
Pa	rt III Financial Information							
7	Plan Assets and Liabilities		(a) Beginning	-6 V			/h) Ford of Mone	···
-ia	Total plan assets	7a		, 281			(b) End of Year	87,24
	Total plan liabilities	7b		, 201	, , , , ,		4,73	17,24
	Net plan assets (subtract line 7b from line 7a)	7c	1	,281	989		1.78	37,24
8	Income, Expenses, and Transfers for this Plan Year		(a) Amou				(b) Total	,22
	Contributions received or receivable from:	200000000000000000000000000000000000000	(E) Anioa	114			(b) rotai	
	(1) Employers	8a(1)	1	,284,	453			
	(2) Participants	8a(2)						
	(3) Others (including rollovers)	8a(3)						
b	Other income (loss)	8b		98,	033			
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					1,38	2,486
₫E	Benefit s paid (including direct rollovers and insurance premiums to provide benefits)	8d		877,	231			
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e						
f	Administrative service providers (salaries, fees, commissions)	8f						
g	Other expenses	8g						
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					87	7,231
i	Net income (loss) (subtract line 8h from line 8c)	81					50	5,255
j	Transfers to (from) the plan (see instructions)	8						
Pai	t IV Plan Characteristics							
9a	If the plan provides pension benefits, enter the applicable pension 1C	feature ood	les from the List of P	ian Cha	raoteri	stic C	odes in the instructions:	
b	If the plan provides welfare benefits, enter the applicable welfare for	eature code	s from the List of Pla	ın Chan	acteris	tic Co	des in the instructions:	
Par	t.V Compliance Questions							
10	During the plan year:				Yes	No	Amount	
а	Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary Fig	ductary Correction	10a		x		
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	? (Do not in	clude transactions	10b		х		
C	Was the plan covered by a fidelity bond?			10c	х		700	0,000
đ	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?	fidelity bon	d, that was caused	10d		х		
е	Were any fees or commissions paid to any brokers, agents, or oth camer, insurance service, or other organization that provides som the plan? (See instructions.)	er persons e or all of th	by an insurance ne benefits under	10e		х		
f	Has the plan failed to provide any benefit when due under the plan			10f		Х		
g	Did the plan have any participant loans? (If "Yes," enter amount as	of year-en	d.)	10g		х		
	If this is an individual account plan, was there a blackout period? (-2520.101-3.)		10h					
i 	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101	e required (-3	notice or one of the	10i				

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service Department of Labor

Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

For calendar plan year 2017 or fiscal plan year beginning $01/01/2017$ and ending $12/31/2017$								
Round off amounts to nearest dollar.								
•	Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reason	nable cause is established	d.					
A 1	A Name of plan B Three-digit							
	Long Island Vitreoretinal Consultants, P.C. Cash Baraian Plan II	alance plan num	ber (PN) •	006			
	Pension Plan II							
	Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D Employer	Idontifio	ation Number (E	EINI)			
C i	Plan sponsor s name as snown on line 2a or Form 5500 or 5500-5F	D Employer	identific	ation Number (E	ilin)			
	Long Island Vitreoretinal Consultants, P.C.	11-256691	8					
E 1	E Type of plan: X Single Multiple-A Multiple-B F Prior year plan size: X 100 or fewer 101-500 More than 500							
Р	Part I Basic Information	_	_					
1	Enter the valuation date: Month 01 Day 01 Year	2017						
2	Assets:							
	a Market value		. 2a	1,281,745				
	b Actuarial value		2b		1,281,745			
3	Funding target/participant count breakdown	(1) Number of participants	. ,	sted Funding Target	(3) Total Funding Target			
	a For retired participants and beneficiaries receiving payment	· · ·		0	0			
	b For terminated vested participants	0		0	0			
	c For active participants	. 36		1,056,277	1,057,185			
	d Total	36		1,056,277	1,057,185			
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)			, i				
	a Funding target disregarding prescribed at-risk assumptions	<u> </u>	4a					
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for pl	ans that have been in at-ri	sk 4b					
	status for fewer than five consecutive years and disregarding loading factor							
5	Effective interest rate		5		5.65%			
6	6 Target normal cost							
Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.								
SIGN								
ŀ	HERE 06/13/2018							
Signature of actuary Date								
Jeffrey F. Hartmann, FSA, MSPA1702699								
Type or print name of actuary Most recent enrollment number								
Kravitz, Inc 818-995-6100								
	Firm name	Te	lephone	number (includ	ing area code)			
160	30 Ventura Blvd, Suite 200							
ĽПС	ino CA 91436 Address of the firm							
I£ #1-			l	46				
If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions								

	Scheo	dule SB (Form 5500) 201	7		P	age 2 -]				
P	art II	Beginning of Year	Carryov	er and Prefunding Ba	alances						
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)					(a)	Carryover balance	0	(b) Prefunding balance		
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior										
9		ear)						0			
10				n of <u>0.00</u> %		•		0		0	
11		ar's excess contributions to									
••	•					,				214,749	
	a Present value of excess contributions (line 38a from prior year)										
	` '	•	•	dule SB, using prior year's a						12,498	
	C Total a	available at beginning of cur	ent plan yea	r to add to prefunding balance	e					227,247	
	d Portio	n of (c) to be added to pre	funding bala	ance						0	
12	Other re	ductions in balances due t	o elections o	or deemed elections				0		0	
				ine 10 + line 11d – line 12)				0		0	
1	Part III	Funding Percent	`	,		ı					
									14	121.24%	
										121.24%	
_	Prior yea	ar's funding percentage for	purposes o	of determining whether carry	over/prefur	nding baland	es may be used to	reduce curre	ent 16	80.00%	
17	If the cu	rrent value of the assets of	the plan is	less than 70 percent of the	funding tar	get, enter su	ch percentage		17	%	
P	Part IV	Contributions ar	d Liquid	ity Shortfalls							
18	Contribu			ar by employer(s) and emplo	oyees:						
(1	(a) Dat MM-DD-Y			(c) Amount paid by employees	` ,	Date D-YYYY)	(b) Amount pa employer(s		(c) Amour		
	8/02/2		256,645	0	(0			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
0	3/19/2	2018	27,808	0							
Totals ► 18(b) 1,284,453 18(c)							8(c)	0			
19	Discoun	ted employer contributions	– see instru	uctions for small plan with a	valuation d	late after the	beginning of the ye	ear:			
a Contributions allocated toward unpaid minimum required contributions from prior years								0			
b Contributions made to avoid restrictions adjusted to valuation date								0			
C Contributions allocated toward minimum required contribution for current year adjusted to valuation date							1,242,997				
20 Quarterly contributions and liquidity shortfalls:											
							Yes X No				
			-	installments for the current y		-	nanner?			Yes No	
	C If line	20a is "Yes," see instruction	ons and com	nplete the following table as			Was				
		(1) 1st		Liquidity shortfall as of end (2) 2nd	u or quarter	of this plan	year 3rd		(4) 4th		

Part V		Assumpti	ons Used to Determin	e Funding Target and Targ	get Normal Cost		
21 Discount rate:							
	a Segment rates: 1st		1st segment: 4.16 %	2nd segment: 3rd segmer 5 . 72 % 6 . 48			N/A, full yield curve used
	b Applica	able month (er	nter code)			21b	0
22	Weighted	average retire	ement age			22	64
23	Mortality	table(s) (see	instructions) X Pre	scribed - combined Prese	cribed - separate	Substitut	te
Pá	art VI I	Miscellane	ous Items				
24	24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment						
25	Has a me	thod change I	been made for the current pla	an year? If "Yes," see instructions r	egarding required attach	ment	Yes 🗓 No
26	Is the pla	n required to p	provide a Schedule of Active	Participants? If "Yes," see instruction	ons regarding required a	ıttachment.	X Yes No
27		-	_	er applicable code and see instructi		27	
P	art VII	Reconcilia	ation of Unpaid Minim	um Required Contribution	s For Prior Years		
28	Unpaid m	inimum requir	red contributions for all prior	/ears		28	0
29				unpaid minimum required contribut		29	0
30	` '			tributions (line 28 minus line 29)		30	0
Pá	art VIII	Minimum	Required Contributio	n For Current Year			
31	Target no	ormal cost and	d excess assets (see instructi	ons):			
	a Target r	normal cost (li	ne 6)			31a	1,026,728
	b Excess	assets, if app	blicable, but not greater than l	ine 31a		31b	224,560
32	Amortizat	ion installmen	nts:		Outstanding Bala	nce	Installment
	a Net sho	ortfall amortiza	ation installment			0	0
						0	0
33				er the date of the ruling letter grant) and the waived amount		33	
34	Total fund	ding requireme	ent before reflecting carryove	r/prefunding balances (lines 31a - 3	1b + 32a + 32b - 33)	34	802,168
				Carryover balance	Prefunding balar	nce	Total balance
35			se to offset funding	0		0	0
36	Additiona	l cash require	ment (line 34 minus line 35).			36	802,168
37	_						1,242,997
38	38 Present value of excess contributions for current year (see instructions)						
	a Total (excess, if any, of line 37 over line 36)						
	b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances						
39	39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)					39	0
40 Unpaid minimum required contributions for all years						0	
Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)							
41 If an election was made to use PRA 2010 funding relief for this plan:							
	a Schedule elected						
	b Eligible plan year(s) for which the election in line 41a was made						08 2009 2010 2011
42	Amount of acceleration adjustment						
43	Excess installment acceleration amount to be carried over to future plan years						

LONG ISLAND VITREORETINAL CONSULTANTS, P.C. CASH BALANCE PENSION PLAN II EIN 11-2566918 Plan Number 006

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

The assumed average retirement age is 64.

Participants are assumed to retire at the plan's Normal Retirement Age, or at the end of the current plan year if later.

LONG ISLAND VITREORETINAL CONSULTANTS, P.C. CASH BALANCE PENSION PLAN II EIN 11-2566918 Plan Number 006

Schedule SB, Part V -- Summary of Plan Provisions

Effective Date	January 1, 2016 as amended through December 8, 2016.

Definitions

- Plan Year January 1 through December 31.

- Compensation Total compensation paid during Plan Year.

- Years of Service Service for eligibility, benefits and vesting based upon

entire period of service. The 1000 hours of service

method is used in measuring this service.

- Accrued Pension Actuarial equivalent of the balance of the Participant's

Accumulation Account as of Valuation Date projected to

his Normal Retirement Date.

- Actuarial Equivalence Based on the interest rate of 3% and mortality in

accordance with the 1994 Group Annuity Reserving table

projected to 2002.

- Accumulation Account Hypothetical account established for each participant.

Each plan year, the account is credited with participant's hypothetical contribution in accordance with the plan. Account accumulates guaranteed earnings based on the

interest rate of 3%.

- Hypothetical Contribution Contribution formula varies by participant.

For some participants, the contribution is amount equivalent to providing annual annuity of 0.50% of annual compensation, beginning at normal retirement age.

Contribution amounts this year range from 2.53% to

86.02% of prior year compensation.

Eligibility Employees become eligible upon attainment of age 21

and completion of 1 year of service, and enter the plan on

the January 1 or July 1 following completion of the

eligibility requirements.

Normal Retirement

Age The later of age 62 and the fifth anniversary of the

Participant's entry date (in the prior CB plan).

- Annual Pension The participant's Accrued Benefit determined as of his

Normal Retirement Date based on the actuarial equivalent value of the Accumulation Account.

- Payment of Pensions Straight life annuity for single employees. Reduced Joint

and 100% Survivor annuity for married employees. Optional forms of benefits include single sum and

annuities.

Early Retirement Benefit Same as Severance Benefit.

Late Retirement Benefit Actuarial equivalent of Accumulation Account as of the

participant's late retirement date.

Disability Benefit Actuarial equivalent value of vested accrued pension.

Severance Benefit

Accrued Benefit times Vested Percentage. The Vested Percentage is based on Years of Service as follows:

Years of Service	Vested Percentage
0 years	0%
1 years	0%
2 years	0%
3 years or more	100%

Death Benefit Before Retirement

- Active Participants Actuarial equivalent value of vested accrued pension.

- Former Participants 100% of the value of the vested deferred pension.

Top-Heavy Provisions

- Minimum Benefit For employees also participating in the Long Island

Vitreoretinal Consultants, P.C. 401(k) Employee Savings

Plan, contribution of 5% of total compensation to be

provided under that plan.

- Minimum Vesting 100% after 3 years of service.

Voluntary Contributions Not Permitted

Rollover Contributions Not Permitted

Loans to Participants Not Permitted