

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.		OMB Nos. 1210-0110 1210-0089 2017 This Form is Open to Public Inspection	
Part I Annual Report Identification Information					
For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017					
A This return/report is for:		☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)			
B This return/report is		☐ a one-participant plan ☐ a foreign plan			
		☐ the first return/report ☐ the final return/report			
		☐ an amended return/report ☐ a short plan year return/report (less than 12 months)			
C Check box if filing under:		☒ Form 5558 ☐ automatic extension ☐ DFVC program			
		☐ special extension (enter description)			
Part II Basic Plan Information —enter all requested information					
1a Name of plan COLUMBUS AESTHETIC & PLASTIC SURGERY, INC. CASH BALANCE PLAN		1b Three-digit plan number (PN) ▶		004	
		1c Effective date of plan		01/01/2014	
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) COLUMBUS AESTHETIC & PLASTIC SURGERY, INC. 5005 ARLINGTON CENTRE BLVD. UPPER ARLINGTON, OH 43220		2b Employer Identification Number (EIN)		31-1480832	
		2c Sponsor's telephone number		614-246-6900	
		2d Business code (see instructions)		621111	
3a Plan administrator's name and address ☒ Same as Plan Sponsor.		3b Administrator's EIN			
		3c Administrator's telephone number			
4 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. a Sponsor's name c Plan Name		4b EIN			
		4d PN			
5a Total number of participants at the beginning of the plan year		5a		43	
b Total number of participants at the end of the plan year		5b		44	
c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		5c			
d(1) Total number of active participants at the beginning of the plan year		5d(1)		36	
d(2) Total number of active participants at the end of the plan year		5d(2)		36	
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		5e		3	
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.					
SIGN HERE	Filed with authorized/valid electronic signature.	09/21/2018	DR. TIMOTHY TREECE		
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator		
SIGN HERE	Filed with authorized/valid electronic signature.	09/21/2018	DR. TIMOTHY TREECE		
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500-SF.				Form 5500-SF (2017) v.170207	

- 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 4054667. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	813377	1153906
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	813377	1153906
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	267675	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	77904	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		345579
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	1035	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	4015	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		5050
i Net income (loss) (subtract line 8h from line 8c)	8i		340529
j Transfers to (from) the plan (see instructions)	8j	0	

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

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		☒	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		☒	
c Was the plan covered by a fidelity bond?	10c	☒		400000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		☒	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		☒	
f Has the plan failed to provide any benefit when due under the plan?	10f		☒	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		☒	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i 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	10i			

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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan 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.

A Name of plan COLUMBUS AESTHETIC & PLASTIC SURGERY, INC. CASH BALANCE PLAN	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF COLUMBUS AESTHETIC & PLASTIC SURGERY, INC.	D Employer Identification Number (EIN) 31-1480832

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500
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Part I	Basic Information
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1 Enter the valuation date: Month 01 Day 01 Year 2017			
2 Assets:			
a Market value	2a	813377	
b Actuarial value	2b	809158	
3 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	7	10316	10316
c For active participants	36	756818	759586
d Total	43	767134	769902
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
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	4b		
5 Effective interest rate	5	5.58 %	
6 Target normal cost	6	242170	

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		
Signature of actuary	08/29/2018	Date
GARY D. DICKSON, FSA	17-03764	Most recent enrollment number
JHBENEFITS LTD	614-888-1005	Telephone number (including area code)
100 OLD WILSON BRIDGE ROAD SUITE 214 WORTHINGTON, OH 43085	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
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>6.79</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		60587
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.99</u> %		3629
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		64216
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	105.09%
15 Adjusted funding target attainment percentage	15	105.09%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	109.19%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
06/12/2018	76932				
06/12/2018	76931				
07/03/2018	76932				
07/16/2018	21315				
07/16/2018	15565				
Totals ▶			18(b)	267675	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	247098

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

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 3
22 Weighted average retirement age				22 62
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	242170	
b Excess assets, if applicable, but not greater than line 31a	31b	39256	
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	202914	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	202914	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	247098	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	44184	
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		

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2017 This Form is Open to Public Inspection
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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.

A Name of plan Columbus Aesthetic & Plastic Surgery, Inc. Cash Balance Plan	B Three-digit plan number (PN) ►	004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Columbus Aesthetic & Plastic Surgery, Inc.	D Employer Identification Number (EIN) 31-1480832	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2017</u>			
2 Assets:			
a Market value.....	2a	813,377	
b Actuarial value	2b	809,158	
3 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	7	10,316	10,316
c For active participants	36	756,818	759,586
d Total	43	767,134	769,902
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
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	4b		
5 Effective interest rate	5	5.58 %	
6 Target normal cost	6	242,170	

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	 Signature of actuary	<u>8-29-18</u> Date
	<u>Gary D. Dickson, FSA</u> Type or print name of actuary	<u>17-03764</u> Most recent enrollment number
	<u>JHBenefits Ltd</u> Firm name	<u>(614) 888-1005</u> Telephone number (including area code)
	<u>100 Old Wilson Bridge Road</u> <u>Suite 214</u> <u>Worthington OH 43085</u> 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 3
22 Weighted average retirement age			22 62
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	242,170
b Excess assets, if applicable, but not greater than line 31a		31b	39,256
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	202,914
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)		36	202,914
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	247,098
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	44,184
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	

Schedule SB Line 19- Discounted Employer Contributions

Columbus Aesthetic & Plastic Surgery Inc. Cash Balance Plan

EIN: 31-1480832

PN: 004

Date of Contribution	Amount of Contribution	Plan Year Applied	Applicable Effective Interest Rate	Interest-Adjusted Contribution
6/12/2018	\$76,931.67	2017	5.58%	\$71,131
6/12/2018	\$76,931.67	2017	5.58%	\$71,131
7/3/2018	\$76,931.67	2017	5.58%	\$70,909
7/16/2018	\$21,314.52	2017	5.58%	\$19,608
7/16/2018	\$15,565.26	2017	5.58%	\$14,319
Total	\$267,674.79			\$247,098

Schedule SB, Part V – Summary of Actuarial Assumptions/Methods (Continued)

Columbus Aesthetic & Plastic Surgery Inc. Cash Balance Plan
EIN: 31-1480832 PN: 004

Actuarial Assumptions

Interest

Funding-minimum	Segment rates (4.16%, 5.72%, 6.48%)
Funding-maximum	Segment rates (1.52%, 3.78%, 4.76%)
Plan Termination	Segment rates (1.57%, 3.45%, 4.39%)
PBGC	Segment rates (2.04%, 4.03%, 4.82%)
Cash Balance	5.00% annually
Interest Credit	

Mortality

Funding	Male and Female: IRS 2008+ Small Plan Combined Static Mortality, 0 Pre-Commencement (dynamic)
Plan Termination	Male and Female: IRS 2008 Applicable Mortality for 2017
PBGC	Male and Female: IRS 2008+ Small Plan Combined Static Mortality, 0 Pre-Commencement (dynamic)

Retirement – Schedule SB, Line 22 – Weighted Average Retirement Age

Funding	100% at Normal Retirement Age
Plan Termination	100% at Normal Retirement Age
PBGC	100% at Normal Retirement Age

Weighted average retirement age: 62

Schedule SB, Part V – Summary of Actuarial Assumptions/Methods

Columbus Aesthetic & Plastic Surgery Inc. Cash Balance Plan

EIN: 31-1480832

PN: 004

Reasonable efforts were made in the valuation to ensure items that are significant to the actuarial liabilities or cost are treated appropriately and not included or excluded inappropriately.

A range of results different from those shown in this report could also be considered reasonable. The results are shown to the nearest dollar for convenience and do not imply a precision not inherent in actuarial calculations.

Future actuarial measurements may differ significantly from the current measurements in this report due to factors such as plan experience differing from anticipated demographic or economic assumptions, increases or decreases inherent in the methodology used for the measurements, changes in plan provisions, or changes in applicable law.

Cost Methods

Funding

The actuarial cost method used for funding purposes is frequently described as the Unit Credit funding method. This method sets the accrued liability equal to the present value of accrued benefits, and sets the normal cost equal to the present value of the benefit accrued in the current year. This method is required by Internal Revenue Code.

Asset Method

Funding

Assets are valued at Market Value with receivable contributions adjusted as required by law.

Other Methods

The valuation date was set as of the beginning of the plan year.

Interest rates used are the three Segment Rates as published monthly by the Internal Revenue Service for the third full month prior to the valuation date. The first Segment Rate is applicable for benefit payments made during the first 5 years from the valuation date, the second Segment Rate is applicable for benefit payments during the next 15 years, and the third segment rate is applicable for all benefits payments after 20 years.

Funding relief was not elected for the 2009, 2010 nor 2011 plan years.

Minimum funding interest rates are limited by a corridor over the next few valuations in accordance with the following table per the current law:

Valuation Cycle Beginning	Percentage of the 25 year Average of IRS Rates	
	Minimum	Maximum
2015	90%	110%
2016	90%	110%
2017	90%	110%
2018	85%	115%

Schedule SB, Part V – Summary of Actuarial Assumptions/Methods (Continued)

Columbus Aesthetic & Plastic Surgery Inc. Cash Balance Plan
EIN: 31-1480832 PN: 004

Actuarial Assumptions

Interest

Funding-minimum	Segment rates (4.16%, 5.72%, 6.48%)
Funding-maximum	Segment rates (1.52%, 3.78%, 4.76%)
Plan Termination	Segment rates (1.57%, 3.45%, 4.39%)
PBGC	Segment rates (2.04%, 4.03%, 4.82%)
Cash Balance	5.00% annually
Interest Credit	

Mortality

Funding	Male and Female: IRS 2008+ Small Plan Combined Static Mortality, 0 Pre-Commencement (dynamic)
Plan Termination	Male and Female: IRS 2008 Applicable Mortality for 2017
PBGC	Male and Female: IRS 2008+ Small Plan Combined Static Mortality, 0 Pre-Commencement (dynamic)

Retirement – Schedule SB, Line 22 – Weighted Average Retirement Age

Funding	100% at Normal Retirement Age
Plan Termination	100% at Normal Retirement Age
PBGC	100% at Normal Retirement Age

Weighted average retirement age: 62

Schedule SB, Part V – Summary of Actuarial Assumptions/Methods (Continued)

Columbus Aesthetic & Plastic Surgery Inc. Cash Balance Plan

EIN: 31-1480832 PN: 004

Actuarial Assumptions

Turnover

Funding <none>

Plan Termination <none>

PBGC <none>

Disability

Funding <none>

Plan Termination <none>

PBGC <none>

Future Salary Increases

Funding 0.00%

Plan Termination 0.00%

PBGC 0.00%

Covered Compensation Projection

Funding 0.00%

Plan Termination 0.00%

PBGC 0.00%

Schedule SB, Part V – Summary of Actuarial Assumptions/Methods (Continued)

Columbus Aesthetic & Plastic Surgery Inc. Cash Balance Plan
EIN: 31-1480832 PN: 004

Additional Assumptions

It is assumed that 100% of the active participants are married, with the male spouse 0 years older than the female spouse

All participants are assumed to elect a lump sum form of payment upon exit from employment.

All participants are assumed to work full time in all future years until retirement.

The IRS limitations for compensation and benefits as of the valuation date are applied. Increases to these limits are not assumed for funding purposes.

Early Retirement was not included in the valuation of the plan.

Disability Retirement was not included in the valuation of the plan.

The information for plan assets was obtained from the trust while the employee data was provided by the employer. Although the information provided was not audited by us, we have reviewed the information and determined it to be reasonable with prior information in our records.

Employee census information was collected as of December 31, 2016. All participants meeting the eligibility requirements as of this date are included in the valuation of the plan.

Asset information was collected as of December 31, 2016.

If plan expenses are paid from the trust, an expense load assumption must be added to the Target Normal Cost. The expense load is equal to the total fees paid in the prior year.

It is assumed there are no other employees eligible to participate in the plan.

The employer is not part of a control group.

Schedule SB, Line 24 – Change in Assumption and Schedule SB, Line 25 – Change in Method

Funding	The prescribed segment rates and mortality table for funding purposes were updated from the prior year in accordance with the required rates published by the Treasury. The prior year segment rates and mortality table for minimum funding were Segment rates (4.43%, 5.91%, 6.65%) and IRS 2008+ Small Plan Combined Static Mortality, 0 Pre-Commencement for 2016.
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Schedule SB, Part V – Summary of Plan Provisions

Columbus Aesthetic & Plastic Surgery Inc. Cash Balance Plan

EIN: 31-1480832 PN: 004

Plan Effective Date

January 1, 2014

Plan Year

From January 1 to December 31

Eligibility

The later of attaining 21 years of age and the completion of 1000 hours of service during the first year of employment. Entry occurs on the first day of the Plan Year on or nearest the completion of the eligibility requirements

Normal Retirement Age

All participants are eligible to retire with their full Normal Retirement Benefit upon the later of the attainment of age 62 and the fifth anniversary of participation.

Normal Retirement Benefit

Upon Normal Retirement Age each participant will be entitled to a monthly benefit payable in the Normal Form of Benefit equal to one-twelfth of the actuarial equivalent of the accumulated cash balance account where the account consists of:

Cash Balance Credit earned for the completion of a Year of Service as a participant in the plan based on the following groups:

Group	Hypothetical Employer Contribution
President	\$60,000
Managing doctor	\$60,000
Doctors hired between 01/01/2000 and 12/31/2003	\$60,000
Doctors hired between 01/01/2004 and 12/31/2006	\$60,000
Family member of a participating doctor	\$0
Staff	Lesser of \$1,000 and 4.00% of Compensation

and

Interest Credits earned monthly on the accumulated cash balance account by applying the actual return on assets. The cumulative crediting amount cannot be less than 0% nor be greater than 5%.

A Year of Service is the completion of 100 hours of service during the plan year.

The above benefit is limited by IRS Code 415 when applicable.

Schedule SB, Part V – Summary of Plan Provisions (Continued)

Columbus Aesthetic & Plastic Surgery Inc. Cash Balance Plan

EIN: 31-1480832 PN: 004

Normal Form of Benefit

The normal form of payment is a monthly benefit payable for the life of the participant with no additional payments after death.

Optional forms of payment at retirement include a one-time lump sum payment, a monthly joint and survivor annuity that pays a survivor benefit of 50%, 75%, or 100% for the surviving spouse's lifetime upon the death of the participant.

Accrued Benefit

The benefit as described under the Normal Retirement Benefit section based on the Years of Service, Cash Balance Credits, and Interest Credits earned at the determination date.

Termination Benefit

Upon termination for any reason other than death, disability or retirement, a participant shall be entitled to a portion of the actuarial equivalent of his Accrued Benefit in accordance with the following vesting schedule payable at Normal Retirement:

Vesting Years of Service	Vesting Percent
0 to 2	0%
3 or more	100%

Vesting years are years commencing with the date of hire and ending with the date of separation excluding years with less than 1,000 hours.

Early Retirement Benefit

Early Retirement Benefits are not currently provided in this plan.

Death Benefit

Actuarial equivalent of the vested accrued benefit earned to date of death.

This is merely a basic summary of the some of the provisions and is not intended to be the governing document. The plan sponsor reserves the right to amend or terminate the plan. Please refer to the Plan Document and Adoption Agreement for details and additional provisions.

Schedule SB, Part V – Summary of Actuarial Assumptions/Methods (Continued)

Columbus Aesthetic & Plastic Surgery Inc. Cash Balance Plan
EIN: 31-1480832 PN: 004

Additional Assumptions

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Schedule SB, Part V – Summary of Actuarial Assumptions/Methods (Continued)

Columbus Aesthetic & Plastic Surgery Inc. Cash Balance Plan
EIN: 31-1480832 PN: 004

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Participant Data

Schedule SB, Line 26 – Schedule of Active Participant Data

Columbus Aesthetic & Plastic Surgery Inc. Cash Balance Plan

EIN: 31-1480832

PN: 004

Years of Service										
Attained Age	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Under 25		1								
25 to 29	1	3								
30 to 34		2								
35 to 39	3	6								
40 to 44		4								
45 to 49	1	3								
50 to 54		4								
55 to 59	1	4								
60 to 64										
65 to 69										
70 & up										

Schedule SB, Line 32 – Schedule of Amortization Bases

Columbus Aesthetic & Plastic Surgery Inc. Cash Balance Plan

EIN: 31-1480832

PN: 004

Type of Base	Valuation Date Established	Present Value of Remaining Installments	Amortization Years Remaining	Amortization Installment
Shortfall	01/01/2017	\$0	7	\$0
Shortfall	01/01/2016	\$0	6	\$0
Shortfall	01/01/2015	\$0	5	\$0
Shortfall	01/01/2014	\$0	4	\$0
Shortfall	01/01/2013	\$0	3	\$0
Shortfall	01/01/2012	\$0	2	\$0
Shortfall	01/01/2011	\$0	1	\$0
Total		\$0		\$0