Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110 1210-0089

2017

This Form is Open to Public Inspection

Part I	Annual Report	t identification information	1					
For calend	lar plan year 2017 or fi	iscal plan year beginning 01/01/2	2017		and ending 12	2/31/2017		
A This re	turn/report is for:	X a single-employer plan			n (not multiemployer) (l		-	
		a one-participant plan		eign plan	,			,
B This ret	urn/report is	the first return/report	the fi	nal return/report				
		x an amended return/report	a sho	ort plan year return	report (less than 12 mo	onths)		
C Check	box if filing under:	Form 5558		matic extension		DFVC pro	ogram	
		special extension (enter desc						
Part II	Basic Plan Info	ormation—enter all requested in	nformation					
1a Name	•	& REHABILITATION DEFINED BE	NEFIT PL	AN		1b Three plan n (PN)	umber	001
						1c Effecti	ve date of	
Mailin	g address (include roo	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.C				2b Emplo	yer Identif	ication Number
	City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) BERTY PHYSICAL MEDICINE & REHABILITATION							none number -8414
						2d Busine		see instructions)
	CK AVENUE CK, NY 11021		621111					
	· 							
3a Plan a	3a Plan administrator's name and address ∑ Same as Plan Sponsor.							EIN
						3c Admin	istrator's to	elephone number
		ne plan sponsor or the plan name h				4b EIN		
	sor's name	misor's name, Lin, the plan hame a	and the pio	an number nom m	e last return/report.	4d PN		
C Plan	Name							
5a Total	number of participants	s at the beginning of the plan year.				5a		5
		s at the end of the plan year			l l	5b		5
		account balances as of the end of				5c		
d(1) To	tal number of active pa	articipants at the beginning of the p	lan year			5d(1)		3
		articipants at the end of the plan ye				5d(2)		2
than	100% vested	o terminated employment during the				5e		3
		or incomplete filing of this return						
SB or Sch		ther penalties set forth in the instruand signed by an enrolled actuary, andlete.						
SIGN	Filed with authorized	d/valid electronic signature.	0	6/28/2018	BENJAMIN CHANG			
HERE	Signature of plan a	administrator	[Date	Enter name of individu	ual signing a	s plan adn	ninistrator
SIGN	Filed with authorized	d/valid electronic signature.	0	6/28/2018	BENJAMIN CHANG			

Date

HERE

Enter name of individual signing as employer or plan sponsor

Form 5500-SF 2017 Page **2**

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 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year Part III Financial Information 7 Plan Assets and Liabilities	Not determined (See instructions.)		
Part III Financial Information Financial Information Part III Financial Information			
Part III Financial Information 7 Plan Assets and Liabilities	(See instructions.)		
7 Plan Assets and Liabilities (a) Beginning of Year (b) End of a Total plan assets (subtract line 7b from line 7a)	,		
a Total plan assets			
b Total plan liabilities	of Year		
C Net plan assets (subtract line 7b from line 7a)	1445000		
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers	0		
a Contributions received or receivable from: (1) Employers 8a(1) 175000 (2) Participants 8a(2) 0 (3) Others (including rollovers) 8a(3) 0 b Other income (loss) 8b 224197 C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c d Benefits paid (including direct rollovers and insurance premiums to provide benefits) 8d 0 e Certain deemed and/or corrective distributions (see instructions) 8e 0 f Administrative service providers (salaries, fees, commissions) 8f 0 g Other expenses 8g 0	1445000		
(1) Employers 8a(1) 175000 (2) Participants 8a(2) 0 (3) Others (including rollovers) 8a(3) 0 b Other income (loss) 8b 224197 c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c d Benefits paid (including direct rollovers and insurance premiums to provide benefits) 8d 0 e Certain deemed and/or corrective distributions (see instructions) 8e 0 f Administrative service providers (salaries, fees, commissions) 8f 0 g Other expenses 8g 0	otal		
(3) Others (including rollovers)			
b Other income (loss)			
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)			
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)			
to provide benefits)	399197		
f Administrative service providers (salaries, fees, commissions)			
g Other expenses			
h Total expenses (add lines 8d, 8e, 8f, and 8g)			
	0		
i Net income (loss) (subtract line 8h from line 8c)	399197		
j Transfers to (from) the plan (see instructions)			
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 instruction of the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instruction of the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instruction of the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instruction of the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instruction of the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instruction of the plan provides pension benefits and the plan pension benefits a	uctions:		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instru	ctions:		
Part V Compliance Questions			
10 10 10 10 10 10 10 10 10 10 10 10 10 1	mount		
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)			
reported on line 10a.)			
C Was the plan covered by a fidelity bond?			
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?			
Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)			
f Has the plan failed to provide any benefit when due under the plan?			
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)			
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

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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

Internal Revenue Code (the Code).

This Form is Open to Public Inspection

OMB No. 1210-0110

2017

	, ,	▶ File as an atta	chment to Form 5500	or 5500-SF.							
For	calendar plan year 2017 or fiscal plan	n year beginning 01/01/201	7	and ending	g 12/3	1/2017					
	Round off amounts to nearest dolla Caution: A penalty of \$1,000 will be a		ort unless reasonable	cause is established	d.						
A١	lame of plan IBERTY PHYSICAL MEDICINE & RE			B Three-diq	git	•	001				
	Plan sponsor's name as shown on line IBERTY PHYSICAL MEDICINE & RE			D Employer	D Employer Identification Number (EIN) 20-5670284						
Ет	ype of plan: X Single Multiple-A	A Multiple-B	F Prior year plan size	e: X 100 or fewer	101-5	More th	an 500				
P	art I Basic Information										
1	Enter the valuation date:	Month01 Day01	Year <u>2017</u>								
2	Assets:	•									
	a Market value				2a		1042996				
	b Actuarial value				2b		1042996				
3	Funding target/participant count bre	eakdown		(1) Number of participants		ted Funding Farget	(3) Total Funding Target				
	a For retired participants and benef	iciaries receiving payment		0		0	0				
	b For terminated vested participant	'S		2		23386	23386				
	C For active participants			3		552904	552904				
	d Total			5		576290	576290				
4	If the plan is in at-risk status, check										
	a Funding target disregarding preso	cribed at-risk assumptions			4a						
	b Funding target reflecting at-risk as at-risk status for fewer than five or				4b						
5	Effective interest rate		<u> </u>		_						
6	Target normal cost				6		733				
3	ement by Enrolled Actuary To the best of my knowledge, the information suppaccordance with applicable law and regulations. In combination, offer my best estimate of anticipated	n my opinion, each other assumption is reas									
ŀ	IERE					04/08/201	9				
LI	Si SA PENPEK	gnature of actuary				Date 17-06954	ı				
		or print name of actuary			Most re	ecent enrollmer	nt number				
PI	ENPEK ACTUARIAL CONSULTING,					865-671-05	34				
	O BOX 24553 NOXVILLE, TN 37933	Firm name		Te	lephone	number (includ	ing area code)				
	ļ.	Address of the firm									
	actuary has not fully reflected any re-	gulation or ruling promulgated un	nder the statute in com	pleting this schedule	e, check	the box and see					

Р	art II	Begir	nning of Year	Carryov	er and Prefunding B	alances							
							(a) C	arryover balance		(b) P	refundii	ng balar	nce
7		•	0 , ,		able adjustments (line 13 fro	•		(0			167	731
8	Portion e	lected fo	r use to offset pric	r year's fur	nding requirement (line 35 f	rom prior							
	, ,								0				0
9		`	, , , , , , , , , , , , , , , , , , , ,					(0		16731		
10					rn of18.29_%				0			30	060
11	-				to prefunding balance:								
				,	88a from prior year)							2426	535
	Sch	nedule SI	B, using prior year	's effective	a over line 38b from prior ye interest rate of6.00	%						14	558
	. ,			-	edule SB, using prior year's							0	
	C Total available at beginning of current plan year to add to prefunding balance											257	
	d Portion	n of (c) to	be added to prefe	unding bala	ance								0
12	12 Other reductions in balances due to elections or deemed elections									0			
13	13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)									197	791		
F	Part III Funding Percentages												
14 Funding target attainment percentage									14	17	7.55%		
	15 Adjusted funding target attainment percentage									i	15	18	0.98%
16 Dries year's funding percentage for purposes of determining whether corrections haloned may be used to reduce aurent									16	12	1.95%		
17	7 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage												
Р	art IV	Con	tributions an	d Liquid	ity Shortfalls					'			
18	Contribut	tions mad	de to the plan for t	he plan yea	ar by employer(s) and empl	oyees:							
1)	(a) Date MM-DD-Y		(b) Amount p employer		(c) Amount paid by employees		(b) Amount paid by DD-YYYY) employer(s)				(c) Amount paid by employees		
C	03/22/2018	3		175000	0								
						Totals ▶	18(b)		475000	18(c)			
19	Discount	ad ample	vor contributions	ann inatri	uctions for small plan with a			haginning of the	175000	10(0)			0
13			•		num required contributions				19a				0
	_				usted to valuation date				19b				0
				•	red contribution for current ye				19c			163	300
20			itions and liquidity			rai aajaotoa to						100	
	,				e prior year?							Yes	No
			_		installments for the current							Yes	No
	C If line	20a is "Y	es," see instructio	ns and con	nplete the following table as	applicable:						_	
					Liquidity shortfall as of en		of this plan y	rear ear					
		(1) 1s	t		(2) 2nd		(3)	3rd			(4) 4th	l	

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	iter code)			21b	0					
22	Weighted	average retire	ement age			22	62					
23	Mortality	table(s) (see i	nstructions) X Pres	cribed - combined Preso	cribed - separate	Substitu	ite					
Pa	art VI	Miscellane	ous Items									
24		•	•	arial assumptions for the current p	•		· ·					
25	Has a me	thod change b	peen 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 instruction	ons regarding required a	attachmen	tYes X No					
27				r applicable code and see instructi		27						
Pi	Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years											
			ed contributions for all prior ye		28	0						
29	Discounte	ed employer co	ontributions allocated toward u	unpaid minimum required contribut	ions from prior years	29	0					
30	Remainin	g amount of u	npaid minimum required conti	ibutions (line 28 minus line 29)		30	0					
Pa	art VIII	Minimum	Required Contribution	For Current Year								
31												
	a Target r	normal cost (li	31a	733								
	b Excess	assets, if app	licable, but not greater than lir	ne 31a		31b	733					
32	Amortizat	ion installmen	ts:		Outstanding Bala	alance Installment						
	a Net sho	ortfall amortiza	tion installment			0 0						
					1	0	0					
33	If a waive (Month _	r has been ap	proved for this plan year, ente ay Year	r 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	0					
				Carryover balance	Prefunding balar	nce	Total balance					
35			e to offset funding	0		0	0					
36	-				ı	36	0					
37	Contribut	ions allocated	toward minimum required cor	tribution for current year adjusted	to valuation date (line	37	163300					
38			s contributions for current year									
			•			38a	163300					
	,	•	· · · · · · · · · · · · · · · · · · ·	efunding and funding standard ca		38b	0					
39	Unpaid m	inimum requir	ed contribution for current yea	ır (excess, if any, of line 36 over lir	ne 37)	39	0					
40	Unpaid m	inimum requir	ed contributions for all years			40	0					
Pa	rt IX	Pension	Funding Relief Under I	Pension Relief Act of 2010	(See Instructions	s)						
41	If an elect	ion was made	to use PRA 2010 funding reli	ef for this plan:								
	a Schedu	le elected				Г	2 plus 7 years 15 years					
	b Eligible	plan year(s) f	or which the election in line 41	a was made			' 					
42						42	<u> </u>					
43	Excess in	stallment acce	eleration amount to be carried	over to future plan years		43						

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filled under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

OMB Nos. 1210-0110 1210-0089

2017

This Form is Open to Public

Employee Banaria Saconty Administration	_[lifelusi yazatina cona (nia i	20d a).		Inspection			
Pension Benefit Guaranty Corporation	➤ Complete all entries in a	ccordance with the instruc	tions to the Form 550	0-SF.				
Part Annual Report	Identification Information	1						
For celendar plan year 2017 or fla	scal plan year beginning	01/01/2017	and ending	12/31/	2017			
A This return/report is for: B This return/report is:	x a single-employer plan a one-participant plan the first return/report	a list of participating et a foreign plan the final return/report	mployer information in a	accordance wi	ng this box must attach th the form instructions.)			
	x an amended return/report x x x x x x x x x x x x x x x x x x x	a shori plan year retur	n/report (less than 12 m	nonths) ,				
C Check box If filing under:	Form 5558 special extension (enter desc	eutomatic extension	•	DFV	C program			
Partill Basic Plan Info	ormation enter all requested	information						
1a Name of plan	·			1b Three-				
Liberty Physical Me	edicine & Rehabilitatio	on Defined Benefit	Plan	plan nt (PN) ►				
				1c Effectiv	ve dete of plan			
Mailing Address (Include roo	oyer, if for a single-employer plan) om, apt., suite no. and street, or P	.Ö. Box)	-uationa)		yer Identification Number 20-5670284			
	City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) Liberty Physical Medicine & Rehabilitation							
156 Schenck Avenue	2d Business code (see Instructione) 621111							
US Great Neck NY 11021								
3a Plan administrator's name a	and address X Same as Plan Sp	oonaor		3b Administrator's EIN				
				3c Admin	Istrator's telephone number			
4 If the name and/or EIN of the	ne plan sponsor or the plan name h onsor's namo, EIN, the plan name	nas changed since the last r and the plan number from ti	eturn/report filed for ne last return/report.	4b EIN				
Sponsor's name Plan Name				4d PN				
59 Total number of participants	s at the beginning of the plan year		<u></u>	. 5a	5			
	s-ai-the-end-of-the-plan-year				5.			
 Number of participants with 	account balances as of the end o	f the plan year (only defined	contribution plans	50				
	rticipants at the beginning of the p		***************************************	5d(1)	3			
, ,	orticipants at the end of the plan ye			5d(2)	2			
e Number of participants who less than 100% vested	terminated employment during th		nefits that were	5e	3			
Caution: A penalty for the late	or incomplete filing of this retu	rn/report will be assessed	l uniess reasonable c	ause Is estab	lished.			
Under penalties of perjury and o	other penalties set forth in the instr and signed by an enrolled actuary	ructions, I decl are that I hav , as well as the electronic ve	examined this return/	report, includir	ig, if applicable, a Schedule			
SIGN Minau	~ /ln	81/8619	Benjamin Chang					
HERE Signature of plan add	ministrator	Dete	Enter name of Individu	ual eigning as	plan administrator			
elan // au	, , ,	6/28/18	Benjamin Chang					
HERE Signature of Imploye		Date	Enter name of individu	ual signing as	employer or plan aponsor			
					E EEAA AE (AA43)			

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6a	Were all of the plan's assets during the plan year invested in eligible	assets? (See Instructions.)	.,,		.,		[X Yes [No
b	Are you claiming a waiver of the annual examination and report of a	n Indepen	dent qualified public accou	ntant	(IQPA	4)				
	under 29 GFR 2520.104-46? (See Instructions on waiver eligibility a								X Yes	Nφ
	if you answered "No" to either line 6a or line 6b, the plan canno								_	
C	If the plan is a defined benefit plan, is it covered under the PBGC in	surance p	rogram (see ER(SA section	1 402	1)?		Yes	K No	_ Not de	termined
	If "Yes" is checked, entor the My PAA confirmation number from the	PBGC pr	emlum filing for this year _					(Se	e Instruc	tions.)
	Financial Information									
7			(a) Beginning of	Year		П		(b) End of	Vesr	
<u>'</u>	Plan Assets and Liabilities		`' * *					• •	1,445,0	200
<u>a</u>	Total plan assets	7 <u>a</u>	1,04	3,00	0	\vdash		-	1,443,	000
<u>b</u>	Total plan liabilities	7b	7 04	E 0/		├			1,445,	200
8	Net plan assets (subtract line 7b from line 7a)	7c	1,04 (a) Amount	۵, ۵		\vdash		(b) Tot		000
a	Contributions received or receivable from:	900000000000000000000000000000000000000	(a) Allouit			WAR.	operina en	HEIMET WEST TOWNS		an and a second
_	(1) Employers	8a(1)	17	5,00	00		enga in 144			
	(2) Participants	8a(2)			0		11.0			
	(3) Others (including rollovers)	8a(3)			٥					
b	Other Income (loss)	8b	22	4,19	97	180000				
C	Total income (edd lines 8e(1), 8a(2), 8e(3), and 8b)	8c				į.			399,	197
d	Benefits peld (including direct rollovers and insurance premiums	ده ا			Ó	******				
_	Cataly depend and/or corrective distributions (non-instructions)				ŏ					
- B	Certain deemed and/or corrective distributions (see instructions)	8e 8f	<u></u>		ŏ	17 (2.0)				
<u> </u>	Administrative service providers (salaries, fees, commissions)	 			ö					
9	Other expenses	. 8g . 8h		Nes.	menanya 	2				0
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8i				8			399,	197
÷	Net Income (loss) (subtract line 8h from line 8c)			HERUMEN	O O					
	Transfers to (from) the plan (see instructions)	. 8j	<u></u>		·	Tayor According		V. III. V. III		
-	BUN Plan Characteristics		1 4 11-1 -1 DI 61		41-11					
9a	If the plan provides pension benefits, enter the applicable pension for 1A 3D	earnie cod	les from the List of Plan Ci	arac	censu	e Cao	ies in ti	ie instructio	ne;	
_										
ь	If the plan provides welfare benefits, enter the applicable welfare fe	ature code	e from the List of Plan Chr	aracte	eristic	Code	s in the	Instruction	6:	
(Production)	**************************************									
	nt V. Compliance Questions						· WORKSKOW ·			
10	During the plan year:		المستعدد والمستعدد والمستعد والمستعدد والمستعد والمستعدد والمستعد	Draw .	Yes	No	NA	Α	mount	
ε										
	described in 29 CFR 2510.3-102? (See instructions and DOL's Vi			10a		x				
	Were there any nonexempt transactions with any party-in-interest						elizario (della		•	
_	reported on line 10a.)			10Ь		×				
-	Was the plan covered by a fidelity bond?		*****************************	10c		x	71.4			
_	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		х			•	
6	carrier, insurance service, or other organization that provides son	ne or all of	the benefits under				de la companya de la			
	the plan? (See Instructions.)	100		х	4-4-4					
f	Has the plan failed to provide any benefit when due under the pla	10f		Х						
	Did the plan have any participant loans? (If "Yes," enter amount a	10g		x		1 News Adv 27 17/18/07/21/07/07/20/20/	********	manana manana da		
ł	h If this is an individual account plan, was there a blackout period? (See Instructions and 29 CFR 2520.101-3.)									
ī	If 10h was answered "Yes," check the box if you either provided t exceptions to providing the notice applied under 29 CFR 2520.10	he require	d notice or one of the	101			16.00			a Tal

Form 5500-SF 2017		Page 3 -		_				
Part VI Pension Funding Compliance							_	
11 Is this a defined benefit plan subject to minimum (Form 5500 and line 11a below)						x	Yes [□ No
11a Enter the unpaid minimum required contributions	for all years from Schedule SB	(Form 5500) line 40	171117111	11a_		_		
12 Is this a defined contribution plan subject to the r ERISA?(If "Yes," complete line 12a or lines 12b, 12c, 12	2d, and 12e below, as applicable	3.)			*************			K No
a If a waiver of the minimum funding atandard for a granting the waiver	\$4 \$4}\$4 \$400000\$ \$100000000000000000000000000	Mc	nth		r lhe date	of the Yea		uling
b Enter the minimum regulard contribution for this p		<u> </u>		12b				•
C Enter the amount contributed by the employer to	the plan for the plan year	harrahaadki (664-664-664-664-664-664-664-664-664-664	**********	12c			·	
d Subtract the amount in line 12c from the amount negative amount)	in line 12b. Enter the result (en	_	I	12đ				
e Will the minimum funding amount reported on line	e 12d be met by the funding dec	adline?			Үев 🗔	No		N/A
Barty Plan Terminations and Transfe	ers of Assets							
13a Has a resolution to terminate the plan been adopted	ted in any plan year?	p			Yes	Х	No	
If "Yes," enter the amount of any plan assets that	t reverted to the employer this y	ear		13a				
b Were all the plan assets distributed to participant control of the PBGC?	s or beneficiaries, transferred to		•			és.	Ĭĸ N	ò
C If, during this plan year, any assets or liabilities we which assets or liabilities were transferred. (See i	-	another plan(s), iden	tify the plan(s) to				
13c(1) Name of plan(s):			13c(2) El	N(e)		13	c(3) PN	(e)

Schedule SB, line 19 - Discounted Employer Contributions

Liberty Physical Medicine & Rehabilitation Defined Benefit Plan 20-5670284 / 001

For the plan year 01/01/2017 through 12/31/2017 Valuation Date: 01/01/2017

	Date	Amount	Adjusted Contribution	Adjusted Prior Year Contribution	Adjusted Quarterly	Effective Rate	Penalty Rate
Deposited Contribution Applied to Additional Contribution	03/22/2018 01/01/2017	\$175,000 175,000	163,300	0	0	5.84	0
Totals for Deposited Contribution		\$175,000	\$163,300	\$0	\$0		

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Liberty Physical Medicine & Rehabilitation Defined Benefit Plan 20-5670284 / 001 For the plan year 01/01/2017 through 12/31/2017

The age reported is the weighted average of the assumed retirement ages for all active participants as of the valuation date based on their funding target or target normal cost should the funding target of the plan be zero rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Liberty Physical Medicine & Rehabilitation Defined Benefit Plan 20-5670284 / 001

For the plan year 01/01/2017 through 12/31/2017

Valuation Date: 01/01/2017

Funding Method: As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at nearest birthday

New participants are included in current year's valuation

Retrospective Compensation - Highest 3 consecutive years of service

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target for lump sum is

the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e)

Minimum

Interest Rates -

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)

Segment #	Year	Rate %
Segment 1	0 - 5	1.57
Segment 2	6 - 20	3.77
Segment 3	> 20	4.73

Segment rates as of September 30, 2016 As permitted under IRC 430(h)(2)(C)(iv)(II) - HATFA

Segment # Year Rate %

Segment 1 0 - 5 4.16

 Segment #
 Year
 Rate %

 Segment 1
 0 - 5
 4.16

 Segment 2
 6 - 20
 5.72

 Segment 3
 > 20
 6.48

Pre-Retirement - Mortality Table - None

Early Retirement Table - None
Turnover Table - None
Disability Table - None
Salary Scale - None
Expense Load - None
Ancillary Ben Load - None

Post-Retirement - Mortality Table - 17C - 2017 Combined

Cost of Living - None

Lump Sum - G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex) at 5.5%

or

17E - 2017 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

Discrimination Test Assumptions:

HCE Determination - Based on all employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Liberty Physical Medicine & Rehabilitation Defined Benefit Plan 20-5670284 / 001

For the plan year 01/01/2017 through 12/31/2017

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%

Post-Retirement - Interest - 8.5%

Mortality Table - U84 - 1984 Unisex

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Testing Service - Separate benefiting service for DC and for DB for Accrued-to-Date Method

Normal Form for MVAR - Joint with 50% Survivor Benefits

401(a)(26) Testing:

Compensation - Use current compensation to calculate the benefit accrual rate for 401(a)(26)

Testing Age - Normal retirement age or attained age, if older

Schedule SB, Part V Summary of Plan Provisions

Liberty Physical Medicine & Rehabilitation Defined Benefit Plan 20-5670284 / 001

For the plan year 01/01/2017 through 12/31/2017

Employer: Liberty Physical Medicine & Rehabilitation

Type of Entity - S Corporation

EIN: 20-5670284 TIN: 45-4158408 Plan #: 001 Plan Type: Defined Benefit

Dates: Effective - 01/01/2011 Year end - 12/31/2017 Valuation - 01/01/2017

Top Heavy Years - 2011, 2012, 2013, 2014, 2015, 2016, 2017

Eligibility: All employees excluding non-resident aliens, members of an excluded class and union

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 500 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal - Attainment of age 62 and completion of 5 years of participation

Early - Not provided

Average Compensation: Highest 3 consecutive years of service

Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

Plan Benefits: Retirement - Fresh Start Accrued Benefit

Accrued Benefit - Unit credit based on service. Service prior to 01/01/2014 is excluded

Minimum Benefit - None Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or

b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

Early Retirement - None

Death Benefit - Present Value of Accrued Benefit

Disability Benefit - None

Top Heavy Minimum: 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of

the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$215,000

Maximum 401(a)(17) compensation - \$270,000

Normal Form: Life Annuity

Optional Forms: Lump Sum

Life Annuity Guaranteed for 10 Years

Joint with 50%, 75% or 100% Survivor Benefit

<u>Vesting Schedule:</u> Years Percent

0-1 0% 2 20% 3 40% 4 60% 5 80% 6 100%

Service is calculated using all years of service except years prior to plan effective date

Schedule SB, Part V Summary of Plan Provisions

Liberty Physical Medicine & Rehabilitation Defined Benefit Plan 20-5670284 / 001

For the plan year 01/01/2017 through 12/31/2017

<u>Present Value of Accrued Benefit:</u> Based on the greater of 417(e) or Actuarial Equivalence 417(e):

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	2.04
Segment 2	6 - 20	4.03
Segment 3	> 20	4.82

Mortality Table - 17E - 2017 Applicable Mortality Table for 417(e) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5.5%

Mortality Table - None

Post-Retirement - Interest - 5.5%

Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

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 Internal Revenue Code (the Code).

2017

OMB No. 1210-0110

This Form is Open to Public Inspection

		, , , , , , , , , , , , , , , , , , , ,		▶ File as	an attac	hme	nt to Form	5500 or	5500-9	SF.				
For	calendar	plan year 2017 or fiscal	plan year begin	ning	01,	/01/	/2017			and ending	12/	31/20	17	
▶F	▶ Round off amounts to nearest dollar.													
▶ (Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.													
A N	ame of pl	lan							В	Three-digit				
Libe	erty Pl	hysical Medicine	& Rehabil	itation	Defin	ned	Benefit	Plan		plan numb	er (PN)	•		001
C P	lan spons	sor's name as shown on	line 2a of Form	5500 or 55	00-SF				D E	mployer Ide	entification	on Numb	oer (E	IN)
Libe	erty Pl	hysical Medicine	e & Rehabil	itation						20	-5670	284		
Ет	ype of pla	an: 🗴 Single 🔲 Multip	ple-A Multi	ple-B		F	Prior year pla	an size:	x 100	or fewer]101-50	00 🔲 1	More	than 500
Pa	rt I E	Basic Information												
1	Enter the	e valuation date:	Month	01	Day	01	Year	2017						
2	Assets:													
	a Marke	et value	• • • • • • • • • • • • • • • • • • • •				• • • • • • • • • • • • •	•••••			2a			1,042,996
	b Actua	rial value	• • • • • • • • • • • • • • • • • • • •			••••	• • • • • • • • • • • • • • • • • • • •		• • • • • • •		2b			1,042,996
3	Funding	target/participant count	breakdown:				(1) Numb particip			(2) Vested Tarç	-	1		(3) Total Funding Target
	a For re	tired participants and be	eneficiaries rece	iving navm	ent			0				0		(
				0.,				2	2		23	,386		23,386
		rminated vested particip						3	3	552,904			552,904	
		ctive participants				- 1		5	5	576,290			576,290	
4		an is in at-risk status, ch					b)		\Box			,		
-		ng target disregarding p			` '	,					4a			
	b Fundir	ng target reflecting at-ris	sk assumptions,	but disrega	arding tra	ansitio	on rule for pla	ans that		een in	4b			
5		e interest rate					<u> </u>				5			5.84 %
6	Target n	normal cost	• • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •		• • • • •	• • • • • • • • • • •	•••••			6			733
State	ement by	/ Enrolled Actuary												
acco	ordance with	ny knowledge, the information sun applicable law and regulations fer my best estimate of anticipate	. In my opinion, each	other assumpti										
	IGN ERE		1100	Hen	ก 0 L	, _						04/08/	/201	9
			Signature of ac	ctuary					_			Da	ate	
		Lisa Penpek	· ·	•							:	17-069	954	
		Тур	e or print name	of actuary					_		Most re	cent enr	ollme	ent number
		Penpek Actuari	al Consult	ing, Inc	2						(86	5) 67	1-05	34
			Firm name	е					-	Tel	ephone i	number	(inclu	ding area code)
		PO Box 24553												
	US	Knoxville	Т	N 37933	;									
			Address of the						_					
	actuary h	nas not fully reflected an	y regulation or r	uling promi	ulgated ι	under	the statute	n comple	leting th	nis schedule	e, check	the box	and s	see

	Cab a du	de CD (Ferre FF00) 2047		Dana 9		1			
	Schedu	le SB (Form 5500) 2017		Page 2	2				
Part	II Beg	ginning of Year Carryov	er and Prefunding Bal	ances					
		,			(a) (Carryover balance	(b)	Prefundir	ng balance
		eginning of prior year after appl				0			16,731
	8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)								
		aining (line 7 minus line 8)				0			16,731
10 Ir	iterest on lir	ne 9 using prior year's actual re	turn of <u>18.29</u> %			0			3,060
11 P	rior year's e	excess contributions to be adde	d to prefunding balance:						
а	Present va	alue of excess contributions (lir	ne 38a from prior year)						242,635
b	` '	t on the excess, if any, of line 3 ule SB, using prior year's effect	• •	ar <u>)</u> %					14,558
b	` '	t on line 38b from prior year Sc	• • •						0
C	Total avai	lable at beginning of current pla	an year to add to prefunding ba	alance .					257,193
	Portion of	(c) to be added to prefunding b	palance						0
12 C	ther reducti	ions in balances due to electior	s or deemed elections			0			0
13 B	alance at b	eginning of current year (line 9	+ line 10 + line 11d - line 12)			0			19,791
Part	III F	unding Percentages							
14 F	unding targ	et attainment percentage	• • • • • • • • • • • • • • • • • • • •		•••••	• • • • • • • • • • • • • • • • • • • •		14	177.55 %
15 A	djusted fun	ding target attainment percenta	ge					15	180.98 %
		unding percentage for purposes funding requirement						16	121.95 %
17 If	the current	value of the assets of the plan	is less than 70 percent of the	funding tar	get, enter s	such percentage		17	%
Part	IV C	ontributions and Liquid	dity Shortfalls						
18 C	ontributions	s made to the plan for the plan	year by employer(s) and emplo	oyees:					
	a) Date DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		Date D-YYYY)	(b) Amount paid by employer(s)	у		unt paid by oyees
03/2	2/2018	175,000							

(MM-DD-YYYY)	employer		employees	(MM-DD-	YYYY)	employ		\	employees	
03/22/2018	1	L75,000								
				+						
				1				+		
				Totals ▶	18(b)		175 0	18(c)		0
19 Discounted e	mployor contribution	ne eoo in	structions for small plan with a	valuation dat	` ,	the beginning of th		700 3(3)		
	. ,		·			, j	19a			0
_		•	nimum required contributions f			ŀ				
b Contribution	ons made to avoid re	estrictions a	adjusted to valuation date	• • • • • • • • • • • • • • • • • • • •	•••••	•••••	19b			0
C Contribution	ons allocated toward	minimum	required contribution for currer	nt year adjust	ed to va	luation date	19c		163,	300
20 Quarterly cor	ntributions and liquid	ity shortfall	s:				l			
a Did the pla	an have a "funding s	hortfall" for	the prior year?	• • • • • • • • • • • •	•••••	• • • • • • • • • • • • • • • • • • • •			Yes X N	10
b If line 20a	is "Yes," were requi	red quarter	ly installments for the current	year made in	a timely	manner?			Yes N	10
C If line 20a	is "Yes," see instruc	tions and c	complete the following table as	applicable:						
	·		Liquidity shortfall as of end	of quarter of	this pla	n year				
(1)	1st		(2) 2nd		(3)	3rd		(4) 4th	

Pá	art V	Assumptio	ons Used To Determine	Funding Target and Targ	jet Normal Cost		
21	Discour	nt rate:					
	a Seg	ment rates:	1st segment: 4.16 %	2nd segment: 5.72 %	3rd segment: 6.48 %	0	N/A, full yield curve used
	b Appl	licable month	(enter code)			21b	0
22	Weight	ed average re	tirement age			22	62
23	Mortalit	y table(s) (see	e instructions) X Pr	rescribed - combined Pres	scribed - separate	Substitu	te
Pa	rt VI	Miscellane	eous items				
24	Has a c	hange been r	made in the non-prescribed act	tuarial assumptions for the current	plan year? If "Yes," see	instruction	s regarding required
25	Has a r	nethod chang	e been made for the current pl	an year? If "Yes," see instructions	regarding required attac	hment .	Yes X No
			<u> </u>	Participants? If "Yes," see instruct		attachmen	t Yes X No
<u>27</u>		•	•	ter applicable code and see instruc		27	
Pa	rt VII	Reconcili	ation of Unpaid Minimu	um Required Contribution	s For Prior Years		
28	Unpaid	minimum req	uired contributions for all prior	years		28	0
29				d unpaid minimum required contrib		29	0
30	Remair	ning amount o	f unpaid minimum required cor	ntributions (line 28 minus line 29)		30	0
Pa	rt VIII	Minimum	Required Contribution	For Current Year			
31	Target	normal cost a	nd excess assets (see instruct	ions):			
	a Targe	et normal cost	(line 6)			31a	733
	b Exce	ss assets, if a	pplicable, but not greater than	line 31a		31b	733
32	Amortiz	zation installm	ents:		Outstanding Bala	ance	Installment
	a Net s	hortfall amorti	ization installment			0	0
	b Waive	er amortizatio	n installment			0	0
33				nter the date of the ruling letter gran		33	
34	Total fu	nding requirer	ment before reflecting carryover	r/prefunding balances (lines 31a - 3	1b + 32a + 32b - 33)	34	0
				Carryover balance	Prefunding Bala	ance	Total balance
35	Balance	es elected for	use to offset funding				
	require	ment	• • • • • • • • • • • • •	0		0	0
36				• • • • • • • • • • • • • • • • • • • •		36	0
37			•	ontribution for current year adjuste		37	163,300
38			ess contributions for current ye		• • • • • • • • • • •		103,300
			•	• • • • • • • • • • • • • • • • • • • •		38a	163,300
		-		prefunding and funding standard c		38b	0
39				ear (excess, if any, of line 36 over		39	0
		·	uired contributions for all years	•	,	40	0
Pa	rt IX	Pension	Funding Relief Under I	Pension Relief Act of 2010		5)	I
41	If an ele		de to use PRA 2010 funding re		·		
				• • • • • • • • • • • • • • • •			2 plus 7 years 15 years
				41a was made			
42			·	· · · · · · · · · · · · · · · · · · ·		42	
				d over to future plan years		43	
							<u> </u>