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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500-SF</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | <b>Short Form Annual Return/Report of Small Employee Benefit Plan</b><br><br>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).<br><br><b>▶ Complete all entries in accordance with the instructions to the Form 5500-SF.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2017</div><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I Annual Report Identification Information</b>                                                                                                         |                                                                                                                                                                                                                                                                                                                                                           |
| For calendar plan year 2017 or fiscal plan year beginning <span style="color: blue;">01/01/2017</span> and ending <span style="color: blue;">12/31/2017</span> |                                                                                                                                                                                                                                                                                                                                                           |
| <b>A</b> This return/report is for:                                                                                                                            | <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)<br><input type="checkbox"/> a one-participant plan <input type="checkbox"/> a foreign plan |
| <b>B</b> This return/report is                                                                                                                                 | <input checked="" type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report<br><input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)                                                                                                          |
| <b>C</b> Check box if filing under:                                                                                                                            | <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program<br><input type="checkbox"/> special extension (enter description)                                                                                                                                                        |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----|-------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------|----|-----------------------------------------------------------------------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------|---|
| <b>Part II Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>1a</b> Name of plan<br><span style="color: blue;">THE KIDNEY &amp; HYPERTENSION CENTER, INC. DEFINED BENEFIT PLAN</span>                                                                                                                                                                                                                                                                                                                                                                                          | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 40%; text-align: center; color: blue;">003</td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><span style="color: blue;">01/01/2017</span></td> </tr> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1b</b> Three-digit plan number (PN) ▶                                                    | 003                                                                                    | <b>1c</b> Effective date of plan<br><span style="color: blue;">01/01/2017</span>       |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>1c</b> Effective date of plan<br><span style="color: blue;">01/01/2017</span>                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><span style="color: blue;">THE KIDNEY &amp; HYPERTENSION CENTER, INC.</span><br><br><span style="color: blue;">4600 MONTGOMERY ROAD</span><br><span style="color: blue;">SUITE 105</span><br><span style="color: blue;">CINCINNATI, OH 45212</span> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN) <span style="color: blue;">31-1523745</span></td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number<br/><span style="color: blue;">513-487-5305</span></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><span style="color: blue;">621111</span></td> </tr> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>2b</b> Employer Identification Number (EIN) <span style="color: blue;">31-1523745</span> | <b>2c</b> Sponsor's telephone number<br><span style="color: blue;">513-487-5305</span> | <b>2d</b> Business code (see instructions)<br><span style="color: blue;">621111</span> |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>2b</b> Employer Identification Number (EIN) <span style="color: blue;">31-1523745</span>                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>2c</b> Sponsor's telephone number<br><span style="color: blue;">513-487-5305</span>                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>2d</b> Business code (see instructions)<br><span style="color: blue;">621111</span>                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.                                                                                                                                                                                                                                                                                                                                                                                                            | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>3b</b> Administrator's EIN</td> </tr> <tr> <td><b>3c</b> Administrator's telephone number</td> </tr> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>3b</b> Administrator's EIN                                                               | <b>3c</b> Administrator's telephone number                                             |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report.<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                               | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>4b</b> EIN</td> </tr> <tr> <td><b>4d</b> PN</td> </tr> </table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>4b</b> EIN                                                                               | <b>4d</b> PN                                                                           |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>4b</b> EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>4d</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>5a</b> Total number of participants at the beginning of the plan year .....                                                                                                                                                                                                                                                                                                                                                                                                                                       | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>5a</b></td> <td style="width: 40%; text-align: center; color: blue;">84</td> </tr> <tr> <td><b>5b</b> Total number of participants at the end of the plan year.....</td> <td style="text-align: center; color: blue;">81</td> </tr> <tr> <td><b>5c</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....</td> <td></td> </tr> <tr> <td><b>5d(1)</b> Total number of active participants at the beginning of the plan year.....</td> <td style="text-align: center; color: blue;">84</td> </tr> <tr> <td><b>5d(2)</b> Total number of active participants at the end of the plan year.....</td> <td style="text-align: center; color: blue;">81</td> </tr> <tr> <td><b>5e</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....</td> <td style="text-align: center; color: blue;">0</td> </tr> </table> | <b>5a</b>                                                                                   | 84                                                                                     | <b>5b</b> Total number of participants at the end of the plan year.....                | 81 | <b>5c</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... |  | <b>5d(1)</b> Total number of active participants at the beginning of the plan year..... | 84 | <b>5d(2)</b> Total number of active participants at the end of the plan year..... | 81 | <b>5e</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 0 |
| <b>5a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 84                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>5b</b> Total number of participants at the end of the plan year.....                                                                                                                                                                                                                                                                                                                                                                                                                                              | 81                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>5c</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>5d(1)</b> Total number of active participants at the beginning of the plan year.....                                                                                                                                                                                                                                                                                                                                                                                                                              | 84                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>5d(2)</b> Total number of active participants at the end of the plan year.....                                                                                                                                                                                                                                                                                                                                                                                                                                    | 81                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |
| <b>5e</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....                                                                                                                                                                                                                                                                                                                                                                           | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                             |                                                                                        |                                                                                        |    |                                                                                                                                                 |  |                                                                                         |    |                                                                                   |    |                                                                                                                                            |   |

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**  
 Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

|                  |                                                                                                    |            |                                                              |
|------------------|----------------------------------------------------------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. <span style="color: blue;">PATRICK BUTLER</span> | 08/17/2018 |                                                              |
|                  | <b>Signature of plan administrator</b>                                                             | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                                                                                    |            |                                                              |
|                  | <b>Signature of employer/plan sponsor</b>                                                          | Date       | Enter name of individual signing as employer or plan sponsor |

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ..... ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ..... ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☒ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4108617. (See instructions.)

**Part III Financial Information**

| <b>7 Plan Assets and Liabilities</b>                                                                 |              | <b>(a) Beginning of Year</b> | <b>(b) End of Year</b> |
|------------------------------------------------------------------------------------------------------|--------------|------------------------------|------------------------|
| <b>a</b> Total plan assets .....                                                                     | <b>7a</b>    | 0                            | 655983                 |
| <b>b</b> Total plan liabilities .....                                                                | <b>7b</b>    |                              |                        |
| <b>c</b> Net plan assets (subtract line 7b from line 7a) .....                                       | <b>7c</b>    | 0                            | 655983                 |
| <b>8 Income, Expenses, and Transfers for this Plan Year</b>                                          |              | <b>(a) Amount</b>            | <b>(b) Total</b>       |
| <b>a</b> Contributions received or receivable from:                                                  |              |                              |                        |
| <b>(1)</b> Employers .....                                                                           | <b>8a(1)</b> | 640625                       |                        |
| <b>(2)</b> Participants .....                                                                        | <b>8a(2)</b> | 0                            |                        |
| <b>(3)</b> Others (including rollovers) .....                                                        | <b>8a(3)</b> | 0                            |                        |
| <b>b</b> Other income (loss) .....                                                                   | <b>8b</b>    | 15358                        |                        |
| <b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....                                  | <b>8c</b>    |                              | 655983                 |
| <b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) ..... | <b>8d</b>    |                              |                        |
| <b>e</b> Certain deemed and/or corrective distributions (see instructions) ....                      | <b>8e</b>    |                              |                        |
| <b>f</b> Administrative service providers (salaries, fees, commissions) .....                        | <b>8f</b>    |                              |                        |
| <b>g</b> Other expenses .....                                                                        | <b>8g</b>    |                              |                        |
| <b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....                                         | <b>8h</b>    |                              |                        |
| <b>i</b> Net income (loss) (subtract line 8h from line 8c) .....                                     | <b>8i</b>    |                              | 655983                 |
| <b>j</b> Transfers to (from) the plan (see instructions) .....                                       | <b>8j</b>    |                              |                        |

**Part IV Plan Characteristics**

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  
1C 1D
- 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**

| <b>10 During the plan year:</b>                                                                                                                                                                                                           |            | <b>Yes</b>                          | <b>No</b>                           | <b>Amount</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------|-------------------------------------|---------------|
| <b>a</b> 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>10a</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....                                                                                                      | <b>10b</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>c</b> Was the plan covered by a fidelity bond? .....                                                                                                                                                                                   | <b>10c</b> | <input checked="" type="checkbox"/> |                                     | 500000        |
| <b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                   | <b>10d</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>e</b> 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.) ..... | <b>10e</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>f</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                        | <b>10f</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....                                                                                                                                          | <b>10g</b> |                                     | <input checked="" type="checkbox"/> |               |
| <b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                              | <b>10h</b> |                                     |                                     |               |
| <b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....                                                       | <b>10i</b> |                                     |                                     |               |

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) ☒ Yes ☐ No

**11a** Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ☐ Yes ☒ No  
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month Day Year

**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

**b** Enter the minimum required contribution for this plan year **12b**

**c** Enter the amount contributed by the employer to the plan for this plan year **12c**

**d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted in any plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a**

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

**c** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

| <b>13c(1)</b> Name of plan(s): | <b>13c(2)</b> EIN(s) | <b>13c(3)</b> PN(s) |
|--------------------------------|----------------------|---------------------|
|                                |                      |                     |

|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                 |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE SB<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div> | <div>Single-Employer Defined Benefit Plan<br/>Actuarial Information</div> <div>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).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div> | <div>OMB No. 1210-0110</div> <div>2017</div> <div>This Form is Open to Public Inspection</div> |
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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 reasonable cause is established.

|                                                                                                                    |                                                             |
|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>A</b> Name of plan<br>THE KIDNEY & HYPERTENSION CENTER, INC. DEFINED BENEFIT PLAN                               | <b>B</b> Three-digit plan number (PN) 003                   |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>THE KIDNEY & HYPERTENSION CENTER, INC. | <b>D</b> Employer Identification Number (EIN)<br>31-1523745 |

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                           |                            |                           |                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| <b>Part I Basic Information</b>                                                                                                                                                                           |                            |                           |                          |
| <b>1</b> Enter the valuation date: Month 01 Day 01 Year 2017                                                                                                                                              |                            |                           |                          |
| <b>2</b> Assets:                                                                                                                                                                                          |                            |                           |                          |
| <b>a</b> Market value                                                                                                                                                                                     | <b>2a</b>                  | 0                         |                          |
| <b>b</b> Actuarial value                                                                                                                                                                                  | <b>2b</b>                  | 0                         |                          |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                       | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment                                                                                                                                     | 0                          | 0                         | 0                        |
| <b>b</b> For terminated vested participants                                                                                                                                                               | 0                          | 0                         | 0                        |
| <b>c</b> For active participants                                                                                                                                                                          | 84                         | 0                         | 0                        |
| <b>d</b> Total                                                                                                                                                                                            | 84                         | 0                         | 0                        |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b): <input type="checkbox"/>                                                                                         |                            |                           |                          |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions                                                                                                                                       | <b>4a</b>                  |                           |                          |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor | <b>4b</b>                  |                           |                          |
| <b>5</b> Effective interest rate                                                                                                                                                                          | <b>5</b>                   | 5.98 %                    |                          |
| <b>6</b> Target normal cost                                                                                                                                                                               | <b>6</b>                   | 384743                    |                          |

**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.

|                                                             |                               |                                        |
|-------------------------------------------------------------|-------------------------------|----------------------------------------|
| <b>SIGN HERE</b>                                            |                               |                                        |
|                                                             | Signature of actuary          | 08/14/2018                             |
| HANS NIENABER                                               |                               | Date                                   |
|                                                             | Type or print name of actuary | 17-05737                               |
| CUNI, RUST & STRENK                                         |                               | Most recent enrollment number          |
|                                                             | Firm name                     | 513-985-6164                           |
| 4555 LAKE FOREST DRIVE<br>SUITE 620<br>CINCINNATI, OH 45242 |                               | Telephone number (including area code) |
|                                                             | Address of the firm           |                                        |

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

**Part II Beginning of Year Carryover and Prefunding Balances**

|                                                                                                                                                                | (a) Carryover balance | (b) Prefunding balance |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                       | 0                     | 0                      |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                    | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                                          | 0                     | 0                      |
| <b>10</b> Interest on line 9 using prior year's actual return of _____ % .....                                                                                 | 0                     | 0                      |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                                                 |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                                                |                       | 0                      |
| <b>b(1)</b> 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 _____ % ..... |                       | 0                      |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                           |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                                                  |                       | 0                      |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                |                       | 0                      |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                              | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                   | 0                     | 0                      |

**Part III Funding Percentages**

|                                                                                                                                                                            |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 100.00% |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 100.00% |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 0.00%   |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. ....                                        | <b>17</b> | %       |

**Part IV Contributions and Liquidity Shortfalls****18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 07/31/2017               | 255250                            | 0                               |                          |                                   |                                 |
| 11/22/2017               | 127625                            | 0                               |                          |                                   |                                 |
| 01/04/2018               | 127625                            | 0                               |                          |                                   |                                 |
| 06/25/2018               | 130125                            | 0                               |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>          |                                   |                                 | <b>18(b)</b>             | 640625                            | <b>18(c)</b> 0                  |

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

|                                                                                                                         |            |        |
|-------------------------------------------------------------------------------------------------------------------------|------------|--------|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....                    | <b>19a</b> | 0      |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                      | <b>19b</b> | 0      |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..... | <b>19c</b> | 607792 |

**20** Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

| Liquidity shortfall as of end of quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
|                                                            |         |         |         |

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

|                                                 |                                                           |                                                |                                     |                                                     |
|-------------------------------------------------|-----------------------------------------------------------|------------------------------------------------|-------------------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                        |                                                           |                                                |                                     |                                                     |
| <b>a</b> Segment rates:                         | 1st segment:<br>4.16 %                                    | 2nd segment:<br>5.72 %                         | 3rd segment:<br>6.48 %              | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....    |                                                           |                                                |                                     | <b>21b</b> 0                                        |
| <b>22</b> Weighted average retirement age.....  |                                                           |                                                |                                     | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) | <input checked="" type="checkbox"/> Prescribed - combined | <input type="checkbox"/> Prescribed - separate | <input type="checkbox"/> Substitute |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment ..... | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....                                       | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....                             | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment .....                                   | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                      |           |   |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                            | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) ..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                    | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>          | 384743             |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                 | 0                   | 0                  |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....                                                          | <b>34</b>           | 384743             |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                |                     |                    |               |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  | <b>36</b>           | 384743             |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  | <b>37</b>           | 607792             |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 223049             |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                   | <b>40</b>           | 0                  |               |

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

|                                                                                                |                                         |                                   |                                                             |
|------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------|-------------------------------------------------------------|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                         |                                   |                                                             |
| <b>a</b> Schedule elected .....                                                                | <input type="checkbox"/> 2 plus 7 years | <input type="checkbox"/> 15 years |                                                             |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008           | <input type="checkbox"/> 2009     | <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                               |                                   |                                                             |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                               |                                   |                                                             |

**Schedule SB, Line 26 – Schedule of Active Participant Data**

Plan Name: The Kidney &amp; Hypertension Center, Inc. Defined Benefit Plan

EIN: 31-1523745

PN: 003

Years of Credited Service:

[illegible]

**2017 Schedule SB, Part V – Actuarial Assumptions**

**Plan Name: The Kidney & Hypertension Center, Inc. Defined Benefit Plan**

**EIN: 31-1523745**

**PN: 003**

---

1. Interest Rates:

|                               |       |
|-------------------------------|-------|
| Segment 1                     | 4.16% |
| Segment 2                     | 5.72% |
| Segment 3                     | 6.48% |
| Post-retirement Lump Sum Rate | 5.50% |
| Interest Crediting Rate       | 5.50% |

2. Mortality Rates:

Preretirement: None.

Postretirement: Funding: IRS 2017 Combined Static Mortality Table

3. Salary Scale: None.

4. Retirement Rates: Normal Retirement Age under the Plan.

5. Termination Rates: None.

6. Disability Rates: None.

7. Plan Expenses: None.

8. Actuarial Cost Method: Unit Credit under PPA Rules.

**2017 Schedule SB, Part V – Actuarial Assumptions**

**Plan Name: The Kidney & Hypertension Center, Inc. Defined Benefit Plan**

**EIN: 31-1523745**

**PN: 003**

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9. Asset Valuation Method:

Market Value.

10. Assumed Form of Benefit Payment:

Lump sum distribution.

11. Rationale for Assumptions:

The IRS segment rates and mortality tables used to determine minimum funding and maximum deductible amounts are pursuant to IRS regulations. The discount rate for accounting liabilities is based on the Plan actuarial equivalence assumption. The selection of other actuarial assumptions is based on the actuary's best estimate of future expectations based on an examination of historical results compared to expectations, periodic experience studies, Society of Actuaries mortality studies, and any reasonably certain information about future expected plan changes.

12. Changes Since Last Year:

None.

**2017 Schedule SB, Part V – Plan Provisions**

**Plan Name: The Kidney & Hypertension Center, Inc. Defined Benefit Plan**

**EIN: 31-1523745**

**PN: 003**

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1. Effective Date: January 1, 2017.
  
2. Plan Year: January 1<sup>st</sup> through December 31<sup>st</sup>.
  
3. Covered Employees: Employees of Kidney & Hypertension Center, Inc.
  
4. Eligibility: The first of the month following the attainment of age 21 and the completion of one year of service.
  
5. Vesting Service: One Year of Vesting Service is granted for each Plan Year in which the Employee is credited with 1,000 hours.
  
6. Benefit Service: One Year of Benefit Service is granted for each Plan Year in which the Employee is credited with 1,000 hours while a Plan Participant.

**2017 Schedule SB, Part V – Plan Provisions**

**Plan Name: The Kidney & Hypertension Center, Inc. Defined Benefit Plan**

**EIN: 31-1523745**

**PN: 003**

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7. Normal Retirement:

- a. Eligibility Later of attainment of age 65 or the fifth anniversary of Plan participation.
- b. Monthly Benefit 1/12<sup>th</sup> of the Actuarial Equivalent of the Participant's Cash Balance Account. The Cash Balance Account is the sum of the Contribution Credits (as described below) and Interest Credits using the Cash Balance Interest Rate (also described below). For each Year of Benefit Service, the Contribution Credit shall be allocated to a Participant's Cash Balance Account on the last day of the Plan Year in an amount equal to the following:

| Group | Contribution Credit                |
|-------|------------------------------------|
| 1     | \$50,000 plus 2.0% of compensation |
| 2     | \$40,000 plus 2.0% of compensation |
| 3     | \$25,000 plus 2.0% of compensation |
| 4     | \$20,000 plus 2.0% of compensation |
| 5     | \$10,000 plus 2.0% of compensation |
| 6     | \$5,000 plus 2.0% of compensation  |
| 7     | 2.0% of compensation               |

All benefits are offset by the benefit equivalent to the profit sharing plan contribution up to 7.50% for each Year of Benefit Service.

The Cash Balance Interest Rate shall be 5.50%.

8. Early Retirement:

- a. Eligibility No Early Retirement benefit offered.
- b. Monthly Benefit N/A

**2017 Schedule SB, Part V – Plan Provisions**

**Plan Name: The Kidney & Hypertension Center, Inc. Defined Benefit Plan**

**EIN: 31-1523745**

**PN: 003**

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9. Vested Retirement:

- |                    |                                                             |
|--------------------|-------------------------------------------------------------|
| a. Eligibility     | 3 Years of Vesting Service.                                 |
| b. Monthly Benefit | Accrued Benefit times the participant's vesting percentage. |

10. Disability Retirement:

- |                |                                                                                                                                                                                                                                                                                                                  |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| a. Eligibility | Total and permanent disability.                                                                                                                                                                                                                                                                                  |
| b. Benefit     | Accrued Benefit as of the Disability Retirement Date, reduced by one-fifteenth (1/15) for each of the first five years and one-thirtieth (1/30) for each of the next five years by which the starting date of the benefit precedes the Normal Retirement Date, and reduced actuarially for each additional year. |

11. Pre-Retirement Death:

- |                |                                                               |
|----------------|---------------------------------------------------------------|
| a. Eligibility | A Participant with an Accrued Benefit.                        |
| b. Benefit     | Actuarial Present Value of the Participant's Accrued Benefit. |

12. Payment Forms:

- |             |                                                                                                                                                                                                                       |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| a. Normal   | Actuarially equivalent life annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor annuity for married participants. All benefits are actuarially equivalent to the Cash Balance Account. |
| b. Optional | Actuarially equivalent single premium, nontransferable annuity, periodic installment payments, or lump sum distribution equal to the Cash Balance Account.                                                            |

**2017 Schedule SB, Part V – Plan Provisions**

**Plan Name: The Kidney & Hypertension Center, Inc. Defined Benefit Plan**

**EIN: 31-1523745**

**PN: 003**

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13. Actuarial Equivalency:

- |                                       |                                                                                                                                                                                                                                                          |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| a. Other than 417(e) Forms of Payment | Pre-retirement: No mortality and 5.50% interest.<br>Post-retirement: The 417(e) Applicable Mortality Table and 5.50% interest.                                                                                                                           |
| b. 417(e) Forms of Payment            | The greater of the payment calculated under (a) and the payment calculated using the 417(e) Applicable Mortality Table and 417(e) Applicable Interest Rate for the fifth month prior to the beginning of the Plan Year in which the distribution occurs. |

14. Maximum Annual Benefit:

\$215,000 per year for participants retiring at age 62 or later during the 2017 Plan Year.

15. Changes Since Last Year:

None.

**2017 Schedule SB, line 22 -- Description of Weighted Average Retirement Age**  
**Plan Name: The Kidney & Hypertension Center, Inc. Defined Benefit Pla**  
**EIN: 31-1523745**  
**PN: 003**

| (A)            | (B)              | (C)                | (D)                      | (E)                      |
|----------------|------------------|--------------------|--------------------------|--------------------------|
| Retirement Age | Retirement Rates | Fraction Remaining | Probability Distribution | Sum Weighted Average Age |
| 65             | 100.00%          | 0.00000            | 100.00%                  | 65.00000                 |

**Weighted Average Retirement Age**

**65.0**

The Retirement Rates (Column B) at each Early Retirement Age (Column A) are converted to a probability distribution (Column D). The products of Column A and Column D are summed to determine the resulting Weighted Average Retirement Age.

**2017 Schedule SB, line 19 – Discounted Employer Contributions**

**Plan Name: The Kidney & Hypertension Center, Inc. Defined Benefit Plan**

**EIN: 31-1523745**

**PN: 003**

Effective Interest Rate: 5.98%

Valdate for contributions: 1/1/2017

|       | <u>Date</u> | <u>Amount</u>       | <u># Days to</u><br><u>1/1/2017</u> | Discounted<br>Contributions @<br><u>5.98%</u> |
|-------|-------------|---------------------|-------------------------------------|-----------------------------------------------|
|       | 07/31/2017  | \$255,250.00        | 211                                 | \$ 246,822.00                                 |
|       | 11/22/2017  | \$127,625.00        | 325                                 | \$ 121,193.00                                 |
|       | 01/04/2018  | \$127,625.00        | 368                                 | \$ 120,366.00                                 |
|       | 06/25/2018  | <u>\$130,125.00</u> | 540                                 | <u>\$ 119,411.00</u>                          |
| TOTAL |             | \$640,625.00        |                                     | \$ 607,792.00                                 |

|                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration<br/>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2017</b><br><br><b>This Form is Open to Public Inspection</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

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 reasonable cause is established.

|                                                                                                                                                         |                                                                    |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><b>The Kidney &amp; Hypertension Center, Inc. Defined Benefit Plan</b>                                                         | <b>B</b> Three-digit plan number (PN) ►                            | <b>003</b> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><b>The Kidney &amp; Hypertension Center, Inc.</b>                           | <b>D</b> Employer Identification Number (EIN)<br><b>31-1523745</b> |            |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B               |                                                                    |            |
| <b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |                                                                    |            |

**Part I Basic Information**

|                                                                                                                                                                                                          |                            |                           |                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2017</u>                                                                                                                        |                            |                           |                          |
| <b>2</b> Assets:                                                                                                                                                                                         |                            |                           |                          |
| a Market value .....                                                                                                                                                                                     | <b>2a</b>                  | 0                         |                          |
| b Actuarial value .....                                                                                                                                                                                  | <b>2b</b>                  | 0                         |                          |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                                     | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| a For retired participants and beneficiaries receiving payment .....                                                                                                                                     | 0                          | 0                         | 0                        |
| b For terminated vested participants .....                                                                                                                                                               | 0                          | 0                         | 0                        |
| c For active participants .....                                                                                                                                                                          | 84                         | 0                         | 0                        |
| d Total .....                                                                                                                                                                                            | 84                         | 0                         | 0                        |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                         |                            |                           |                          |
| a Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                  |                           |                          |
| b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                  |                           |                          |
| <b>5</b> Effective interest rate .....                                                                                                                                                                   | <b>5</b>                   | 5.98 %                    |                          |
| <b>6</b> Target normal cost .....                                                                                                                                                                        | <b>6</b>                   | 384,743                   |                          |

**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.

|                  |                                                               |                                        |
|------------------|---------------------------------------------------------------|----------------------------------------|
| <b>SIGN HERE</b> |                                                               | <b>08/14/2018</b>                      |
|                  | Signature of actuary                                          | Date                                   |
|                  | Hans Nienaber                                                 | 17-05737                               |
|                  | Type or print name of actuary                                 | Most recent enrollment number          |
|                  | Cuni, Rust & Strenk                                           | (513) 985-6164                         |
|                  | Firm name                                                     | Telephone number (including area code) |
|                  | 4555 Lake Forest Drive<br>Suite 620<br>US Cincinnati OH 45242 |                                        |
|                  | Address of the firm                                           |                                        |

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2017  
v. 170203



**Part V Assumptions Used To Determine Funding Target and Target Normal Cost****21** Discount rate:**a** Segment rates:1st segment:  
4.16 %2nd segment:  
5.72 %3rd segment:  
6.48 %☐ N/A, full yield curve used**b** Applicable month (enter code) . . . . .**21b**

0

**22** Weighted average retirement age . . . . .**22**

65

**23** Mortality table(s) (see instructions)☒ Prescribed - combined☐ Prescribed - separate☐ Substitute**Part VI Miscellaneous items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment . . . . . ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment . . . . . ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment . . . . . ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment . . . . .**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years . . . . . **28** 0**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) . . . . . **29** 0**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) . . . . . **30** 0**Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6) . . . . .**31a**

384,743

**b** Excess assets, if applicable, but not greater than line 31a . . . . .**31b**

0

**32** Amortization installments:

Outstanding Balance

Installment

**a** Net shortfall amortization installment . . . . .

0

0

**b** Waiver amortization installment . . . . .

0

0

**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_) and the waived amount . . . . .**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)**34**

384,743

Carryover balance

Prefunding Balance

Total balance

**35** Balances elected for use to offset funding requirement . . . . .**36** Additional cash requirement (line 34 minus line 35) . . . . .**36**

384,743

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) . . . . .**37**

607,792

**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) . . . . .**38a**

223,049

**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b**

0

**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) . . . . .**39**

0

**40** Unpaid minimum required contributions for all years . . . . .**40**

0

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected . . . . .☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made . . . . .☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011**42** Amount of acceleration adjustment . . . . .**42****43** Excess installment acceleration amount to be carried over to future plan years . . . . .**43**