Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Annual Report Identification Information

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.

2017

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection**

SIGN	orginatare or piant	adiotiatoi	Date	Enter hame of marvia	sa. organing as plan au	notiator			
HERE	Signature of plan a		Date	Enter name of individu	ual signing as plan ad	ministrator			
	true, correct, and com		09/13/2018	CINDY FRUGE	, and to the best of fi	y kilowieuge allu			
Under pen	alties of perjury and o	other penalties set forth in the instruand signed by an enrolled actuary,	uctions, I declare that I have	examined this return/rep	oort, including, if appl				
		e or incomplete filing of this retur							
e Numb	per of participants who	o terminated employment during th	ne plan year with accrued be	enefits that were less	5e	0			
` '	•	articipants at the beginning of the participants at the end of the plan ye	•		5d(1)	79 79			
		articipants at the heginning of the n			5d(1)	70			
C Numb	er of participants with	account balances as of the end of	f the plan year (only defined	contribution plans	5c				
		s at the beginning of the plan year sat the end of the plan year			5b	98			
5a Total	number of participants	s at the healinning of the plan year			5a	91			
a Spons C Plan N	or's name Iame				4d PN				
this pl	an, enter the plan spo	ne plan sponsor or the plan name nonsor's name, EIN, the plan name							
4 If the i	name and/or FIN of th	ne plan sponsor or the plan name h	nas changed since the last re	eturn/report filed for	4b EIN				
					3c Administrator's	telephone number			
3a Plan a	dministrator's name a	and address X Same as Plan Spo	onsor.		3b Administrator's				
TACOMA, W	/A 98405-1602								
	D ST., SUITE 340				Business code 621				
DIGESTIVE	HEALTH SPECIALIS	TS, P.S.			253-272-5127 2d Business code (see instructions)				
City or	town, state or provinc	om, apt., suite no. and street, or P.oce, country, and ZIP or foreign pos	,	ructions)	(EIN) 91-0 2c Sponsor's telep	0880426			
		oyer, if for a single-employer plan)			2b Employer Ident				
					1c Effective date of	of plan 01/2010			
		STS, P.S. CASH BALANCE PLAN			plan number (PN)	002			
Part II 1a Name		ormation—enter all requested in	nformation		1b Three-digit				
	·	special extension (enter desc							
C Check	box if filing under:	X Form 5558	automatic extension		DFVC program				
		an amended return/report	a short plan year retur	n/report (less than 12 mo	onths)				
B This reti	urn/report is	the first return/report	the final return/report						
	·	a one-participant plan	a foreign plan						
A This ref	turn/report is for:	X a single-employer plan	a multiple-employer pl	an (not multiemployer) (I nployer information in ac	_				
For calend	ar plan year 2017 or f	fiscal plan year beginning 01/01/	/2017	and ending 12	2/31/2017				

Date

Signature of employer/plan sponsor

HERE

Enter name of individual signing as employer or plan sponsor

Form 5500-SF 2017 Page **2**

6a	Were all of the plan's assets during the plan year invested in eligib	la accate?	(See instructions)					X Ye	es No
	Are you claiming a waiver of the annual examination and report of	an indepei	ndent qualified public a	ccount	ant (IC	PA)			
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a							× Ye	es No
_	If you answered "No" to either line 6a or line 6b, the plan cann						. —	□ Not de	tormin od
C	If the plan is a defined benefit plan, is it covered under the PBGC in If "Yes" is checked, enter the My PAA confirmation number from th							∐ Not de 8. (See inst	
		ет вос р	remidin ming for this pi	iaii yea			407120	<u></u> . (See 11131	ructions.)
Pai	t III Financial Information	1							
7	Plan Assets and Liabilities		(a) Beginning o	of Year			(b) En	d of Year	
а	Total plan assets	7a	954	45005				1216401	5
b	Total plan liabilities	7b		784				882	2
С	Net plan assets (subtract line 7b from line 7a)	7c	954	14221				1216313	3
	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	t			(b)	Total	
а	Contributions received or receivable from: (1) Employers	8a(1)	148	33161					
	(2) Participants	8a(2)							
	(3) Others (including rollovers)	8a(3)			_				
b	Other income (loss)	8b	117	72684					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						265584	5
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		4409					
	Certain deemed and/or corrective distributions (see instructions)	8e							
f	Administrative service providers (salaries, fees, commissions)	8f	3	32524					
	Other expenses	8g							
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						3693	3
-	Net income (loss) (subtract line 8h from line 8c)	8i						261891	2
	Transfers to (from) the plan (see instructions)	8j						2010011	
	t IV Plan Characteristics	<u> </u>							
9a	If the plan provides pension benefits, enter the applicable pension	feature co	des from the List of Pla	an Cha	racteri	stic Co	odes in the in	structions:	
	1C								
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	es from the List of Plan	n Chara	cteris	tic Cod	des in the inst	ructions:	
Par	t V Compliance Questions								
10	During the plan year:				Yes	No		Amount	
а	Was there a failure to transmit to the plan any participant contribu described in 29 CFR 2510.3-102? (See instructions and DOL's V								
	Program)			10a		X			
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)			10b		X			
С	Was the plan covered by a fidelity bond?			10c	X			50	0000
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		X			
е	Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som	ner person	s by an insurance						
	the plan? (See instructions.)			10e		X			
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		Χ			
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year-	end.)	10g		X			
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)			10h		X			
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	ne require	d notice or one of the	10i					
	• • • • • • • • • • • • • • • • • • • •		,						

Form 5500-SF 2017 Page 3	-	1	1		
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Part	VI Pension Funding Compliance				
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sch (Form 5500) and line 11a below)		В	X	es No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	. 11a			0
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section ERISA?			Y	es X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)				
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, an granting the waiver	d enter t Day		of the letter Year	ruling
lf y	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.				
b	Enter the minimum required contribution for this plan year	12b			
С	Enter the amount contributed by the employer to the plan for this plan year	12c			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No	N/A
Part	VII Plan Terminations and Transfers of Assets				
13a	Has a resolution to terminate the plan been adopted in any plan year?		Yes	s X No)
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			Yes X	No
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s which assets or liabilities were transferred. (See instructions.)) to			
1	3c(1) Name of plan(s): 13c(2) EIN(s)		13c(3)	PN(s)

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

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

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

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

Internal Revenue Code (the Code).

2017

OMB No. 1210-0110

This Form is Open to Public Inspection

Fo	r calendar plan year 2017 or fiscal plan year beginning 01/01/2017		and endin	g 12/3	31/2017	
•	Round off amounts to nearest dollar.					
	Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reason	nable cau	se is establishe	d.		
	Name of plan		B Three-di	git		
	DIGESTIVE HEALTH SPECIALISTS, P.S. CASH BALANCE PLAN		plan nun	nber (PN	I) •	002
			·	<u> </u>	,	
С	Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF		D Employer	Identific	ation Number (E	=IN)
	DIGESTIVE HEALTH SPECIALISTS, P.S.		2 Employer	91-08		•/
				01 00	00420	
E	Type of plan: X Single Multiple-A Multiple-B	lan size: 🔀	100 or fewer	101-	-500 More th	nan 500
F	Part I Basic Information					
1	Enter the valuation date: Month 01 Day 01 Year 2	017				
2	Assets:					
	a Market value			. 2a		9537668
	b Actuarial value			. 2b		9537668
3	Funding target/participant count breakdown	` '	Number of rticipants		sted Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment		0		0	0
	b For terminated vested participants		82		645378	645378
	C For active participants		12		8623607	8632195
	d Total		94		9268985	9277573
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 pl at-risk status for fewer than five consecutive years and disregarding loading factor			4b		
5	Effective interest rate			5		5.73 %
6	Target normal cost			6		1257231
	tement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements a accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into accombination, offer my best estimate of anticipated experience under the plan.					
	SIGN HERE		_		08/09/201	8
	Signature of actuary				Date	
S	SARA ARK, FSA, EA, MAAA				17-06142	2
	Type or print name of actuary			Most	recent enrollme	nt number
	NDEPENDENT ACTUARIES, INC.				503-520-08	348
S	Firm name USO0 KRUSE WAY SUITE 200 AKE OSWEGO, OR 97035		Τε	elephone	e number (includ	ling area code)
	Address of the firm		_			
	e actuary has not fully reflected any regulation or ruling promulgated under the statute i ructions	n completi	ng this schedul	e, check	the box and se	е

Page 2	? - ·
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P	art II	Begin	ning of Year	Carryov	er and Prefundi	ng Ba	lances						
								(a) Ca	arryover balance		(b) P	refundir	ig balance
7		•			able adjustments (line		•		0				0
8			•	,	nding requirement (lin				0				0
9	Amount r	emaining	g (line 7 minus line	8)					0				0
10	Interest of	n line 9 ເ	using prior year's	actual retui	n of <u>6.32</u> %				0				0
11	Prior yea	r's exces	s contributions to	be added t	o prefunding balance):							
	a Preser	nt value o	f excess contribut	ions (line 3	8a from prior year)								263664
					over line 38b from printerest rate of								15952
	` '		•	•	dule SB, using prior y						0		
	C Total a	vailable a	t beginning of curre	ent plan yea	r to add to prefunding	balance	·····						279616
	d Portion	of (c) to	be added to prefu	unding bala	ance								0
12	Other red	ductions i	n balances due to	elections	or deemed elections				0				0
13					ine 10 + line 11d – lin				0	0			0
	art III		ding Percenta										
		_										14	102.80%
												15	102.80%
	Prior yea	r's fundin	g percentage for	purposes c	of determining whethe	er carry	over/prefundin	g balance:	s may be used to re	duce	current	16	100.17%
17	-				less than 70 percent							17	%
Р	art IV	Con	tributions an	d Liquid	ity Shortfalls								
18					ar by employer(s) and								
(1	(a) Date MM-DD-Y		(b) Amount pa employer		(c) Amount paid I employees	by	(a) Dat (MM-DD-Y		(b) Amount paid employer(s)	by	(с) Amour emplo	nt paid by eyees
0	5/04/2017	,		78512		0	10/30/2017		1	77811			0
0	5/31/2017	,		177811		0	11/22/2017		1	77811			0
0	06/26/2017	,		177811		0	01/02/2018		1	59245	5		0
	7/25/2017			177811		0							
	08/30/2017			177811		0							
Ü	9/25/2017			177811		0	Totals ▶	18(b)	1.1	82434	18(c)		
19	Discount	od omplo	wor contributions	coo inetri	uctions for small plan	with a					10(0)		0
13		•			num required contribu				, , , , , , , , , , , , , , , , , , ,				0
	_				usted to valuation dat								0
				•	red contribution for cur								1427962
20			tions and liquidity										
	,		. ,		e prior year?							П	Yes X No
		•	_		installments for the cu								Yes No
	C If line	20a is "Y	es," see instruction	ns and con	nplete the following ta								
		(1) 1st	<u>, </u>		Liquidity shortfall as (2) 2nd	of end	of quarter of t		ear Brd			(4) 4th	
		(1) 18	L		(Z) ZIIU			(3) 3	nu .			(+) 4 (f)	
													

P	art V	Assumpti	ons Used to Determine	Funding Target and Targ	get Normal Cost		
21	Discount	rate:		_			
	a Segme	ent rates:	1st segment: 4.16%	2nd segment: 5.72 %	3rd segment: 6.48 %		N/A, full yield curve used
	b Applica	able month (er	nter code)			21b	4
22	Weighted	average retire	ement age			22	62
23	Mortality	table(s) (see i	instructions) X Pres	cribed - combined Pres	cribed - separate	Substitu	ite
Pa	art VI	Miscellane	ous Items				
24		•		arial assumptions for the current p	•		· ·
25	Has a me	thod change b	been made for the current plar	n year? If "Yes," see instructions r	egarding required attach	ment	Yes X No
26	Is the pla	n required to p	provide a Schedule of Active P	articipants? If "Yes," see instructi	ons regarding required a	ıttachmen	tX Yes No
27				r applicable code and see instruct		27	
P	art VII	Reconcilia	ation of Unpaid Minim	um Required Contribution	s For Prior Years		
			•	ears		28	0
29	Discounte	ed employer co	ontributions allocated toward u	unpaid minimum required contribu	tions from prior years	29	0
30	, ,			ributions (line 28 minus line 29)		30	0
Pa	art VIII	Minimum	Required Contribution	For Current Year		<u> </u>	
31			d excess assets (see instruction				
	a Target r	normal cost (lii	ne 6)			31a	1257231
	b Excess	assets, if app	licable, but not greater than lir	ne 31a		31b	260095
32	Amortizat	ion installmen	its:		Outstanding Bala	nce	Installment
	a Net sho	ortfall amortiza	tion installment			0	0
	b Waiver	amortization i	installment			0	0
33	If a waive (Month _	r has been ap	proved for this plan year, ente ay Year	er the date of the ruling letter grant) and the waived amount	ing the approval	33	
34	Total fund	ding requireme	ent before reflecting carryover	/prefunding balances (lines 31a - 3	31b + 32a + 32b - 33)	34	997136
				Carryover balance	Prefunding balan	ice	Total balance
35			se to offset funding	0		0	0
36	-					36	997136
37	Contribut	ions allocated	toward minimum required cor	ntribution for current year adjusted	to valuation date (line	37	1427962
38			s contributions for current year				
			•	(See Instructions)		38a	430826
	,	•		efunding and funding standard ca		38b	0
39				ar (excess, if any, of line 36 over line		39	0
40			<u> </u>		·	40	0
Pai	rt IX			Pension Relief Act of 2010		5)	
41	If an elect	ion was made	to use PRA 2010 funding reli	ef for this plan:			
			_			Г	2 plus 7 years 15 years
	b Eligible	plan year(s) f	or which the election in line 41	la was made			'
42						42	
			•	over to future plan years		43	

EIN: 91-0880426 PN: 002

2017 Form 5500 Schedule SB, Line 26 – Schedule of Active Participant Data

Schedule of Active Participant Data

						Benefit	Service				
Age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & up	Total
Under 25		3									3
25-29		11	3								14
30-34		4	4								8
35-39		6	1								7
40-44		2	11								13
45-49		4	4								8
50-54		3	12								15
55-59			7								7
60-64		1	6								7
65-69											C
70 & up											C
Total	0	34	48	0	0	0	0	0	0	0	82

2017 Form 5500 Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Actuarial Method for Minimum Required Contribution

Asset Valuation Method

Fair market value.

Valuation Date

First day of plan year.

Yield Curve Selected

24-month average Segmented Yield Curve, subject to corridor provided by MAP-21 as adjusted by the Highway and Transportation Funding Act of 2014.

Lookback Month for Determining

Segment Interest Rates

4th month prior to valuation date.

Actuarial Assumptions for Minimum Required Contribution

Segment Interest Rates First Segment (Under 5 years): 4.16%

Second Segment (5 to 19 years): 5.72% Third Segment (20 or more years): 6.48%

Assumed Form of Payment Lump sum.

Lump Sum Payment Assumptions Projected Hypothetical Account Balance discounted by

applying the appropriate yield curve segment to

deferral period.

Interest Rate to Project Balances 5.5%.

Assumed Commencement Date Normal Retirement Date.

Average Retirement Age Age 62.

Mortality

Pre-Retirement None.

Post-Retirement See lump sum payment assumptions (above).

Salary Scale No explicit assumption.

2017 Form 5500 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Concluded)

Turnover Rate No explicit assumption.

Expenses None.

Future Compensation Actual compensation for prior year.

Future Annual Hours Worked Actual hours worked in prior year, with annualization for

new hires.

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. Part I Annual Report Identification Information

OMB Nos. 1210-0110 1210-0089

2017

This Form is Open to **Public Inspection**

For calend	dar plan year 2017 or	fiscal plan year beginning	01/01/2017	and ending	12/31/2	017		
A This re	eturn/report is for:	X a single-employer plan	a multiple-employer p	olan (not multiemployer) (mployer information in ac	Filers checking thi	s box must attach a		
D =::		a one-participant plan	a foreign plan	, ,		,		
B This ref	turn/report is	the first return/report	the final return/report					
		an amended return/report	a short plan year retu	ırn/report (less than 12 m	onths)			
C Check	box if filing under:	X Form 5558	automatic extension		DFVC program	ı		
		special extension (enter desc						
Part II	Basic Plan Inf	ormation—enter all requested in	formation					
1a Name	of plan				1b Three-digit			
DIGESTI	VE HEALTH SPI	ECIALISTS, P.S. CASH	BALANCE PLAN		plan number 002 (PN) ▶			
					1c Effective da	te of plan		
					01/01/20			
2a Plan s Mailin	sponsor's name (emp g address (include ro	loyer, if for a single-employer plan) om, apt., suite no. and street, or P.0	O. Box)			entification Number		
City o	r town, state or provir	ice, country, and ZIP or foreign pos	tal code (if foreign, see ins	tructions)	(EIN) 91-0			
DIGEST	IVE HEALTH SI	PECIALISTS, P.S.			2c Sponsor's telephone number 253 - 272 - 5127			
3209 5	. 23RD ST., S	HITTE 340			2d Business co	de (see instructions)		
0202	. 2012 21., 2	310			621111			
TACOMA		WA 98405-160	2					
3a Plan a	administrator's name	and address X Same as Plan Spo	nsor.		3b Administrate	or's EIN		
					3c Administrate	or's telephone number		
4 If the this p	name and/or EIN of the lan, enter the plan sp	ne plan sponsor or the plan name honsor's name, EIN, the plan name	as changed since the last	return/report filed for	4b EIN			
	sor's name	and the second s	ma are plan namber nem	the last setam/report.	4d PN			
c Plan N	Name							
5a Total	number of participant	s at the beginning of the plan year .			5a			
		s at the end of the plan year		h	5b	91		
C Numb	er of participants with	account balances as of the end of	the plan year (only defined	d contribution plans	5c			
		articipants at the beginning of the p						
		articipants at the end of the plan ye		•	5d(1) 5d(2)			
e Numl	ber of participants wh	o terminated employment during the	e plan year with accrued b					
than	100% vested	or incomplete filing of this retur	n/ranart will be accessed	l velee manage and black	5e	0		
Under pen	alties of periury and o	ther penalties set forth in the instru	ctions. I declare that I have	e examined this return/rer	ort including if a	nlicable a Sabadula		
SB or Sche	edule MB completed a truencorrect, and con	and signed by an enrolled actuary, a	as well as the electronic ve	ersion of this return/report	, and to the best o	f my knowledge and		
SIGN	andy -	Fruge-	9//3/18	Cindy Fruge				
HERE	Signature of plan	administrator	Date	Enter name of individu	ual signing as plan	administrator		
SIGN					<u> </u>			
HERE	Signature of empl	oyer/plan sponsor	Date	Enter name of individu	ual signing as emp	loyer or plan sponsor		

Form	5500-	SF	2017

b	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cannot be a plan in a defined by a fixed by the plan cannot be a plan in a defined by the plan is a define	an indeper and condit rot use Fo	ndent qualified public ions.) rm 5500-SF and mus	accoun	tant (IC	QPA) • Form	5500.	X Yes	□ No
C	If the plan is a defined benefit plan, is it covered under the PBGC in If "Yes" is checked, enter the My PAA confirmation number from the							∐ Not det∉ (See instru	
Pa	rt III Financial Information			·		-			
7	Plan Assets and Liabilities		(a) Beginning	of Yea	r		(b) End	of Year	
а	Total plan assets	7a		,545,			(5) 2.1.4		54,015
b	Total plan liabilities	7b			784		-		882
c	Net plan assets (subtract line 7b from line 7a)	7с	9,	544,	221			12,1	53,133
8	Income, Expenses, and Transfers for this Plan Year		(a) Amour	nt		_	(b) To	otal	
a	Contributions received or receivable from: (1) Employers	8a(1)	1,	483,	161				
	(2) Participants	8a(2)				7/18	Tally and		
	(3) Others (including rollovers)	8a(3)							314==
b	Other income (loss)	8b	1,	172,	684	11.		Marie Control	
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		N/E	Ш÷			2,6	55,845
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		4,409					
	Certain deemed and/or corrective distributions (see instructions)	8e	<u> </u>						3/8/01
f_	Administrative service providers (salaries, fees, commissions)	8f		32,524					145
	Other expenses	8g							
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			E11 E			3	36,933
	Net income (loss) (subtract line 8h from line 8c)	8i	ig-ell elli					2,61	L8,912
j	Transfers to (from) the plan (see instructions)	8j							-100
Par	t IV Plan Characteristics								
9a 	If the plan provides pension benefits, enter the applicable pension ${\tt 1C}$								
b	If the plan provides welfare benefits, enter the applicable welfare for	eature code	es from the List of Pla	n Char	acteris	tic Code	es in the instru	ctions:	
Par	t V Compliance Questions								
10	During the plan year:				Yes	No	A	mount	
а	Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary Fi	duciary Correction	10a		х			
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	? (Do not ii	nclude transactions	10b		х			
С	Was the plan covered by a fidelity bond?			10c	Х			5.0	0,000
d						х			
е	Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som the plan? (See instructions.)	10e		Х					
f	Has the plan failed to provide any benefit when due under the plan	10f		Х					
g	Did the plan have any participant loans? (If "Yes," enter amount as	10g		х					
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	ctions and 29 CFR	10h		Х			=\}	
i .	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	e required	notice or one of the	10i					

Form	5500-SF	2017
------	---------	------

Page	3-	 1

Part VI Pension Funding Compliance					
11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions an (Form 5500) and line 11a below)	d complete Sch	edule S	В	X	Yes 🗌 1
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 ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	Code or sectio	n 302 o	f		Yes 🗓 N
If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see i granting the waiver.	. Month	d enter t		the lette Year	er ruling
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to lin	e 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 negative amount)	e left of a	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	X	lo
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 brocontrol of the PBGC?	ught under the	Yes X No			
C If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), ide which assets or liabilities were transferred. (See instructions.)		to	-		-
13c(1) Name of plan(s):	13c(2)	EIN(s)		13c(3	3) PN(s)
				_	
					
					

(Rev. August 2012)

Department of the Treasury Internal Revenue Service

Part I Identification

Application for Extension of Time To File Certain Employee Plan Returns

▶ For Privacy Act and Paperwork Reduction Act Notice, see instructions. ▶ Information about Form 5558 and its instructions is at www.irs.gov/form5558 OMB No. 1545-0212

File With IRS Only

Ā	Name of filer, plan administrator, or plan sponsor (see instructions)	В	Filor's	idonti	fidna number le				
	DIGESTIVE HEALTH SPECIALISTS, P.S.	B Filer's identifying number (see instructions) Employer identification number (EIN) (9 digits XX-XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX							
	Number, street, and room or suite no. (If a P.O. box, see instructions)								
	3209 S. 23RD ST., SUITE 340	Social security number (SSN) (9 digits XXX-XX-XXXX)							
	City or town, state, and ZIP code	1			, , , , , , , , , , , , , , , , , , , ,	(9	,		
	TACOMA, WA 98405-1602								
С	Plan name		Plan			year endir			
		r	umb	er T	MM	DD	YYYY		
	DIGESTIVE HEALTH SPECIALISTS, P.S. CASH BALANCE PLAN	0	0	2	12	31	2017		
Par	t II Extension of Time To File Form 5500 Series, and/or Form 89	55-S	SA	·					
1	Check this box if you are requesting an extension of time on line 2 to file the in Part 1, C above.	first f	orm :	5500 s	series return/r	eport for the	plan listed		
2	I request an extension of time until 10 / 15 / 2018 to file Form 5 Note. A signature IS NOT required if you are requesting an extension to file Form				nstructions).				
3	I request an extension of time until				structions).				
	The application is automatically approved to the date shown on line 2 and/or the normal due date of Form 5500 series, and/or Form 8955-SSA for which tand/or line 3 (above) is not later than the 15th day of the third month after the normal date.	his e:	ktensi	on is	(a) the Form trequested, ar	5558 is filed ad (b) the d	on or before ate on line 2		
Par 4	Extension of Time To File Form 5330 (see instructions) I request an extension of time until / / to file Form 5				8_ <u></u> _				
7	You may be approved for up to a 6 month extension to file Form 5330, after the		al due	e date	of Form 5330				
а	Enter the Code section(s) imposing the tax	•	а						
b	Enter the payment amount attached				. <u>.</u> ►	b			
с 5	For excise taxes under section 4980 or 4980F of the Code, enter the reversion/a State in detail why you need the extension:	meno	lment	date	▶	С			
					••	***************************************			

				-					
									
Under to prep	penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on to pare this application.	this for	m are t	rue, co	rrect, and compl	ete, and that I	am authorized		
Signa	ature ▶ Date ▶								

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Single-Employer Defined Benefit Plan Actuarial Information

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

2017

OMB No. 1210-0110

This Form is Open to Public Inspection

File as an attachment to F	orm 5500 or	5500-SF.	- 1		
For calendar plan year 2017 or fiscal plan year beginning 01/01/2017]	12/31/20	017		
Round off amounts to nearest dollar.					
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless re	asonable cat	use is established	i		
A Name of plan		B Three-dig	git		
DIGESTIVE HEALTH SPECIALISTS, INC., P.S. CASH BA	LANCE	plan num	ber (PN)	>	002
PLAN					
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	 	D Employer	Idontifica	tion Number (F	EINI\
Plan sponsor's name as shown on line 2a of Portification of about 5500-5P		D Etilbioker	ruentinca	mon vanimei (r	-11 v)
Digestive Health Specialists, Inc., P.S.		91-088042	6		
E Type of plan: X Single Multiple A Multiple B F Prior ye	ar plan size:	X 100 or fewer	101-9	500 More th	пал 500
Part I Basic Information					
1 Enter the valuation date: Month 01. Day 01 Yea	r 2017	_	-		
2 Assets:					
a Market value			2a		9,537,668
b Actuarial value		· · · · · · · · · · · · · · · · · · ·	2b		9,537,668
3 Funding target/participant count breakdown	Number of articipants		ted Funding Farget	(3) Total Funding Target	
a For retired participants and beneficiaries receiving payment		0		0	C
b For terminated vested participants		82		645,378	645,378
C For active participants		12		3,623,607	8,632,195
d Total		94		3,268,985	9,277,573
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)				<u> </u>	
a Funding target disregarding prescribed at-risk assumptions			4a		N. A. S.
b Funding target disregarding prescribed at-risk assumptions, but disregarding transition rule for					
status for fewer than five consecutive years and disregarding loading factor			4b		
5 Effective interest rate			5		5.73%
6 Target normal cost			6		1,257,231
Statement by Enrolled Actuary					
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statems accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking in combination; offer my best estimate of anticipated experience under the plan.	ents and attachmate account the a	ents, it any, is complete xperience of the plan a	e and accur nd reasona	ate, Each prescribe ble expectations) an	d assumption was applied in id such other assumptions, in
SIGN					
HERE Sara Ark				08/09/20	118
Signature of actuary				Date	
Sara Ark, FSA, EA, MAAA				170614	2
Type or print name of actuary			Most	ecent enrollme	ent number
Independent Actuaries, Inc.				503-520-0	848
Firm name		T _E	elephone	number (includ	ding area code)
4500 Kruse Way				*	
Suite 200 Lake Oswego OR 97035					
Address of the firm					
If the actuary has not fully reflected any regulation or ruling promutgated under the state	ute in comple	eting this schedul	e. check	the box and se	 e П

	Schedul	le SB (Form 5500) 20	17			Page	2						
Р	art II	Beginning of Yea	r Carryov	er and Prefunding Ba	lances								
7	Balance a	t beginning of prior yea	rafter applica	able adjustments (line 13 from	m prior	-	(a) Ca	arryover balance	e		Prefunc	ing bala	
	year)					-				0			0
8		•	-	nding requirement (line 35 fra	•	,,				0			0
9	Amount re	maining (line 7 minus l	ne 8)							0			Ö
10	Interest or	line 9 using prior year	s actual retur	n of <u>6.32</u> %						0			0
11	Prior year	's excess contributions	to be added t	o prefunding balance:									· .
		· · ·	•	8a from prior year)								26	3,664
				over line 38b from prior yea interest rate of6 . 05%			•					1	5,952
	• •		•	dule SB, using prior year's a									0
				r to add to prefunding balance	•							27	9,616
	d Portion	of (c) to be added to p	efunding bala	arice	******								0
12	Other redu	uctions in balances due	to elections	or deemed elections	**********				·	0			0
13	Balance a	t beginning of current y	ear (line 9 +)	ine 10 + liné 11d – line 12)						0			0
F	art III	Funding Percei	itages				<i>_</i>				,		
14	Funding to	arget attainment percer	tage		**********						. 14	102	.80%
										***********	. 15	102	.80%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce year's funding requirement							16	100	.17%			
17	If the curre	ent value of the assets	of the plan is	less than 70 percent of the i	funding ta	arget,	enter suc	h percentage			. 17		%
F	art IV	Contributions a	nd Liquid	ity Shortfalls									
18	Contribution	ons made to the plan fo	r the plan ye	ar by employer(s) and emplo									-
((a) Date MM-DD-YY			(c) Amount paid by employees		a) Dal DD-Y	le YYY):	(b) Amount employe		У		unt paid loyees	ру
	5/04/20		78,512	0									
0	5/31/20)17	177,811	0									
.0	6/26/20	117	177,811	0									
	7/25/20	017	177,811	0							·		
C	8/30/20	017	177,811	0									
C	9/25/20	017	177,811	0									
	.0/30/20	017	177,811	.0									
	1/22/20	017	177,811	.0									
	1/02/20	018	159,245	Ó.									
							Liairs			40.7 40/-			
			£!.		Totals		18(b)			434 18(0	,		
19				uctions for small plan with a					19a				
				num required contributions in the contributions in the contribution date					191				
				ired contribution for current ye					190			1,4	27,962
20		contributions and liquid							1				
20	a Did the	plan have a "funding s	hortfall" for th	ne prior year?								Yes	X No
				installments for the current								Yes	☐ No
				mplete the following table as			Í						
	. o n illic-2	and the 1 dot occurrency		Liquidity shortfall as of en	d of quar	ter of	this plan	year					
		(1) 1st		(2) 2nd			(3)	3rd			(4)	4th	

F	art V	Assumpti	ons Used to Determine	Funding Target and Targ	et Normal Cost		
21	Discount	rate:					
	a Segme	ent rates:	1st segment: 4.16 %	2nd segment: 5 . 72 %	3rd segment; 6.48%	- 1	N/A, full yield curve used
	b Applica	able month (er	nter code)			21b	4
22	Weighted	average retire	ement age			22	62
23	Mortality	table(s) (see	instructions) X Pres	cribed - combined Presc	ribed - separate	Substitu	ite
Pa	art VI	Viscellane				<u></u>	
24		-	=	arial assumptions for the current pl	-		
25	Has a me	thod change l	been made for the current plan	year? If "Yes," see instructions re	egarding required attach	ment	Yes X No
26	is the pla	n required to p	provide a Schedule of Active P	articipants? If "Yes," see instruction	ons regarding required a	atiachmen	t
27				r applicable code and see instruction		27	
P	art VII			um Required Contribution			
28	Unpaid n	inimum requir	red contributions for all prior ye	ears	************************	28	0
29							0
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)						0
Pa	art VIII	Minimum	Required Contribution	For Current Year			
31	Target no	ormal cost and	l excess assets (see instruction	ns):			
	a Target i	normal cost (li	ne 6)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		31a	1,257,231
	b Excess	260,095					
32	32 Amortization installments; Outstanding Balance						Installment
	a Net she	ortfall amortiza	ation installment			0.	0
	b Waiver	amortization i	Installment			0	0
33		r has been ap	oproved for this plan year, ente lay Year	er the date of the ruling letter granti) and the waived amount	ng the approval	33	-
34	Total fund	ding requireme	ent before reflecting carryover/	/prefunding balances (lines 31a - 3	1b + 32a + 32b - 33)	34	997,136
	<u>, i</u>			Carryover balance	Prefunding balas	ice.	Total balance
35			se to offset funding	0		0	0
36	Additiona	l cash require	ment (line 34 minus line 35)			36	997,136
	· Contribut	ions allocated	toward minimum required cor	ntribution for current year adjusted	to valuation date (line	37	1,427,962
38	Présent v	alue of exces	s contributions for current year	r (see instructions)			
						38a	430,826
	a Total (excess, if any, of line 37 over line 36) b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances						O
39	39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)						0
						40	0
	rt IX			Pension Relief Act of 2010		5)	
41	If an elec	<u> </u>	e to use PRA 2010 funding reli				
	a Schedu	le elected					2 plus 7 years 15 years
	b Eligible	plan year(s)	for which the election in line 4	1a was made		20	008 2009 2010 2011
42						42	
43	43 Excess installment acceleration amount to be carried over to future plan years						

2017 Form 5500 Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Actuarial Method for Minimum Required Contribution

Asset Valuation Method Fair market value.

Valuation Date First day of plan year.

Yield Curve Selected 24-month average Segmented Yield Curve, subject to

corridor provided by MAP-21 as adjusted by the Highway and Transportation Funding Act of 2014.

Lookback Month for Determining

Segment Interest Rates

4th month prior to valuation date.

Actuarial Assumptions for Minimum Required Contribution

Segment Interest Rates First Segment (Under 5 years): 4.16%

Second Segment (5 to 19 years): 5.72% Third Segment (20 or more years): 6.48%

Assumed Form of Payment Lump sum.

Lump Sum Payment Assumptions Projected Hypothetical Account Balance discounted by

applying the appropriate yield curve segment to

deferral period.

Interest Rate to Project Balances 5.5%.

Assumed Commencement Date Normal Retirement Date.

Average Retirement Age Age 62.

Mortality

Pre-Retirement None.

Post-Retirement See lump sum payment assumptions (above).

Salary Scale No explicit assumption.

2017 Form 5500 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Concluded)

Turnover Rate No explicit assumption.

Expenses None.

Future Compensation Actual compensation for prior year.

Future Annual Hours Worked Actual hours worked in prior year, with annualization for

new hires.

2017 Form 5500 Schedule SB, Part V – Summary of Plan Provisions

1. Effective Date

January 1, 2010. Last amendment effective January 1, 2013.

2. Plan Year

January 1 to December 31.

3. Plan Eligibility

Eligible Employees

All employees except those whose retirement benefits are subject to collective bargaining, certain non-resident aliens with no US income, leased employees, and anyone who is not employed as a doctor or receptionist.

Requirements

Later of attainment of age 19 and completion of 1 year of service.

Entry date

January 1 or July 1 coinciding with or next following completion of

eligibility requirements.

4. Years of Service

Eligibility 12-Month period commencing on employee's date of hire during which

the employee is credited with at least 1,000 hours; switches to plan year on anniversary of employee's date of hire if employee fails to complete

1,000 hours in first 12-month period.

Vesting Plan year during which employee is credited with at least 1,000 hours of

service.

Benefit Plan year during which the participant is credited with at least 1,000

hours of service.

5. Normal Retirement

Eligibility The first day of the month coincident with or following the later of the

participant's 62nd birthday or 5 years of plan participation.

Benefit Hypothetical Account Balance resulting from annual pay credits and

interest credits.

6. Pay Credits As specified in plan document for select doctors.

2% of compensation for receptionists.

0% of compensation for all other participants.

EIN: 91-0880426 PN: 002

2017 Form 5500 Schedule SB, Part V – Summary of Plan Provisions (Continued)

7. Interest Credits

Lesser of 5.5% or third segment rate applicable to 417(e).

8. Early Retirement

Not provided.

9. Late Retirement

Eligibility

Defer commencement of benefit beyond normal retirement date.

Benefit

Hypothetical Account Balance.

10. Disability Benefit

Not provided.

11. Death Benefit

Eligibility

Death of participant prior to commencement of benefits.

Benefit

Hypothetical Account Balance.

12. Termination Benefit

Eligibility

Termination of employment for reasons other than retirement or death.

Benefit

A percentage of a participant's accrued benefit based on the following

schedule:

Years of Vesting Service

Vested Percent

Less than 3

0%

3 or more

100%

13. Compensation

Limits

\$200,000 as indexed; \$270,000 for plan years beginning in or after 2017.

Plan

W-2 compensation. Compensation includes regular pay and excludes leave cashouts paid within 2% months of the participant's severance from employment. All other types of post-severance compensation are

excluded from compensation.

14. Accrued Benefit

Life annuity which is the Actuarial Equivalent of the Hypothetical Account

Balance.

2017 Form 5500 Schedule SB, Part V – Summary of Plan Provisions (Concluded)

15. Normal Form of Benefit Life annuity which is the Actuarial Equivalent of the Hypothetical Account

Balance.

16. Optional Forms of Benefit Lump sum, joint & survivor annuity (50%, 75%, 100%).

17. Actuarial Equivalent

Interest 5.5% pre- and post-retirement.

Mortality Pre-retirement: None.

Post-retirement: Applicable mortality table.

§417(e) Stability Period is plan year; lookback month is third month preceding

plan year.

18. Top-Heavy Provisions In the event the plan becomes top-heavy, certain provisions will apply.

Generally, a plan is top-heavy if more than 60% of the total present value of accrued benefit and account balances are held for key employees, as

defined in the Internal Revenue Code.

Minimum Accrual Top-heavy minimums are provided by contributions to a companion

profit sharing plan.

Vesting The regular vesting schedule meets the minimum requirements.

Status Plan is top-heavy.

None.

19. Changes Since

Last Report

EIN: 91-0880426 PN: 002

2017 Form 5500 Schedule SB, Line 26 – Schedule of Active Participant Data

Schedule of Active Participant Data

						Benefit	Service		_		
Age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & up	Total
Under 25		3									3
25-29		11	3								14
30-34		4	4								8
35-39	-	6	1								7
40-44		2	11								13
45-49		4	4								8
50-54		3	12			5					15
55-59			7								7
60-64		1	6								7
65-69											0
70 & up											0
Total	0	34	48	0	0	0	0	0	0	0	82

SCHEDULE SB

(Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor

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

OMB No. 1210-0110

2017

This Form is Open to Public

Employee Benefits Security Administration	Themal Actende Code (the Code).					
Pension Benefil Guaranty Corporation File as an attachment to Form 5500 or 5500-SF.						
For calendar plan year 2017 or fiscal pla	n year beginning 01/01/2	2017	and ending		12/31/20	17
▶ Round off amounts to nearest doll			900			
Caution: A penalty of \$1,000 will be	assessed for late filling of this report u	nless reasonable cau		-		
A Name of plan	TALISTS, INC., P.S. CAS	SH BALANCE	B Three-digi		,	002
PLAN	rantoto, and,, the one		plan numb	er (PN)		002
C Plan sponsor's name as shown on line	e 2a of Form 5500 or 5500-SF		D Employer Id	dentificat	ion Number (El	N)
Dispersion Health Chee	ialists Inc. D.S.		91-0880426	:		
Digestive Health Spec						
E Type of plan: X Single Multiple.	A Multiple-B	Prior year plan size:	100 or fewer	101-5	00 More tha	an 500
Part I Basic Information					0.17	
1 Enter the valuation date:	Month 01 Day 01	Year 2017				
2 Assets:			ar.			
a Market value				2a		9,537,668
b Actuarial value	***************************************			2b		9,537,668
3 Funding larget/participant count broad	eakdown		Number of rticipants		ed Funding arget	(3) Total Funding Target
a For relieved participants and hand	ficiaries receiving payment		0		0	0
			82	-	645,378	645,378
	ls,		12		,623,607	8,632,195
			94		,268,985	9,277,573
					,200,505	3,2,,,3,5
•	the box and complete lines (a) and (. 4a		Marin — Name of the last of th
a Funding target disregarding pres	cribed at-risk assumptions		aun baan in et ele			
b Funding target reflecting at-risk a status for fewer than five consec	issumptions, but disregarding transition utive years and disregarding loading	factorfactor	ave been in al-is	4b		727
The state of the s				. 5	1000	5.73%
			11.56.1	. 6		1,257,231
Statement by Enrolled Actuary	114 174					
To the best of my knowledge, the information sur	oplied in this schedule and accompanyling schedul In my opinion, each other assumption is reasonab	es, statements and attachme le (taking into account the ex	nts, if any, is complete perience of the plan an	and accura d reasonab	to. Each prescribed le expectations) and	assumption was applied in such other assumptions, in
combination, offer my best estimate of anticipate	d experience under the plan.	4				
SIGN	\					
HERE Sara Ark	<i>X</i>				08/09/20	1.8
	Signature of actuary				Date	
Sara Ark, FSA, EA, MAAA	1000				1706142	
Туре	or print name of actuary				ecent enrollmer	
Independent Actuaries, I	nc.		_		503-520-0	848
	Firm name		Te	lephone	number (includ	ing area code)
4500 Kruse Way					.7%	
Suite 200	7035					
Lake Oswego OR 9	Address of the firm		70			
		the statute is comple	ting this schodule	check	the hox and see	e
If the actuary has not fully reflected any r	egulation of ruling promotgated under	the statute in comple	ang tilis schedule	, oncor	IIIO OON BIIG GO	e []

G3406	
0:10 m. in a	ï
Page 2	ı
t ogo —	Ł

Schedule SB (Form 5500) 2013	Schedule SB	(Form 5500)	2017
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-		and an af V 0		or and Drofundian Do	lan	COC						
Par	TII Beg	inning of Year Ca	arryove	er and Prefunding Ba	ııdıl	1000	(a) Ca	arryover balance		(b) P	efundir	ig balance
				ble adjustments (line 13 fro					0			0
				ding requirement (line 35 fr					0			0
9 /	Amount remaini	ng (line 7 minus line 8))						0			0
10 II	nterest on line 9	using prior year's act	ual retur	n of <u>6.32</u> %					0			0
11 F	Prior year's exce	ess contributions to be	added t	o prefunding balance:								
ā	a Preșent value	of excess contribution	s (line 3	8a from prior year)								263,664
	b(1) Interest or	the excess, if any, of	line 38a	over line 38b from prior year interest rate of 6.059	ar							15,952
ŀ	b(2) Interest or	line 38b from prior ye	ear Sche	dule SB, using prior year's a	actua	al			-			
				والمرامط ممالح والمراجع والمراجع						NII-II		0
				r to add to prefunding balance								279,616
(d Portion of (c)	to be added to prefund	ding bala	ince								0
12 (Other reduction	s in balances due to el	lections of	or deemed elections	****			41	0			C
13 E	Balance at begi	nning of current year (line 9 + 1	ine 10 + line 11d - line 12).					0			(
Pa	rt III. Fu	nding Percentag	es									
				.,,.,				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			14	102.80%
_											15	102.80%
16	Prior year's fund	ding percentage for pu	rposes o	f determining whether carry	over	r/prefunding	balance	s may be used to	reduce	current	16	100.17%
17 i	If the current va	lue of the assets of the	plan is	less than 70 percent of the	fund	Ing target, e	enter suc	h percentage			17	%
Pa	art IV Co	ontributions and	Liquid	ity Shortfalls				1157				
	and the second second			ar by employer(s) and empl	oyee	is:		7200				
	(a) Date	(b) Amount paid		(c) Amount paid by		(a) Date		(b) Amount pa		(0		nt paid by
(M	M-DD-YYYY)	employer(s)		employees	-	(MM-DD-Y)	(YY)	employer(s)	4	empl	oyees
05	/04/2017		8,512	0								
	/31/2017		7,811	0	-					-		
	/26/2017		7,811	0	-				-		-	
	/25/2017		7,811	0	-							
	3/30/2017		7,811	0	-		HEAR					
	/25/2017		7,811	0	-				- 2	-		2004-00-00
)/30/2017		7,811	0	-							
	1/22/2017		7,811	0	-				-			
01	/02/2018	155	9,245	0	+				-11.50		-	
					H							
					-		40%	2 4	no 4	34 18(c)		
					10	otals >	18(b)	1,4	82,4	34 10(0)	_	
19	Discounted em	ployer contributions -	see inst	ructions for small plan with a	a val	uation date	after the	beginning of the	year:			
	a Contribution	s allocated toward unp	aid mini	mum required contributions	from	n prior years	S		19a			
				justed to valuation date					19b			,
				ired contribution for current y					19c			1,427,96
20		ibutions and liquidity s										
20	a Did the blan	have a "funding short	fall" for Il	he prior year?				***************************************	.,,.,,,		[Yes X No
	h If line and in	"Ves " were required	nuadedv	installments for the current	yea	r made in a	timely m	anner?		***********		Yes No
				mplete the following table a								
	C It line 20a is	res, see instruction	o and co	Liquidity shortfall as of e	nd of	f quarter of	this plan	year				
-	(1)	1st		(2) 2nd				3rd	-		(4) 4	th
	1.7.											

21 Discount rate: a Segment rates: 1st segment: 4 . 16 % 5 . 72 % 3rd segment: 6 . 48 % N/A, full y b Applicable month (enter code)	eield curve used 4 62
b Applicable month (enter code)	62
22 Weighted average retirement age	
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 requirements of the current plan year?	
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 requ	
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding requ	
allactifient	
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	. Yes X No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	.X Yes No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	0.550
Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years	
28 Unpaid minimum required contributions for all prior years	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	0.
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	0.
Part VIII Minimum Required Contribution For Current Year	
31 Target normal cost and excess assets (see instructions):	
a Target normal cost (line 6)	1,257,231
b Excess assets, if applicable, but not greater than line 31a	260,095
Out to Pro Palessa	200,000
32 Amortization installments; Outstanding Balance Inst	ialiment
52 Ambridation matameters,	
VZ Ambitization installabelits,	tallment
a Net shortfall amortization installment	tallment 0
a Net shortfall amortization installment	tallment 0
a Net shortfall amortization installment	dallment 0
a Net shortfall amortization installment	997, 1.36
a Net shortfall amortization installment	997, 1.36
a Net shortfall amortization installment	997, 1.36 I balance 0 997, 136
a Net shortfall amortization installment	997 , 1.36 I balance
a Net shortfall amortization installment	997, 1.36 I balance 0 997, 136
a Net shortfall amortization installment 0 b Waiver amortization installment 0 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 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) 34 Carryover balance Prefunding balance Total 35 Balances elected for use to offset funding requirement (line 34 minus line 35) 36 Additional cash requirement (line 34 minus line 35) 36 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 37) 38 Present value of excess contributions for current year (see Instructions) 38a	997,136 I balance 0 997,136
a Net shortfall amortization installment	997,136 balance
a Net shortfall amortization installment	997,136 I balance 0 997,136 1,427,962 430,826
a Net shortfall amortization installment	997,136 I balance 0 997,136 1,427,962 430,826 0
a Net shortfall amortization installment	997,136 I balance 0 997,136 1,427,962 430,826 0
a Net shortfall amortization installment	997,136 balance
a Net shortfall amortization installment	997,136 balance
a Net shortfall amortization installment	997,136 balance

2017 Form 5500 Schedule SB, Part V - Summary of Plan Provisions

1. Effective Date

January 1, 2010. Last amendment effective January 1, 2013.

2. Plan Year

January 1 to December 31.

3. Plan Eligibility

Eligible Employees

All employees except those whose retirement benefits are subject to collective bargaining, certain non-resident aliens with no US income, leased employees, and anyone who is not employed as a doctor or receptionist.

Requirements

Later of attainment of age 19 and completion of 1 year of service.

Entry date

January 1 or July 1 coinciding with or next following completion of

eligibility requirements.

4. Years of Service

Eligibility 12-Month period commencing on employee's date of hire during which

the employee is credited with at least 1,000 hours; switches to plan year on anniversary of employee's date of hire if employee fails to complete

1,000 hours in first 12-month period.

Vesting Plan year during which employee is credited with at least 1,000 hours of

service.

Benefit Plan year during which the participant is credited with at least 1,000

hours of service.

5. Normal Retirement

Eligibility The first day of the month coincident with or following the later of the

participant's 62nd birthday or 5 years of plan participation.

Benefit Hypothetical Account Balance resulting from annual pay credits and

interest credits.

6. Pay Credits As specified in plan document for select doctors.

2% of compensation for receptionists.

0% of compensation for all other participants.

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2017 Form 5500 Schedule SB, Part V – Summary of Plan Provisions (Continued)

7. Interest Credits Lesser of 5.5% or third segment rate applicable to 417(e).

8. Early Retirement Not provided.

9. Late Retirement

Eligibility Defer commencement of benefit beyond normal retirement date.

Benefit Hypothetical Account Balance.

10. Disability Benefit Not provided.

11. Death Benefit

Eligibility Death of participant prior to commencement of benefits.

Benefit Hypothetical Account Balance.

12. Termination Benefit

Eligibility Termination of employment for reasons other than retirement or death.

Benefit A percentage of a participant's accrued benefit based on the following

schedule:

<u>Years of Vesting Service</u>
Less than 3
3 or more

Vested Percent
0%
100%

13. Compensation

Limits \$200,000 as indexed; \$270,000 for plan years beginning in or after 2017.

Plan W-2 compensation. Compensation includes regular pay and excludes

leave cashouts paid within 2½ months of the participant's severance from employment. All other types of post-severance compensation are

excluded from compensation.

14. Accrued Benefit Life annuity which is the Actuarial Equivalent of the Hypothetical Account

Balance.

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2017 Form 5500 Schedule SB, Part V – Summary of Plan Provisions (Concluded)

15. Normal Form of Benefit Life annuity which is the Actuarial Equivalent of the Hypothetical Account

Balance.

16. Optional Forms of Benefit Lump sum, joint & survivor annuity (50%, 75%, 100%).

17. Actuarial Equivalent

Interest 5.5% pre- and post-retirement.

Mortality Pre-retirement: None.

Post-retirement: Applicable mortality table.

§417(e) Stability Period is plan year; lookback month is third month preceding

plan year.

18. Top-Heavy Provisions In the event the plan becomes top-heavy, certain provisions will apply.

Generally, a plan is top-heavy if more than 60% of the total present value of accrued benefit and account balances are held for key employees, as

defined in the Internal Revenue Code.

Minimum Accrual Top-heavy minimums are provided by contributions to a companion

profit sharing plan.

Vesting The regular vesting schedule meets the minimum requirements.

Status Plan is top-heavy.

19. Changes Since

Last Report

None.