Form 5500-SF

Department of the Treasury

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Internal Revenue Service

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. 1210-0089

OMB Nos. 1210-0110

2017

This Form is Open to **Public Inspection**

Part I		t Identification Information											
For calenda	ar plan year 2017 or	fiscal plan year beginning 01/01/20	0 <u>17</u>		and ending 1	2/31/201	17						
A This ret	urn/report is for:	X a single-employer plan			n (not multiemployer) ployer information in a		_						
P This nati	/	a one-participant plan	a	foreign plan									
D This retu	ırn/report is	the first return/report	the	the final return/report									
		an amended return/report	as	hort plan year return	report (less than 12 m	_							
C Check I	oox if filing under:	X Form 5558		tomatic extension		DFV	C program						
		special extension (enter descri											
Part II	Basic Plan Inf	ormation—enter all requested info	ormatio	on		1 -							
1a Name TRI-STATE	•	OGY ASSOCIATES, P.S.C.401(K) PI	LAN			р	Three-digit blan number PN)	003					
						1c E	Effective date of 01/01	•					
Mailing	address (include ro	loyer, if for a single-employer plan) om, apt., suite no. and street, or P.O					Employer Identifi	cation Number 92347					
	City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) TRI-STATE GASTROENTEROLOGY ASSOCIATES, PSC					2c S	Sponsor's teleph 859-341						
						2d B	Business code (s	see instructions)					
	VIEW BLVD. / HILLS, KY 41017						6211	11					
3a Plan a	dministrator's name	and address X Same as Plan Spon	sor.			3b A	dministrator's E	IN					
						3c A	dministrator's te	elephone number					
		he plan sponsor or the plan name ha				4b E	EIN						
	or's name	onsor's name, EIN, the plan name a	na me	plan number nom ur	e last return/report.	4d F	PN						
5a Total r	number of participant	s at the beginning of the plan year				. 5a		117					
		s at the end of the plan year				. 5b		95					
C Numb	er of participants with	n account balances as of the end of t	he plar	n year (only defined	contribution plans	5c		73					
d(1) Tota	al number of active p	articipants at the beginning of the pla	an year	r		5d(1	l)	93					
d(2) Tota	al number of active p	articipants at the end of the plan yea	ır			5d(2	2)	95					
		o terminated employment during the				5e		0					
Caution: A	penalty for the late	or incomplete filing of this return	/repor	t will be assessed ι	ınless reasonable ca	use is e	stablished.						
SB or Sche		other penalties set forth in the instruc and signed by an enrolled actuary, a nplete.											
SIGN		d/valid electronic signature.		08/03/2018	DANIEL FAGEL			_					
HERE				_									

Date 08/03/2018

Date

Filed with authorized/valid electronic signature.

Signature of employer/plan sponsor

Signature of plan administrator

SIGN

HERE

Enter name of individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor

DANIEL FAGEL

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	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.).									
7 Plan Assets and Liabilities (a) Beginning of Year (b) End of Year a Total plan assets 7a 5430313 6728320 0 0 0 0 0 0 0 0 0		If the plan is a defined benefit plan, is it covered under the PBGC in If "Yes" is checked, enter the My PAA confirmation number from the	nsurance p	orogram (see ERISA se	ection 4	021)?		Yes No	Not determined . (See instructions.)	
a Total plan assets	Pa	rt III Financial Information		Γ						
D Total plan liabilities	_7_	Plan Assets and Liabilities		(a) Beginning (of Year			(b) En	d of Year	
C Net plan assets (subtract line 7b from line 7a)	<u>a</u>	Total plan assets	. 7a	543	30313				6728320	
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers 8a(1) 163467 (2) Participants. 8a(2) 364136 (3) Others (including rollovers)	<u>b</u>	Total plan liabilities	. 7b		0				0	
a Contributions received or receivable from: (i) Employees (ii) Employees (iii) Employees (iiii) Employees (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	<u>C</u>	Net plan assets (subtract line 7b from line 7a)	7c	543	30313				6728320	
(1) Employers	8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt			(b)	Total	
(2) Participants	а		0=(4)	4.0	00467					
(3) Others (including rollovers)		, , , ,					+			
b Other income (loss)		``				+				
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)										
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)			. 8b	/2	27309					
e Certain deemed and/or corrective distributions (see instructions)			. 8c						1306570	
f Administrative service providers (salaries, fees, commissions)	a		. 8d		8513	_				
g Other expenses	<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	. 8e		0					
h Total expenses (add lines 8d, 8e, 8f, and 8g)	f	Administrative service providers (salaries, fees, commissions)	. 8f		50					
i Net income (loss) (subtract line 8h from line 8c)	g	Other expenses	. 8g		0					
Transfers to (from) the plan (see instructions)	h	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h	8h					8563	
Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2A 2G 2J 2K 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: Part V Compliance Questions 10 During the plan year: 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.) 7 Has the plan failed to provide any benefit when due under the plan? 9 Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10 If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) 10 If 10 was answered "Yes," check the box if you either provided the required notice or one of the	i	Net income (loss) (subtract line 8h from line 8c)	. 8i	8i					1298007	
Part IV Plan Characteristics	j	Transfers to (from) the plan (see instructions)	- 8i		0					
9a	Pai	t IV Plan Characteristics	<u> </u>							
Part V Compliance Questions 10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program) 10a X b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) 10b X c Was the plan covered by a fidelity bond? 10c X 2000000 d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 10d X e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) 10e X f Has the plan failed to provide any benefit when due under the plan? 10f X g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10g X h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) 10h X		If the plan provides pension benefits, enter the applicable pension	feature co	odes from the List of Plant	an Cha	racteri	stic Co	odes in the in	structions:	
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?	b	If the plan provides welfare benefits, enter the applicable welfare fe	eature coc	les from the List of Pla	n Chara	acteris	tic Cod	des in the ins	tructions:	
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)	Par	t V Compliance Questions								
described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10	During the plan year:				Yes	No		Amount	
reported on line 10a.)	а	described in 29 CFR 2510.3-102? (See instructions and DOL's V	oluntary F	iduciary Correction	10a		X			
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? • 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.) • Has the plan failed to provide any benefit when due under the plan? • Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) • If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) • If 10h was answered "Yes," check the box if you either provided the required notice or one of the	b				10b		X			
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	С	Was the plan covered by a fidelity bond?			10c	X			2000000	
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.) 10h X i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	d	d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused					X		200000	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	е	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			10e		X			
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	f	f Has the plan failed to provide any benefit when due under the plan?			10f		X			
2520.101-3.)	g	7 Dild					X			
	h	·	•		10h		X			
	i				10i					

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Part	VI Pension Funding Compliance								
11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)									
11a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40									
12	12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)								
а	a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver								
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?		Ye	s X N	0				
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a							
b		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)				

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 section 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

P	art I Annual Repor	t Identification Information								
For	calendar plan year 2017 or fi	scal plan year beginning	01/01/2017 ar	nd ending	12/31	/2017				
	This return/report is for: This return/report is:	a one-participant plan a foreign plan								
С	Check box if filing under:	x Form 5558 special extension (enter descr	automatic extension		DF	VC progran	n			
P	art II Basic Plan Infe	ormation enter all requested	information							
1a	Name of plan	TEROLOGY ASSOCIATES, P.			(PN)	number ►	003			
				tive date of 01/1999	pian					
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) TRI-STATE GASTROENTEROLOGY ASSOCIATES, PSC				2b Employer Identification Number (EIN) 61–1192347					
					2c Sponsor's telephone number (859) 341-3575					
	425 CENTRE VIEW BLVD.				2d Business code (see instructions) 621111					
	US CRESTVIEW HILLS KY 4									
3а	Plan administrator's name a	and address X Same as Plan Spo	onsor		3b Administrator's EIN					
					3c Admir	nistrator's te	elephone number			
4		ne plan sponsor or the plan name ha		1	4b EIN					
а	Sponsor's name	, ,,,,	•		4d PN					
	Plan Name									
5a	Total number of participants	s at the beginning of the plan year	***************************************		5a		117			
b	• •	at the end of the plan year		L-	5b		95			
С		account balances as of the end of t			5c		73			
d	(1) Total number of active pa	rticipants at the beginning of the pla	ın year		5d(1)		93			
d	(2) Total number of active pa	rticipants at the end of the plan yea	***************************************		5d(2)		95			
е	Number of participants who	terminated employment during the	plan year with accrued benefits tha		5e		0			
C	aution: A penalty for the late	or incomplete filing of this retur	n/report will be assessed unless	reasonable caus	e is estab	lished.				

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN	Dund D Jack	V 8-3-20K	Daniel Fagel
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN			Same
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)							XYes No				
b	Are you claiming a waiver of the annual examination and report of aunder 29 CFR 2520.104-46? (See instructions on waiver eligibility as	•	•		•	QPA)					
	If you answered "No" to either line 6a or line 6b, the plan canno		•								
С	If the plan is a defined benefit plan, is it covered under the PBGC ins	surance pr	ogram (see ERISA section	า 402	1)?		Yes	☐ No	Not determin	ec	
	If "Yes" is checked, enter the My PAA confirmation number from the	PBGC pre	emium filing for this year					(See instructions.)		
P	rt III Financial Information								***************************************		
7	Plan Assets and Liabilities		(a) Beginning of	Yea	r	<u> </u>		(b) End	of Year		
<u>a</u>	Total plan assets	7a	5,43	30,3	13				6,728,320		
b	Total plan liabilities	7b			0	↓			0		
	Net plan assets (subtract line 7b from line 7a)	7c	5,43	30,3	13	<u> </u>			6,728,320		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				500 cm of a company (see a 1	(b) T	otal	II-East	
а	Contributions received or receivable from: (1) Employers	8a(1)	16	3,4	67						
************	(2) Participants	8a(2)		4,1				100			
	(3) Others (including rollovers)	8a(3)		1,6							
b	Other income (loss)	8b		7,3							
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		/ -					1,306,570	364	
d	Benefits paid (including direct rollovers and insurance premiums						2,000,010				
	to provide benefits)	8d		8,5	13						
е	Certain deemed and/or corrective distributions (see instructions)	8e			0						
<u>f</u>	Administrative service providers (salaries, fees, commissions)	8f			50						
g	Other expenses	8g			0						
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							8,563		
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i							1,298,007	5-25-5	
<u>i</u>	Transfers to (from) the plan (see instructions)	8j			0						
Pa	rt IV Plan Characteristics							····	· · · · · · · · · · · · · · · · · · ·		
9a	If the plan provides pension benefits, enter the applicable pension fe	ature code	es from the List of Plan Ch	aract	eristic	Code	es in the	e instructio	ons:		
	2A 2G 2J 2K 3D										
b	If the plan provides welfare benefits, enter the applicable welfare fea	ture code:	s from the List of Plan Cha	racte	ristic	Codes	in the	instruction	ns:		
Pa	rrt V Compliance Questions									_	
10	During the plan year:				Yes	No	N/A		Amount		
а	Was there a failure to transmit to the plan any participant contribut	ions withir	the time period								
	described in 29 CFR 2510.3-102? (See instructions and DOL's Vo	luntary Fid	duciary Correction								
	Program)			10a		X					
b	Were there any nonexempt transactions with any party-in-interest? reported on line 10a.)			10b		x					
				10c	_				2,000,00	0	
C		fidelity bor	nd, that was caused	10d		х					
е	Were any fees or commissions paid to any brokers, agents, or othe carrier, insurance service, or other organization that provides some the plan? (See instructions.)	e or all of	the benefits under	10e		x					
f	Has the plan failed to provide any benefit when due under the plan	1?	***************************************	10f		х					
g	g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)					х					
h	If this is an individual account plan, was there a blackout period? (32520.101-3.)		1	10h		х					
ī	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101			10i							

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Pari	VI Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see (Form 5500 and line 11a below)				SB	☐ Yes	X No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (For			11a			
12	Is this a defined contribution plan subject to the minimum funding requirements of se ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	ection 412 of th	ne Code or section	on 302 d	of	☐ Yes	X No
а	If a waiver of the minimum funding standard for a prior year is being amortized in this granting the waiver					of the letter r Year	uling
If y	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500),						
b	Enter the minimum required contribution for this plan year.	****************		12b			
С	Enter the amount contributed by the employer to the plan for the plan year	*******************		12c			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a negative amount)	_	i	12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline	e?	**************	Yes No N/A			
Parl	VII Plan Terminations and Transfers of Assets						
13a	Has a resolution to terminate the plan been adopted in any plan year?	*********			Yes	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 and control of the PBGC?	•	-	1		Yes 🗓 I	No
С	If, during this plan year, any assets or liabilities were transferred from this plan to and which assets or liabilities were transferred. (See instructions.)	other plan(s), i	dentify the plan(s) to			
1:	Bc(1) Name of plan(s):		13c(2) El	N(s)		13c(3) P	N(s)