

<b>Form 5500-SF</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	<b>Short Form Annual Return/Report of Small Employee Benefit Plan</b>  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).  <b>► Complete all entries in accordance with the instructions to the Form 5500-SF.</b>	OMB Nos. 1210-0110 1210-0089  <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold;">2017</div> <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.)	
	<input type="checkbox"/> a one-participant plan	<input type="checkbox"/> a foreign plan	
<b>B</b> This return/report is	<input type="checkbox"/> the first return/report	<input type="checkbox"/> the final return/report	
	<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
	<input type="checkbox"/> special extension (enter description)		

<b>Part II Basic Plan Information</b> —enter all requested information			
<b>1a</b> Name of plan <span style="color: blue;">SPOKANE ORAL SURGERY DEFINED BENEFIT PLAN</span>	<b>1b</b> Three-digit plan number (PN) ►	<span style="color: blue;">002</span>	
	<b>1c</b> Effective date of plan	<span style="color: blue;">01/01/2004</span>	
<b>2a</b> 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)  <span style="color: blue;">MARK C. PAXTON, DDS, P.S.</span>  <span style="color: blue;">12109 E. BROADWAY AVE., BUILDING C</span> <span style="color: blue;">SPOKANE VALLEY, WA 99206</span>	<b>2b</b> Employer Identification Number (EIN)	<span style="color: blue;">91-1691190</span>	
	<b>2c</b> Sponsor's telephone number	<span style="color: blue;">509-926-7106</span>	
	<b>2d</b> Business code (see instructions)	<span style="color: blue;">621210</span>	
<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.	<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. <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN		
	<b>4d</b> PN		
<b>5a</b> Total number of participants at the beginning of the plan year .....	<b>5a</b>	<span style="color: blue;">23</span>	
<b>b</b> Total number of participants at the end of the plan year.....	<b>5b</b>	<span style="color: blue;">1</span>	
<b>c</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	<b>5c</b>		
<b>d(1)</b> Total number of active participants at the beginning of the plan year.....	<b>5d(1)</b>	<span style="color: blue;">19</span>	
<b>d(2)</b> Total number of active participants at the end of the plan year .....	<b>5d(2)</b>	<span style="color: blue;">1</span>	
<b>e</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....	<b>5e</b>	<span style="color: blue;">0</span>	

**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;">09/26/2018</span>	<span style="color: blue;">DIANE PAXTON</span>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	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 4037589. (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>	1313061	966936
<b>b</b> Total plan liabilities .....	<b>7b</b>	0	656
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	1313061	966280
<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>		
<b>(2)</b> Participants .....	<b>8a(2)</b>		
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>		
<b>b</b> Other income (loss) .....	<b>8b</b>	71548	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		71548
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	406673	
<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>	11656	
<b>g</b> Other expenses .....	<b>8g</b>		
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		418329
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		-346781
<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:  
1A 1I 3D
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**Part V Compliance Questions**

<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"/>		250000
<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"/>		0
<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** 0

**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)

<b>SCHEDULE SB (Form 5500)</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Single-Employer Defined Benefit Plan Actuarial Information</b>  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).  ▶ <b>File as an attachment to Form 5500 or 5500-SF.</b>	OMB No. 1210-0110  <b>2017</b>  <b>This Form is Open to Public Inspection</b>
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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 <u>SPOKANE ORAL SURGERY DEFINED BENEFIT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶ <u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>MARK C. PAXTON, DDS, P.S.</u>	<b>D</b> Employer Identification Number (EIN) <u>91-1691190</u>

<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
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<b>Part I</b>	<b>Basic Information</b>
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<b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2017</u>			
<b>2</b> Assets:			
<b>a</b> Market value .....	<b>2a</b>	<u>1313061</u>	
<b>b</b> Actuarial value .....	<b>2b</b>	<u>1313061</u>	
<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 .....	<u>0</u>	<u>0</u>	<u>0</u>
<b>b</b> For terminated vested participants .....	<u>6</u>	<u>7658</u>	<u>7658</u>
<b>c</b> For active participants .....	<u>19</u>	<u>1245853</u>	<u>1247771</u>
<b>d</b> Total .....	<u>25</u>	<u>1253511</u>	<u>1255429</u>
<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>	<u>5.84 %</u>	
<b>6</b> Target normal cost .....	<b>6</b>	<u>0</u>	

**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	<u>09/24/2018</u>	Date
<u>MARC M. MCCALL</u>	<u>17-06948</u>	Most recent enrollment number
Type or print name of actuary	<u>509-838-5500</u>	Telephone number (including area code)
<u>RANDALL &amp; HURLEY, INC.</u>		
Firm name		
<u>1328 N WHITMAN LANE</u> <u>LIBERTY LAKE, WA 99019</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 ☐

**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	28549
<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	28549
<b>10</b> Interest on line 9 using prior year's actual return of <u>4.24</u> % .....	0	1210
<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) .....		80693
<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 <u>6.08</u> % .....		4906
<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		
<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		85599
<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
<b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	29759

**Part III Funding Percentages**

<b>14</b> Funding target attainment percentage .....	<b>14</b>	102.22%
<b>15</b> Adjusted funding target attainment percentage .....	<b>15</b>	104.59%
<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>	103.81%
<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 (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
<b>Totals ►</b>			<b>18(b)</b>	0	<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>	0

**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: 4.16 %	2nd segment: 5.72 %	3rd segment: 6.48 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 1
<b>22</b> Weighted average retirement age.....				<b>22</b> 59
<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>	0	
<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>	0	
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement.....	0	0	0
<b>36</b> Additional cash requirement (line 34 minus line 35) .....	<b>36</b>	0	
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....	<b>37</b>	0	
<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>	0	
<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

## YEARS OF CREDITED 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	
	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp
Under 25	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	1	0	0	0	2	0	1	0	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	1	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
55 to 59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 to 64	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0
65 to 69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Name of plan: Spokane Oral Surgery Defined Benefit Plan  
Plan sponsor's name: Mark C. Paxton, DDS

Plan number: 002  
EIN: 91-1691190

**Spokane Oral Surgery Defined Benefit Plan**

**EIN: 91-1691190**

**Plan Number: 002**

**Schedule SB, Part V – Statement of Actuarial Assumptions/Methods**

<b>Economic Assumptions</b>					
				<b>January 1, 2016</b>	<b>January 1, 2017</b>
Interest rates for Calculations Under IRC 430 and IRC 436:					
1st Segmented Interest Rate (0-5 years)				4.43%	4.16%
2nd Segmented Interest Rate (5-20 years)				5.91%	5.72%
3rd Segmented Interest Rate (20+ years)				6.65%	6.48%
Effective Interest Rate				6.08%	5.84%
Interest rates for Calculations Under IRC 404:					
1st Segmented Interest Rate (0-5 years)				1.39%	1.55%
2nd Segmented Interest Rate (5-20 years)				3.98%	3.76%
3rd Segmented Interest Rate (20+ years)				5.00%	4.73%
Traditional funding				6.50%	6.50%
FAS 35 liability				6.50%	6.50%
Salary scale:					
ERISA funding				0.00%	0.00%
Maximum compensation limit				\$265,000	\$270,000
Maximum benefit limit				\$210,000	\$215,000
Expenses				\$0	\$0
<b>Actuarial Methods</b>					
Minimum and maximum contributions					
Actuarial value of assets				Market value of assets	
Plan Year				January 1 to December 31	
Measurement date				January 1	
Traditional funding methods					
Normal cost and accrued liability				Individual Aggregate Cost Method	



**Spokane Oral Surgery Defined Benefit Plan**

**EIN: 91-1691190**

**Plan Number: 002**

**Schedule SB, Part V – Statement of Actuarial Assumptions/Methods**

Demographic Assumptions			
Mortality - Funding (Post PPA)			
Post-retirement		2017 Optional Small Plans Male/Female	
Pre-retirement		None	
Mortality - 417(e) (Post PPA)			
Post-retirement		2017 Applicable Mortality Table	
Pre-retirement		None	
Mortality - Traditional (Pre PPA)			
Post-retirement		1983 Group Blended Annuity (GA83GATT)	
Pre-retirement		None	
Probability of Lump Sum		95%	
Termination		None	
Disability		None	
Retirement Age		Later of age 59 and 5 years of participation	
Subsidized Retirement Age		100% at age 59. Unreduced from Normal Retirement Age.	

<b>Form 5500-SF</b> Department of the Treasury Internal Revenue Service <hr/> Department of Labor Employee Benefits Security Administration <hr/> Pension Benefit Guaranty Corporation	<b>Short Form Annual Return/Report of Small Employee Benefit Plan</b> 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). <b>► Complete all entries in accordance with the instructions to the Form 5500-SF.</b>	OMB Nos. 1210-0110 1210-0089 <hr/> <b>2017</b> <hr/> <b>This Form is Open to Public Inspection</b>
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<b>Part I</b>	<b>Annual Report Identification Information</b>		
For calendar plan year 2017 or fiscal plan year beginning		01/01/2017	and ending
		12/31/2017	

**A** 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.)
<input type="checkbox"/> a one-participant plan	<input type="checkbox"/> a foreign plan

**B** This return/report is:

<input type="checkbox"/> the first return/report	<input type="checkbox"/> the final return/report
<input type="checkbox"/> an amended return/report	<input type="checkbox"/> a short plan year return/report (less than 12 months)

**C** Check box if filing under:

<input checked="" type="checkbox"/> Form 5558	<input type="checkbox"/> automatic extension	<input type="checkbox"/> DFVC program
<input type="checkbox"/> special extension (enter description)		

<b>Part II</b>	<b>Basic Plan Information—enter all requested information</b>
----------------	---

<b>1a</b> Name of plan Spokane Oral Surgery Defined Benefit Plan	<table style="width:100%;"> <tr> <td style="width:60%;"><b>1b</b> Three-digit plan number (PN) ►</td> <td style="width:40%; text-align: center;">002</td> </tr> </table>	<b>1b</b> Three-digit plan number (PN) ►	002						
<b>1b</b> Three-digit plan number (PN) ►	002								
<b>2a</b> 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) Mark C. Paxton, DDS, P.S.  12109 E. Broadway Ave., Building C  Spokane Valley WA 99206	<table style="width:100%;"> <tr> <td><b>1c</b> Effective date of plan</td> <td style="text-align: center;">01/01/2004</td> </tr> <tr> <td><b>2b</b> Employer Identification Number (EIN) 91-1691190</td> <td></td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number</td> <td style="text-align: center;">509-926-7106</td> </tr> <tr> <td><b>2d</b> Business code (see instructions)</td> <td style="text-align: center;">621210</td> </tr> </table>	<b>1c</b> Effective date of plan	01/01/2004	<b>2b</b> Employer Identification Number (EIN) 91-1691190		<b>2c</b> Sponsor's telephone number	509-926-7106	<b>2d</b> Business code (see instructions)	621210
<b>1c</b> Effective date of plan	01/01/2004								
<b>2b</b> Employer Identification Number (EIN) 91-1691190									
<b>2c</b> Sponsor's telephone number	509-926-7106								
<b>2d</b> Business code (see instructions)	621210								
<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.	<table style="width:100%;"> <tr> <td><b>3b</b> Administrator's EIN</td> <td></td> </tr> <tr> <td><b>3c</b> Administrator's telephone number</td> <td></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. <b>a</b> Sponsor's name <b>c</b> Plan Name	<table style="width:100%;"> <tr> <td><b>4b</b> EIN</td> <td></td> </tr> <tr> <td><b>4d</b> PN</td> <td></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 style="width:100%;"> <tr> <td style="width:60%;"><b>5a</b></td> <td style="width:40%; text-align: center;">23</td> </tr> </table>	<b>5a</b>	23						
<b>5a</b>	23								
<b>b</b> Total number of participants at the end of the plan year .....	<table style="width:100%;"> <tr> <td style="width:60%;"><b>5b</b></td> <td style="width:40%; text-align: center;">1</td> </tr> </table>	<b>5b</b>	1						
<b>5b</b>	1								
<b>c</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	<table style="width:100%;"> <tr> <td style="width:60%;"><b>5c</b></td> <td style="width:40%;"></td> </tr> </table>	<b>5c</b>							
<b>5c</b>									
<b>d(1)</b> Total number of active participants at the beginning of the plan year .....	<table style="width:100%;"> <tr> <td style="width:60%;"><b>5d(1)</b></td> <td style="width:40%; text-align: center;">19</td> </tr> </table>	<b>5d(1)</b>	19						
<b>5d(1)</b>	19								
<b>d(2)</b> Total number of active participants at the end of the plan year .....	<table style="width:100%;"> <tr> <td style="width:60%;"><b>5d(2)</b></td> <td style="width:40%; text-align: center;">1</td> </tr> </table>	<b>5d(2)</b>	1						
<b>5d(2)</b>	1								
<b>e</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....	<table style="width:100%;"> <tr> <td style="width:60%;"><b>5e</b></td> <td style="width:40%; text-align: center;">0</td> </tr> </table>	<b>5e</b>	0						
<b>5e</b>	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>	<i>Diane A Paxton</i>	9-26-18	Diane Paxton
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	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 4037589. (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>	1,313,061	966,936
<b>b</b> Total plan liabilities .....	<b>7b</b>	0	656
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	1,313,061	966,280
<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:			
(1) Employers .....	<b>8a(1)</b>		
(2) Participants .....	<b>8a(2)</b>		
(3) Others (including rollovers) .....	<b>8a(3)</b>		
<b>b</b> Other income (loss) .....	<b>8b</b>	71,548	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		71,548
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	406,673	
<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>	11,656	
<b>g</b> Other expenses .....	<b>8g</b>		
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		418,329
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		-346,781
<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:  
1A 1I 3D
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**Part V Compliance Questions**

<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>		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>		X	
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X		250,000
<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>		X	
<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>		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....	<b>10g</b>	X		0
<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>			

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  <b>► File as an attachment to Form 5500 or 5500-SF.</b>	OMB No. 1210-0110  <b>2017</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2017 or fiscal plan year beginning	01/01/2017	and ending	12/31/2017
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► **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 Spokane Oral Surgery Defined Benefit Plan	<b>B</b> Three-digit plan number (PN) ►	002
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF  Mark C. Paxton, DDS, P.S.	<b>D</b> Employer Identification Number (EIN)  91-1691190	
<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 <u>01</u> Day <u>01</u> Year <u>2017</u>			
<b>2</b> Assets:			
a Market value.....	<b>2a</b>	1,313,061	
b Actuarial value .....	<b>2b</b>	1,313,061	
<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 .....	6	7,658	7,658
c For active participants .....	19	1,245,853	1,247,771
d Total .....	25	1,253,511	1,255,429
<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>	5.84%	
<b>6</b> Target normal cost .....	<b>6</b>	0	

**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>	Marc M. McCall Signature of actuary	09/24/2018 Date
	Marc M. McCall Type or print name of actuary	1706948 Most recent enrollment number
	Randall & Hurley, Inc. Firm name	509-838-5500 Telephone number (including area code)
	1328 N Whitman Lane Liberty Lake      WA      99019 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**

**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	28,549
<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	28,549
<b>10</b> Interest on line 9 using prior year's actual return of <u>4.24%</u> .....	0	1,210
<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).....		80,693
<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 <u>6.08%</u> .....		4,906
<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return.....		
<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		85,599
<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
<b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	29,759

**Part III Funding Percentages**

<b>14</b> Funding target attainment percentage .....	<b>14</b>	102.22%
<b>15</b> Adjusted funding target attainment percentage.....	<b>15</b>	104.59%
<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>	103.81%
<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 (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
<b>Totals ▶</b>			<b>18(b)</b>	0	<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>	0

**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: 4.16 %	2nd segment: 5.72 %	3rd segment: 6.48 %
			<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code).....			<b>21b</b> 1
<b>22</b> Weighted average retirement age .....			<b>22</b> 59
<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>	0	
<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>	0	
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement.....	0	0	0
<b>36</b> Additional cash requirement (line 34 minus line 35).....	<b>36</b>	0	
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	<b>37</b>	0	
<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>	0	
<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>		

**Spokane Oral Surgery Defined Benefit Plan**

**EIN: 91-1691190**

**Plan Number: 002**

**Schedule SB, Line 22 – Description of Weighted Average Retirement Age**

Age	Percent of Remaining Active Population Retiring at Age	Percent of Original Population Retiring at Age	Percent of Original Population Remaining at Age	Age times Percent of Population Retiring at Age
59	100.00%	100.00%	0.00%	59.00
60	0.00%	0.00%	0.00%	0.00
61	0.00%	0.00%	0.00%	0.00
62	0.00%	0.00%	0.00%	0.00
Total				59.00
Weighted Average Retirement Age (Nearest Whole Age):				59.00

**Spokane Oral Surgery Defined Benefit Plan**  
**EIN: 91-1691190**  
**Plan Number: 002**  
**Schedule SB, Other – Funded Status**

As of the Plan's valuation date, 1/1/2017, the Plan's Funding Target Attainment Percentage (FTAP) calculated using the segment rates in effect prior to the enactment of the Moving Ahead for Progress in the 21st Century Act (MAP-21) and the Highway and Transportation Funding Act of 2014 (HATFA) is calculated below.

For this calculation the following segment rates were used:

Applicable Month: 1

- 1<sup>st</sup> Segment: 1.55%
- 2<sup>nd</sup> Segment: 3.76%
- 3<sup>rd</sup> Segment: 4.73%

All other assumptions are identical to that used in the 1/1/2017 actuarial valuation and noted on the accompanied Schedule SB.

**Funding Target Attainment Percentage – Pre MAP-21 and Pre HATFA**

---

Funding Target as of 1/1/2017:	1,538,690
430(f) Adjusted Value of Assets:	1,313,061
Less Carryover Balance:	0
Less Prefunded Balance:	<u>(29,759)</u>
Total	1,283,302
Funding Shortfall	255,388
Funding Target Attainment Percentage	83.40%

The purpose of the above calculation is to demonstrate that the Plan is underfunded pursuant to 1.401(a)(26)-1(b)(3).



**Spokane Oral Surgery Defined Benefit Plan**  
**EIN: 91-1691190**  
**Plan Number: 002**  
**Schedule SB, Part V – Summary of Plan Provisions**

<b>Background</b>									
Effective Date				January 1, 2004					
Latest Amendment Date				May 15, 2009					
Plan Year				January 1 to December 31					
<b>Definitions</b>									
Eligibility Service				Each Plan year in which 1,000 hours are completed while an employee.					
Benefit Service				Each Plan year in which 1,000 hours are completed while a participant.					
Vesting Service				Each Plan year in which 1,000 hours are completed while an employee. No vesting service was granted prior to the effective date of the plan.					
Average Monthly Compensation				The average compensation is based on all Plan years (career average).					
Normal Retirement Age				Accrued benefits through 1/1/2009: age 59 and 5 years of participation. Accrued benefit post 1/1/2009: age 62 and 5 years of participation.					
<b>Eligibility</b>									
Eligibility for Participation				All employees become eligible to participate in the Plan on the January 1st or July 1st following the completion of Eligibility Service and the attainment of age 21.					

**Spokane Oral Surgery Defined Benefit Plan**  
**EIN: 91-1691190**  
**Plan Number: 002**  
**Schedule SB, Part V – Summary of Plan Provisions**

<b>Benefits</b>							
Normal Retirement				<p>0.5% of Average Monthly Compensation for each year of Credited Service. Dr. Paxton's benefit shall be \$545 per month for each year of Credited Service effective 1/1/2011 (\$800 prior to 1/1/2011) . Dr. Bryan McLelland and Krista McLelland's benefits were amended to be 0% of Average Monthly Compensation for each year of Credited Service effective May 15, 2009.</p> <p>Effective 1/1/2015 all future benefit accruals are frozen.</p>			
Death, Disability, and Termination				Normal Retirement benefit accrued to date.			
Normal Form of Benefit				Single Life Annuity			
Vesting Percent				Years of Vesting Service	Vested Percentage		
				Less than 2	0%		
				2	20%		
				3	40%		
				4	60%		
				5	80%		
				6 +	100%		
<b>Plan Provision Changes</b>							
Changes in Plan Provisions				The Plan Name and Plan Sponsor was amended from Spokane OMS Defined Benefit Plan and Spokane OMS, PLLC respectively.			
Plan Provisions Effective After Valuation Date				No Plan provisions effective after the valuation date were recognized in the actuarial valuation.			
<b>Plan Trustee(s)</b>							
Plan Trustee(s)				Mark C. Paxton			