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

2018

This Form is Open to **Public Inspection**

Parti	Annual Repor	t identification information								
For calend	dar plan year 2018 or	and ending 12	2/31/2018							
A This re	_	is box must attach a form instructions.)								
D.T.	. ,	a one-participant plan	an a foreign plan							
B This ret	turn/report is	the first return/report	the final return/report							
		an amended return/report	a short plan year retu	rn/report (less than 12 mo	onths)					
C Check	box if filing under:	X Form 5558	automatic extension]	DFVC prograr	n				
	_	special extension (enter desc	. ,							
Part II	Basic Plan Inf	ormation—enter all requested in	formation							
1a Name	e of plan				1b Three-digit	:				
DENTISTR'	Y FOR SUN CITY CE	NTER DEFINED BENEFIT CASH E	BALANCE PLAN		plan numb	er				
					(PN) •	002				
					1c Effective d	•				
30 Disc.		(01/01/2014				
		loyer, if for a single-employer plan) om, apt., suite no. and street, or P.0	D. Box)			dentification Number 59-3516603				
		ice, country, and ZIP or foreign post		ructions)	, ,					
T. GREGOF	RY JACOBS, D.D.S.,	P.A.				telephone number 3-634-1932				
					2d Business c	ode (see instructions)				
1601 RICKE	ENBACKER DRIVE, S CENTER, FL 33573	SUITE #7				621210				
OON OIT I	JENTEN, 1 E 33373									
3a Plan a	administrator's name	and address X Same as Plan Spo	nsor.		3b Administrat	tor's EIN				
Janie as Fiant oponisor.										
					3c Administrator's telephone number					
4 If the	name and/or FIN of the	he plan sponsor or the plan name h	as changed since the last i	return/report filed for	4b EIN					
this p	olan, enter the plan sp	onsor's name, EIN, the plan name a								
	sor's name				4d PN					
C Plan I	Name									
5a Total	number of participant	s at the beginning of the plan year.			5a	12				
		s at the end of the plan year			5b	11				
		n account balances as of the end of		·	5c					
d(1) To	tal number of active p	articipants at the beginning of the p	lan year		5d(1)	11				
d(2) To	tal number of active p	articipants at the end of the plan ye	ar	<u> </u>	5d(2)	9				
Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested					5e	0				
Caution:	A penalty for the late	or incomplete filing of this retur	n/report will be assessed	l unless reasonable cau						
SB or Sch		other penalties set forth in the instru and signed by an enrolled actuary, a nplete.								
SIGN Filed with authorized/valid electronic signature. 06/26/2019 T. GREGORY JACO										
HERE	Signature of plan	administrator	Date	Enter name of individu	ame of individual signing as plan administrator					
SIGN										
HERE	Signature of emp	loyer/plan sponsor	Date	Enter name of individu	ual signing as em	gning as employer or plan sponsor				

Form 5500-SF (2018) Page **2**

a Total plan assets	. X Yes No X Yes No
7 Plan Assets and Liabilities	Not determined . (See instructions.)
a Total plan assets	
b Total plan liabilities	d of Year
C Net plan assets (subtract line 7b from line 7a)	748278
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	748278
(1) Employers 8a(1) 150000 (2) Participants 8a(2) 0 (3) Others (including rollovers) 8a(3) 0 (b) Other income (loss) 8b 35283 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 2734 e Certain deemed and/or corrective distributions (see instructions) 8e 0 f Administrative service providers (salaries, fees, commissions) 8f 3748 g Other expenses (add lines 8d, 8e, 8f, and 8g) 8g 0 h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h i Net income (loss) (subtract line 8h from line 8c) 8i j Transfers to (from) the plan (see instructions) 8j 0 Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the InC b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the InC Part V Compliance Questions 10 During the plan year: Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) 10a X b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) 10b X c Was the plan covered by a fidelity bond? 10c X	Total
(3) Others (including rollovers)	
b Other income (loss)	
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 2734 e Certain deemed and/or corrective distributions (see instructions) 8e 0 f Administrative service providers (salaries, fees, commissions) 8f 3748 g Other expenses 8g 0 h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h i Net income (loss) (subtract line 8h from line 8c) 8i j Transfers to (from) the plan (see instructions) 8j 0 Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the in 1C b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the in 1C Part V Compliance Questions 10 During the plan year: Yes No a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) 10a X b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) 10b X c Was the plan covered by a fidelity bond? 10c X d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused	
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	
to provide benefits)	114717
f Administrative service providers (salaries, fees, commissions)	
g Other expenses	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	
i Net income (loss) (subtract line 8h from line 8c)	
j Transfers to (from) the plan (see instructions)	6482
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 interval of the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the interval of the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the interval of the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the interval of the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the interval of the plan provides welfare feature codes from the List of Plan Characteristic Codes in the interval of the plan plan part velocity of Plan Characteristic Codes in the interval of Pl	108235
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 IC b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the in Part V Compliance Questions 10 During the plan year: Yes No a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) 10a X b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) 10b X C Was the plan covered by a fidelity bond? 10c X d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused	
9a	
Part V Compliance Questions 10 During the plan year: a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions 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	structions:
10 During the plan year: a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions 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	ructions:
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	
described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	Amount
reported on line 10a.)	
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused	
	200000
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	

Part	VI Pension Funding Compliance				
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sche (Form 5500) and line 11a below)		В	X Ye	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?			Y6	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, and granting the waiver	d enter t Day		of the letter _ Year	ruling
lf :	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?		X Yes	No	ı
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a			(
b		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).

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

OMB No. 1210-0110

2018

This Form is Open to Public Inspection

Fo	or calendar plan year 2018 or fiscal plan year beginning 01/01/2018		and endin	g 12/3	31/2018	
	Round off amounts to nearest dollar. Caution: A penalty of \$1,000 will be assessed for late filing of this report	rt unless reasonable ca	ause is establishe			
Α	Name of plan DENTISTRY FOR SUN CITY CENTER DEFINED BENEFIT CASH BALA		B Three-dig	git) •	002
	Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF T. GREGORY JACOBS, D.D.S., P.A.		D Employer	Identific	ation Number (E	IIN)
E	Type of plan: X Single	F Prior year plan size:	X 100 or fewer	 ☐ 101-	500 More th	an 500
	Part I Basic Information					
1	Enter the valuation date: Month 12 Day 31	Year <u>2018</u>	_			
2	Assets:					
	a Market value			. 2a		597865
	b Actuarial value			. 2b		597865
3	Funding target/participant count breakdown	`) Number of participants	` '	sted Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment		0		0	0
	b For terminated vested participants		2		8749	8749
	C For active participants		9		624367	624367
	d Total		11		633116	633116
4	If the plan is in at-risk status, check the box and complete lines (a) and	d (b)	<u> </u>			
	a Funding target disregarding prescribed at-risk assumptions			4a		
	b Funding target reflecting at-risk assumptions, but disregarding trans at-risk status for fewer than five consecutive years and disregarding			4b		
5	Effective interest rate	<u>-</u>				5.80 %
6	Target normal cost			6		91309
	To the best of my knowledge, the information supplied in this schedule and accompanying scheduc accordance with applicable law and regulations. In my opinion, each other assumption is reason combination, offer my best estimate of anticipated experience under the plan. SIGN					
	HERE				09/12/201	9
	Signature of actuary				Date	
	DOUGLAS S. LANE				17-04376	
	Type or print name of actuary			Most i	recent enrollmer	nt number
	NEWPORT GROUP ACTUARIAL SERVICES				515-453-85	89
	Firm name 5700 WESTOWN PARKWAY, SUITE 100 WEST DES MOINES, IA 50266		Te	elephone	number (includ	ing area code)
	Address of the firm					
If the	e actuary has not fully reflected any regulation or ruling promulgated und	er the statute in compl	eting this schedule	e, check	the box and see	• [

Page 2 -	1
----------	---

Pa	art II	Begin	ning of Year	Carryov	er and Prefunding Ba	lances							
	•			-			(a)	Carryover balance		(b) P	refundin	g balance	
7		-	•		able adjustments (line 13 fro			0				18372	
8				•	nding requirement (line 35 fr			0				0	
9	9 Amount remaining (line 7 minus line 8)											18372	
10	10 Interest on line 9 using prior year's actual return of 8.46 %										1554		
11	11 Prior year's excess contributions to be added to prefunding balance:												
					88a from prior year)							4305	
	Scl	hedule SI	3, using prior year	's effective	a over line 38b from prior year interest rate of 4.76°	6						0	
	• •			-	edule SB, using prior year's a								
					r to add to prefunding balance							0	
					ance	_						4305	
												0	
					or deemed elections			0				0	
				•	line 10 + line 11d – line 12)			0				19926	
P	Part III Funding Percentages												
14											14	91.10%	
)						15	103.86%	
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement								urrent	16	100.02%		
17	If the cur	rent value	e of the assets of	the plan is	less than 70 percent of the f	unding targe	et, enter su	uch percentage			17	%	
Р	art IV	Con	tributions an	d Liquid	ity Shortfalls								
18					ar by employer(s) and emplo	-				ı			
(1	(a) Date MM-DD-Y		(b) Amount p employer		(c) Amount paid by employees		Date (b) Amount paid by employer(s)			(с	Amour emplo	nt paid by yees	
1	0/02/2018	3		12500									
1	0/23/2018	3		12500									
1	1/20/2018	3		12500									
	2/18/2018			12500									
С	7/08/2019	9		100000									
						Totals ►	18(b)		150000	18(c)		0	
19	Discount	ed emplo	yer contributions	– see instr	uctions for small plan with a	valuation da	ite after th	e beginning of the ye	ar:				
	a Contri	butions a	llocated toward ur	npaid minin	num required contributions f	rom prior yea	ars	1	9a			0	
b Contributions made to avoid restrictions adjusted to valuation date									0				
C Contributions allocated toward minimum required contribution for current year adjusted to valuation date									147536				
20	Quarterly	contribu	tions and liquidity	shortfalls:									
a Did the plan have a "funding shortfall" for the prior year?								Yes X No					
	b If line	20a is "Y	es," were required	l quarterly	installments for the current y	ear made in	a timely r	nanner?				Yes No	
	C If line	20a is "Y	es," see instructio	ns and con	nplete the following table as	applicable:							
					Liquidity shortfall as of end		of this plar	year					
		(1) 1s	t		(2) 2nd		(3)	3rd			(4) 4th		

	art V	Accumpti	one Head to	Dotormino	Funding Target	and Tare	not Norms	al Cost				
21	Discount	-	ons osea to	Determine	runung rarger	anu raiç	get Norma	ai Cost				
21		ent rates:	1st segi	ment:	2nd segme	ent:	31	d segment:				
	3.92% 5.52% 6.									N/A, full yield curve used		
	b Applicable month (enter code)									2		
22	Weighted	d average retir	ement age						22	65		
23	23 Mortality table(s) (see instructions) Prior regulation: Prescribed - combined Prescribed - sepa									te Substitute		
			(Current regulat	ion: X Presc	ribed - comb	ined	Prescribed	d - separat	te Substitute		
Pa	art VI	Miscellane	ous Items					•				
24				escribed actua	rial assumptions for t	he current p	lan year? If	"Yes," see ii	nstruction	s regarding required		
		-					-					
25	Has a me	ethod change l	been made for th	e current plan	year? If "Yes," see i	nstructions r	egarding red	uired attach	ment	Yes X No		
26	Is the pla	n required to p	provide a Schedu	lle of Active Pa	articipants? If "Yes,"	see instruction	ons regardin	g required a	ttachmen	t		
27		•	alternative fundir	-	applicable code and	see instructi	ons regardir	ıg	27			
P	art VII				m Required Cor	ntribution	s For Pri	or Years	ļ			
28	Unpaid n	ninimum requi	red contributions	for all prior yea	ars				28	0		
29					npaid minimum requi		•	-	29	0		
30	•				outions (line 28 minu				30	0		
	art VIII				For Current Yea							
31			d excess assets (
					······				31a	91309		
	b Excess	assets, if app	olicable, but not g	reater than line	e 31a				31b	0		
32	Amortiza	tion installmen	nts:				Outst	anding Bala	nce	Installment		
	a Net sh	ortfall amortiza	ation installment						56333	9196		
	b Waive	amortization	installment						0	0		
33	If a waive (Month _				the date of the ruling) and the waived				33			
34	Total fun	ding requireme	ent before reflecti	ing carryover/p	refunding balances (lines 31a - 3	31b + 32a +	32b - 33)	. 34 100505			
					Carryover bal	ance	Prefu	ınding balar	ice	Total balance		
35			se to offset fundin	-		0			0	0		
36	Additiona	al cash require	ment (line 34 mir	nus line 35)					36	100505		
37	 36 Additional cash requirement (line 34 minus line 35)					`	37	147536				
38	Present	alue of exces	s contributions fo	r current year	(see instructions)				'			
	a Total (e	excess, if any,	of line 37 over lin	ne 36)					38a	47031		
	b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances						nces	38b	0			
39	Unpaid n	ninimum requii	red contribution fo	or current year	(excess, if any, of lin	ne 36 over lir	ne 37)		39	0		
40	Unpaid n	ninimum requi	red contributions	for all years					40	0		
Pa	rt IX	Pension	Funding Reli	ef Under P	ension Relief A	ct of 2010	(See Ins	tructions)			
41	If an elec	tion was made	to use PRA 201	0 funding relie	f for this plan:					-		
	a Schedu	ule elected								2 plus 7 years 15 years		
	b Eligible	plan year(s) f	for which the elec	ction in line 41a	a was made				<u></u>	08		

DocuSign Envelope ID: AF718071-68DA-42D4-A2C2-C84C569B1999
Form 5500-SF | Short Form Annua

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

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).

OMB Nos. 1210-0110 1210-0089

2018

This Form is Open to Public Inspection

Pension Benefit Guaranty Corpo	Complete all entries in	accordance with the inst	tructions to the Form 5500-S	F. Public inspection				
Part I Annual Re	port Identification Information	1		•				
For calendar plan year 201	18 or fiscal plan year beginning	01/01/2018	and ending	12/31/2018				
A This return/report is for	X a single-employer plan:☐ a one-participant plan			checking this box must attach a nce with the form instructions.)				
B This return/report is	the first return/report	the final return/report						
an amended return/report a short plan year return/report (less than 12 months)								
C Check box if filing under	er: X Form 5558	automatic extension	DF	FVC program				
	special extension (enter desc	cription)						
	n Information—enter all requested in	nformation						
1a Name of plan Dentistry for Si	un City Center Defined B	enefit	1b	Three-digit plan number				
Cash Balance Pla				(PN) ▶ 002				
Capit Batanee 116			1c	Effective date of plan 01/01/2014				
Mailing address (included)	(employer, if for a single-employer plan) de room, apt., suite no. and street, or P.0	O. Box)		Employer Identification Number (EIN) 59-3516603				
T. Gregory Jacob	province, country, and ZIP or foreign posos, D.D.S., P.A.	ital code (if foreign, see ins	tructions) 2c	Sponsor's telephone number (813) 634-1932				
1601 Diakonbaak	er Drive, Suite #7		2d	2d Business code (see instructions)				
	II DIIVE, BUICE #7							
Sun City Center			33573	621210				
3a Plan administrator's na	3b	Administrator's EIN						
				Administrator's telephone number				
	N of the plan sponsor or the plan name h an sponsor's name, EIN, the plan name :			EIN				
a Sponsor's name	an oponion o name, Ent, the plan name	and the plan number from	4d	PN				
C Plan Name								
5a Total number of partic	cipants at the beginning of the plan year.		5					
•	cipants at the end of the plan year			b 11				
	s with account balances as of the end of		<u></u>	-				
d(1) Total number of act	tive participants at the beginning of the p	olan year						
d(2) Total number of ac	tive participants at the end of the plan ye	ear	5d	(2) 9				
Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested								
	e late or incomplete filing of this retur	<u> </u>						
	and other penalties set forth in the instru eted and signed by an enrolled actuary, d complete.							
	gory Jacobs	6/26/2019	T. Gregory Jacobs	, D.D.S.				
HERE Signature 48f	plan administrator	Date	Enter name of individual sig	gning as plan administrator				
SIGN				·				
HERE	employer/plan sponsor	Date	Enter name of individual sid	gning as employer or plan sponsor				
	et Notice see the Instructions for Form 550			Form 5500-SE (2018)				

Form 5500-SF (2018) Page **2**

	 Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) 								Yes No	
С	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									
Pai	t III Financial Information									
7	Plan Assets and Liabilities		(a) Beginning	of Year			(b) En	d of Year	•	
а	Total plan assets	7a		640,	043				748,278	
b	Total plan liabilities	7b			0				0	
С	Net plan assets (subtract line 7b from line 7a)	7c		640,	043				748,278	
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	nt			(b)	Total		
а	Contributions received or receivable from: (1) Employers	8a(1)		150,	000					
	(2) Participants	8a(2)			0					
	(3) Others (including rollovers)	8a(3)			0					
b	Other income (loss)	8b		-35,	283					
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							114,717	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		2,	734					
е	Certain deemed and/or corrective distributions (see instructions)	8e			0					
f	Administrative service providers (salaries, fees, commissions)	8f		3,	748					
g	Other expenses	8g			0					
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							6,482	
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i							108,235	
j	Transfers to (from) the plan (see instructions)	8j			0					
Par	t IV Plan Characteristics		•							
9a	If the plan provides pension benefits, enter the applicable pension 1C	feature co	odes from the List of PI	an Cha	racteri	stic Co	odes in the in	structions	:	
b	If the plan provides welfare benefits, enter the applicable welfare f	eature cod	les from the List of Pla	n Chara	acteris	tic Cod	des in the ins	tructions:		
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 contributed described in 29 CFR 2510.3-102? (See instructions and DOL's Normal Program)	oluntary F	Fiduciary Correction	10a		Х				
b	b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)					Х				
c	Was the plan covered by a fidelity bond?			10c	Х				200,000	
d	d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?					Х				
е	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.)					X				
f						Х				
	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? 2520.101-3.)	·		10h		Х				
i	If 10h was answered "Yes," check the box if you either provided to exceptions to providing the notice applied under 29 CFR 2520.10			10i						

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).

> File as an attachment to Form 5500 or 5500-SF. 01/01/2018

OMB No. 1210-0110

2018

This Form is Open to Public Inspection

Fo	r calendar plan year 2018 or fiscal plan year beginning 01/01/2018		and	d ending	3		12/3	1/2018
•	Round off amounts to nearest dollar.							
>	Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable	able caus	e is esta	ablished	i.			
	Name of plan	nree-dig	ıit					
	entistry for Sun City Center Defined Benefit			an num		()	>	002
	ash Balance Plan	-						
	, , , , , , , , , , , , , , , , , , ,							
	Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF		D Em	iployer l	Identific	ation N	lumber (E	EIN)
'1	. Gregory Jacobs, D.D.S., P.A.		EO	2516	602			
				-3516 	2003			
<u>E</u>	Гуре of plan: 🗵 Single 🗌 Multiple-A 📗 Multiple-В 📁 F Prior year plan	n size: 🛚 X	100 or 1	fewer	101-	-500	More th	an 500
F	art I Basic Information			- "-				***
1	Enter the valuation date: Month 12 Day 31 Year 2	2018		*** "				
2	Assets:							
	a Market value		*******		2a			597,865
	b Actuarial value				2b			597,865
3	Funding target/participant count breakdown		umber c	of		ιsted Fι	ınding	(3) Total Funding
			licipants		, ,	Target	~ 1	Target
	a For retired participants and beneficiaries receiving payment			0			0	0
	b For terminated vested participants			2		8	,749	8,749
	C For active participants			9		624	,367	624,367
	d Total			11		633,116 6		633,116
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		<u> </u>	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plan at-risk status for fewer than five consecutive years and disregarding loading factor	s that ha	ve been	in	46			
5	Effective interest rate				5			5.80%
6	Target normal cost				. 6			91,309
	tement by Enrolled Actuary							32,003
	To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into accordance with applicable of anticipated experience under the plan.	attachment unt the expe	s, if any, is rience of th	complete ne plan an	and accur d reasona	rate. Each	n prescribed ctations) and	assumption was applied in I such other assumptions, in
	SIGN						7-	`
	IERE Color J. J.					9/	12/	q
	Signature of actuary						Date	<u> </u>
Do	uglas S. Lane					17	-0437	6
	Type or print name of actuary	· · · · · · · · · · · · · · · · · · ·	_		Most	recent e	enrollmer	nt number
Νe	wport Group Actuarial Services						453-8	
	Firm name			Tel				ng area code)
57	00 Westown Parkway, Suite 100						(
TAT ~	st Des Moines IA 50266							
	st Des Moines IA 50266 Address of the firm						•	
	actuary has not fully reflected any regulation or ruling promulgated under the statute in outlins	completin	g this so	chedule	, check	the box	k and see	•
		· · · · · · · · · · · · · · · · · · ·						

	•		ı
rade.	_	=	ı

P	art II Begir	ning of Year Carry	over and Prefunding	Balances								
<u> </u>	<u> </u>	ining of Tour Carry	ovor and regarding	Dalanocs		(a) Car	ryover balance	Τ	(b) P	refundi	ng balar	nce
7			olicable adjustments (line 13					0	1	-		3,372
8		•	s funding requirement (line 35				n-	0				0
9	Amount remaining	g (line 7 minus line 8)						0			18	3,372
10	Interest on line 9	using prior year's actual	eturn of8.46%					0				1554
11	Prior year's exces	ss contributions to be add	ed to prefunding balance:									
	a Present value o	of excess contributions (li	ne 38a from prior year)									4305
	b(1) Interest on to Schedule St	the excess, if any, of line B, using prior year's effec	38a over line 38b from prior y tive interest rate of	/ear _%								
	b(2) Interest on I	line 38b from prior year S	chedule SB, using prior year'	s actual								0
												0
	C Total available at beginning of current plan year to add to prefunding balance											4305
	d Portion of (c) to	be added to prefunding	balance									0
12	Other reductions	in balances due to election	ns or deemed elections					0	,			0
13	Balance at beginn	ning of current year (line	+ line 10 + line 11d – line 12	2)	1			0	**]	9926
P	art III Fun	ding Percentages										
14							,			14	91.	10%
										15	103.	
16 Prior year's funding percentage for numbers of determining whether corresponding helpenon may be used to reduce surrent										16	100.	
17			is less than 70 percent of th							17		%
P	art IV Con	tributions and Liq	idity Shortfalls								_	
18		······································	year by employer(s) and em	ployees:					· <u>-</u>			
	(a) Date //M-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a)	Date D-YYYY)	(b) Amount paid I employer(s)	ру	(c)		nt paid b	у
	.0/02/2018	12,50	00									
	0/23/2018	12,50	00									
	1/20/2018	12,50										
	2/18/2018	12,50		u								
0	7/08/2019	100,00	00									
				Totals ▶		(b)	150,	· ·	18(c)	7		0
19			structions for small plan with				· · —					
			nimum required contributions						·			0
			adjusted to valuation date				-					0
	c Contributions all	ocated toward minimum re	quired contribution for current y	ear adjusted	to valuat	ion date	19c	;			147	, 536
20	Ť	tions and liquidity shortfa										
	a Did the plan have a "funding shortfall" for the prior year?											
	b If line 20a is "Ye	es," were required quarte	ly installments for the curren	t year made i	n a time	ly manı	ner?			[]	Yes	No
	c If line 20a is "Ye	es," see instructions and	complete the following table a	s applicable:								
			Liquidity shortfall as of e	nd of quarter	•	<u>-</u>						
	(1) 1st	t	(2) 2nd		((3) 3rd	1		(l) 4th		
												

	Part V Assumptions Used to Determin	e Funding Target and Tar	get Normal Cost		
21	Discount rate:				
	a Segment rates: 1st segment: 3.92 %	2nd segment: 5 . 52 %	3rd segment: 6.29 %		N/A, full yield curve used
	b Applicable month (enter code)			21b	2
22	Weighted average retirement age			22	65
23	Mortality table(s) (see instructions) Prior regulation	on: Prescribed - comb	pined Prescribed	d - separa	te Substitute
	Current regul	ation: X Prescribed - comb	oined Prescribed	d - separa	te Substitute
P	art VI Miscellaneous Items		L_J		
24	Has a change been made in the non-prescribed actu	rarial assumptions for the current p	lan vear? If "Yes." see i	nstruction	s regarding required
	attachment				·
25	Has a method change been made for the current pla	n year? If "Yes," see instructions r	egarding required attach	ment	
26	Is the plan required to provide a Schedule of Active i	Participants? If "Yes," see instructi	ons regarding required a	ttachmen	t Yes X No
27	If the plan is subject to alternative funding rules, enter			27	
P	art VII Reconciliation of Unpaid Minim				
100 100000	Unpaid minimum required contributions for all prior y			28	0
29	Discounted employer contributions allocated toward (line 19a)	unpaid minimum required contribu	ions from prior years	29	0
30	Remaining amount of unpaid minimum required cont			30	
	art VIII Minimum Required Contribution				
31	Target normal cost and excess assets (see instruction				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	a Target normal cost (line 6)			31a	91,309
	b Excess assets, if applicable, but not greater than li			31b	0
32	Amortization installments:		Outstanding Bala		Installment
	a Net shortfall amortization installment		5	6,333	9,196
	b Waiver amortization installment			0	0
33	If a waiver has been approved for this plan year, enter (Month Day Year	er the date of the ruling letter granti) and the waived amount		33	, 100
34	Total funding requirement before reflecting carryover	/prefunding balances (lines 31a - 3	1b + 32a + 32b - 33)	34	100,505
		Carryover balance	Prefunding balan	ce	Total balance
35	Balances elected for use to offset funding requirement	0		0	0
36	Additional cash requirement (line 34 minus line 35)			36	100,505
37		ntribution for current year adjusted	to valuation date (line	37	
38					147,536
	a Total (excess, if any, of line 37 over line 36)			38a	47,031
	b Portion included in line 38a attributable to use of pr			38b	0
39	Unpaid minimum required contribution for current year	<u> </u>		39	0
40	Unpaid minimum required contributions for all years .		·	40	0
Pai	rt IX Pension Funding Relief Under I				
1. 15.1	If an election was made to use PRA 2010 funding reli		,	<u>, </u>	
	a Schedule elected			Г	2 plus 7 years 15 years
	b Eligible plan year(s) for which the election in line 4'			<u></u>	·
	w Engine plan year(s) for writer the electron in line 4.	ia was illauc	***************************************	200	08 2009 2010 2011

Attachment to 2018 Form 5500 Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name Dentistry for Sun City Center Defined Benefit Cash Balance Plan	EIN:	59-3516603	
Plan Sponsor's Name T. Gregory Jacobs, D.D.S., P.A.	PN:	002	_
The weighted average retirement age is equal to the normal retirement age of65			
List the rate of retirement at each age and describe the methodology used to compute the retirement age, including a description of the weight applied at each potential retirement age.	_	ed average	

Attachment to 2018 Form 5500 Schedule SB, line 32 - Schedule of Amortization Bases

Plan NameDentistry for Sun City Center Defined Benefit Cash Balance PlanEIN:59-3516603Plan Sponsor's NameT. Gregory Jacobs, D.D.S., P.A.PN:002

	Present Value of	<u> </u>	F	· · ·
Type of Page	Any Remaining	Valuation Data	Years	Amortization
Type of Base Shortfall	Installments 56,333	Valuation Date 12/31/2018	Remaining 7	Installment
SHOLLIALL	50,333	12/31/2018		9,196
· · · · · ·			1 "1"	
	- i			,
······································				
1 10 10 11 1				
			+	
				·
				· · · · · · · · · · · · · · · · · · ·
			1	
	[·
			 	
			<u> </u>	
				· · · · · · · · · · · · · · · · · · ·
			-	
			 	
				·
		1 10 10 10 10 10 10 10 10 10 10 10 10 10		
. ,			1	
			 	
			<u> </u>	

Schedule SB, Part V - Statement of Actuarial Assumptions

Target Assumptions: Options:

Male Nonannuitant: 2018 Nonannuitant Male Use optional combined mortality table for small plans: Yes

Female Nonannuitant: 2018 Nonannuitant Female Use discount rate transition: No

Male Annuitant: 2018 Annuitant Male Lump sums use proposed regulations: Yes

Female Annuitant: 2018 Annuitant Female Actuarial Equivalent Floor

Applicable months from valuation month: 2 Stability period: plan year

Probability of lump sum: 100.00% Lookback months: 2

Use pre-retirement mortality: No Nonannuitant: N/A

Annuitant: 2018 Applicable

 1st
 2nd
 3rd
 1st
 2nd
 3rd

 Segment rates:
 2.35
 3.85
 4.47
 Current:
 2.20
 3.57
 4.24

 Final rates:
 3.92
 5.52
 6.29

 Override:
 0.00
 0.00
 0.00

Salary Scale Late Retirement Rates

 Male:
 0.00%
 Male:
 N/A

 Female:
 0.00%
 Female:
 N/A

<u>Withdrawal</u> <u>Marriage Probability</u> <u>Setback</u>

Male: N/A **Male:** 0.00% 0

Female: N/A Female: 0.00% Withdrawal-Select Expense loading: 0.00%

Male: N/A <u>Disability Rates</u>

Female: N/A

Female:N/AMale:N/AEarly Retirement RatesFemale:N/A

Male: N/A <u>Mortality</u> <u>Setback</u>

Female: N/A Male: N/A 0

Subsidized Early Retirement Rates
Female: N/A

Male: N/A
Female: N/A

Name of Plan: Dentistry for Sun City Center DB Casi

Plan Sponsor's EIN: 59-3516603

Plan Number: 000

Schedule SB, Part V - Summary of Plan Provisions

Eligibility Requirements Service/Participation Requirements

Age (yrs): 21 Definition of years: Hours worked

Age (months): 0 Continuing hours: 1,000

Wait (months): 12 Excluded classes: Hourly employee

Two year eligibility: No Other

Earnings

Total compensation excluding : Prior to participation

415 prior to participation

Retirement Normal Early Subsidized Early Disability Death

Age: 65 Service: 0 Participation: 5

Defined: Plan year start

nearest

Interest Crediting Rules

Plan Year Rate

Past: 5.00% Current: 5.00% Future: 5.00% Interest credited to: Termination date

Benefit Reduction / Mortality table & setback

Male:Actuarial EquivalenceActuarial EquivalenceN/A0Female:Actuarial EquivalenceActuarial EquivalenceN/A0

 Rates - Male:
 N/A
 N/A
 N/A

 Rates - Female:
 N/A
 N/A
 N/A

Use Social Security Retirement Age: No REACT Benefits Percentage: 50.00%

Vesting Schedule: 3 Year Cliff Pre-retirement death benefit

Vesting Definition:Hours WorkedPercentage of accrued benefit:0.00%Death Benefit Payment method:PVAB

Name of Plan: Dentistry for Sun City Center DB Cash Balance Plan

Plan Sponsor's EIN: 59-3516603 Plan Number: 000

Schedule SB, Part V - Summary of Plan Provisions

	<u>Annuity</u>	Percent	Years
Normal:	Life only	0.00%	0
QJSA:	Joint and contingent	50.00%	0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan: Dentistry for Sun City Center DB Cash Balance Plan

Plan Sponsor's EIN: 59-3516603 Plan Number: 000

Schedule SB, Part V - Summary of Plan Provisions

Benefit Formula

Benefits are based on the actuarial equivalent of the hypothetical account balance. The hypothetical contributions are based on \$0.00 to be allocated amongst the participants.

Allocation Class	<u>Default</u>	Allocation Formula
Group A		52.00%
Group B		3.00%
Group C		3.00%
Group D	X	\$1,000.00

Name of Plan: Dentistry for Sun City Center DB Cash Balance Plan

Plan Sponsor's EIN: 59-3516603 Plan Number: 000

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).

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

OMB No. 1210-0110

2018

This Form is Open to Public Inspection

F	<u>or calenda</u> r p	olan year 2018	8 or fiscal plan	year beginning				and en	ding			
			nearest dollar	sessed for late filing o	of this ran	ort unless reasor	nahle caus	se is establic	hed			
_	Name of pla	<u> </u>	1,000 will be as	sessed for face filling o	i tilis rep	ort diffess reason	lable caus	B Three		N)	>	
С	Plan sponse	or's name as	shown on line 2	2a of Form 5500 or 550	00-SF			D Employ	er Identific	cation Nu	umber (I	EIN)
E	Type of plan	: Single	Multiple-A	Multiple-B		F Prior year pla	an size:	100 or fewe	er [] 101	-500	More th	nan 500
	Part I	Basic Info	rmation			•	<u> </u>	•	<u> </u>			
1		valuation dat		Month [Day	Year						
2	Assets:											
	a Market	value							2a			
	b Actuar	al value							2b			
3	Funding	target/particip	oant count break	kdown			` '	lumber of ticipants	(2) Ve	ested Fur Target	nding	(3) Total Funding Target
	a For ret	ired participar	nts and benefic	iaries receiving payme	ent							
	b For ter	minated vest	ed participants.									
	C For act	ive participan	nts									
	d Total											
4	If the pla	n is in at-risk	status, check th	ne box and complete li	nes (a) aı	nd (b)						
	a Fundin	g target disre	egarding prescri	bed at-risk assumptior	ns				4a			
				umptions, but disregar					4b			
5	Effective	interest rate.							5			%
6	Target no	ormal cost							6			
	To the best of accordance wi combination, o	th applicable law a	e information supplie and regulations. In m	ed in this schedule and accom ny opinion, each other assump perience under the plan.								d assumption was applied in id such other assumptions, in
	HERE											
			Sigr	nature of actuary						[Date	
			Type or p	print name of actuary					Most	recent e	enrollme	nt number
				Firm name					Telephone	e numbe	r (incluc	ding area code)
			Ad	dress of the firm								
If th	ne actuary ha	as not fully ref	flected any regu	lation or ruling promul	lgated un	der the statute in	completi	ng this sched	dule, check	the box	and se	e

Schedule SB (Form 5500) 2018

P	art II	Begin	ning of Year	Carryov	er and Prefunding Ba	lances						
					<u> </u>		(a) C	arryover balance		(b) P	refundin	g balance
7		•	0 , ,		able adjustments (line 13 from	•						
8			•	•	nding requirement (line 35 fro							
9	Amount i	emaining	g (line 7 minus line	8)								
10	Interest of	on line 9 เ	using prior year's	actual retu	rn of%							
11	Prior yea	r's exces	s contributions to	be added	to prefunding balance:							
	a Preser	nt value o	f excess contribut	ions (line 3	88a from prior year)							
					a over line 38b from prior yea interest rate of9							
	b(2) Inte	erest on I	ine 38b from prior	year Sche	edule SB, using prior year's a	ctual						
					ar to add to prefunding balance							
			•	, ,								
d Portion of (c) to be added to prefunding balance												
12	Other red	ductions i	n balances due to	elections	or deemed elections							
13	Balance	at beginn	ing of current yea	r (line 9 +	line 10 + line 11d – line 12)							
P	art III	Fun	ding Percenta	ages								
14 Funding target attainment percentage										14	%	
15 Adjusted funding target attainment percentage											15	%
Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.									16	%		
17	17 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	ions mad			ar by employer(s) and emplo	yees:						
(1	(a) Date MM-DD-Y		(b) Amount p employer	-	(c) Amount paid by employees	(a) Dat (MM-DD-Y		(b) Amount pa employer(-	(c	Amour emplo	nt paid by
	VIIVI DD 1	111)	Citiployer	(5)	cinployees	(IVIIVI DD 1	,	Chiployer	<u> </u>		cmpic	ycco
						Totals ►	18(b)			18(c)		
19	Discount	ed emplo	yer contributions	– see instr	uctions for small plan with a	valuation date	after the	beginning of the y	ear:			
	a Contri	outions a	llocated toward ur	npaid minir	num required contributions fr	om prior year	3	<u>′</u>	19a			
	b Contributions made to avoid restrictions adjusted to valuation date											
	C Contributions allocated toward minimum required contribution for current year adjusted to valuation date											
20	,		tions and liquidity									
			-		e prior year?							Yes No
					installments for the current y		timely ma	anner?				Yes No
	C If line	∠∪a is "Y	es," see instructio	ns and con	nplete the following table as Liquidity shortfall as of end		this plan v	/ear				
		(1) 1st	<u> </u>		(2) 2nd	J. quarter UI		3rd	L	(4) 4th		
			_			_		_	_		_	

F	Part V Assumptions Used to Determi	ne Funding Target and Targ	get Normal Cost									
21	Discount rate:											
	a Segment rates: 1st segment: %	2nd segment: %	3rd segment: %		N/A, full yield curve used							
	b Applicable month (enter code)			21b								
22	Weighted average retirement age			22								
23	Mortality table(s) (see instructions) Prior regula	tion: Prescribed - comb	ined Prescribed	l - separa	te Substitute							
	Current regulation: Prescribed - combined Prescribed - separate Substitute											
Pa	Part VI Miscellaneous Items											
24	24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required											
	attachment											
	Has a method change been made for the current p	-										
26	Is the plan required to provide a Schedule of Active	Participants? If "Yes," see instruction	ons regarding required a	ttachmen	tYes No							
27	If the plan is subject to alternative funding rules, er attachment		ons regarding	27								
P	art VII Reconciliation of Unpaid Minir	num Required Contribution	s For Prior Years									
28	Unpaid minimum required contributions for all prior	years		28								
29	Discounted employer contributions allocated towar (line 19a)			29								
30	Remaining amount of unpaid minimum required co	ntributions (line 28 minus line 29)		30								
Pa	Part VIII Minimum Required Contribution For Current Year											
31	•											
	a Target normal cost (line 6)			31a								
	b Excess assets, if applicable, but not greater than	line 31a		31b								
32	Amortization installments:		Outstanding Balar	nce	Installment							
	a Net shortfall amortization installment											
	b Waiver amortization installment											
33	If a waiver has been approved for this plan year, en (Month Day Year	nter the date of the ruling letter granti) and the waived amount		33								
34	Total funding requirement before reflecting carryov	er/prefunding balances (lines 31a - 3	31b + 32a + 32b - 33)	34								
		Carryover balance	Prefunding balan	ice	Total balance							
35	Balances elected for use to offset funding requirement											
36	•	<u> </u>		36								
37		contribution for current year adjusted	to valuation date (line	37								
38	Present value of excess contributions for current ye											
	·			38a								
	a Total (excess, if any, of line 37 over line 36)											
39												
40	10											
	Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)											
	If an election was made to use PRA 2010 funding r		,	•								
	a Schedule elected											
	b Eligible plan year(s) for which the election in line			<u></u>	08							
	LINGUIC DIALL VEALEST OF WHICH THE EIECTION IN TIME	TIA WAS IIIAUE		i I∠U	00 12000 12010 2011							

Attachment to 2018 Form 5500 Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name	Dentistry	for	Sun (City	Center	Defined	Benefit	Cash	Balance	Plan		EIN	l: _	59-3516603	
Plan Spons	or's Name	Т	. Gre	gory	Jacobs	, D.D.S.	, P.A.					PN	l:	002	
The weighte	d average r	etire	ment	age	is equa	ıl to the n	ormal re	tireme	ent age of	f <u></u>	ó5				

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.

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).

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

OMB No. 1210-0110

2018

This Form is Open to Public Inspection

F	<u>or calenda</u> r p	olan year 2018	8 or fiscal plan	year beginning				and en	ding			
			nearest dollar	sessed for late filing o	of this ran	ort unless reasor	nahle caus	se is establic	hed			
_	Name of pla	<u> </u>	1,000 will be as	sessed for face filling o	i tilis rep	ort diffess reason	lable caus	B Three		N)	>	
С	Plan sponse	or's name as	shown on line 2	2a of Form 5500 or 550	00-SF			D Employ	er Identific	cation Nu	umber (I	EIN)
E	Type of plan	: Single	Multiple-A	Multiple-B		F Prior year pla	an size:	100 or fewe	er [] 101	-500	More th	nan 500
	Part I	Basic Info	rmation			•	<u> </u>	•	<u> </u>			
1		valuation dat		Month [Day	Year						
2	Assets:											
	a Market	value							2a			
	b Actuar	al value							2b			
3	Funding	target/particip	oant count break	kdown			` '	lumber of ticipants	(2) Ve	ested Fur Target	nding	(3) Total Funding Target
	a For ret	ired participar	nts and benefic	iaries receiving payme	ent							
	b For ter	minated vest	ed participants.									
	C For act	ive participan	nts									
	d Total											
4	If the pla	n is in at-risk	status, check th	ne box and complete li	nes (a) aı	nd (b)						
	a Fundin	g target disre	egarding prescri	bed at-risk assumptior	ns				4a			
				umptions, but disregar					4b			
5	Effective	interest rate.							5			%
6	Target no	ormal cost							6			
	To the best of accordance wi combination, o	th applicable law a	e information supplie and regulations. In m	ed in this schedule and accom ny opinion, each other assump perience under the plan.								d assumption was applied in id such other assumptions, in
	HERE											
			Sigr	nature of actuary						[Date	
			Type or p	print name of actuary					Most	recent e	enrollme	nt number
				Firm name					Telephone	e numbe	r (incluc	ding area code)
			Ad	dress of the firm								
If th	ne actuary ha	as not fully ref	flected any regu	lation or ruling promul	lgated un	der the statute in	completi	ng this sched	dule, check	the box	and se	e

Schedule SB (Form 5500) 2018

Pa	art II	Begin	ning of Year	Carryov	er and Prefunding Ba	lances						
							(a) C	arryover balance		(b) P	refundin	g balance
7		•	0 , ,		able adjustments (line 13 fror							
8			•	•	nding requirement (line 35 fro							
9	Amount i	emaining	g (line 7 minus line	8)								
10	Interest of	on line 9 เ	using prior year's	actual retu	rn of%							
11	Prior yea	r's exces	s contributions to	be added	to prefunding balance:							
	a Preser	nt value o	f excess contribut	ions (line 3	38a from prior year)							
					a over line 38b from prior yea a interest rate of%							
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual												
					ar to add to prefunding balance							
			•	, ,								
	d Portion	n of (c) to	be added to pref	unding bala	ance							
12	Other red	ductions i	n balances due to	elections	or deemed elections							
13	Balance	at beginn	ing of current yea	r (line 9 +	line 10 + line 11d – line 12)							
Р	art III	Fun	ding Percenta	ages								
14	Funding	target att	ainment percenta	ge							14	%
15	Adjusted	funding t	target attainment	percentage)						15	%
16					of determining whether carryo				reduce	current	16	%
17	If the cur	rent value	e of the assets of	the plan is	less than 70 percent of the for	unding target,	enter suc	ch percentage			17	%
Р	art IV	Con	tributions an	d Liquid	ity Shortfalls							
18	Contribut	ions mad			ar by employer(s) and emplo	yees:						
(1	(a) Date		(b) Amount p employer	-	(c) Amount paid by employees	(a) Dat (MM-DD-Y		(b) Amount pa employer(-	(c	Amour emplo	nt paid by
	VIIVI DD 1	111)	Citiployer	(5)	Ciripioyees	(IVIIVI DD 1	,	Chiployer	<u> </u>		cmpic	ycco
						Totals ▶	18(b)			18(c)		
19	Discount	ed emplo	yer contributions	– see instr	uctions for small plan with a	aluation date	after the	beginning of the y	ear:			
	a Contributions allocated toward unpaid minimum required contributions from prior years											
	b Contributions made to avoid restrictions adjusted to valuation date											
	C Contrib	outions all	ocated toward min	imum requi	red contribution for current yea	r adjusted to v	aluation d	ate	19c			
20	Quarterly	contribu	tions and liquidity	shortfalls:								
	a Did the	e plan ha	ve a "funding sho	rtfall" for th	e prior year?							Yes No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?						Yes No					
	C If line	20a is "Y	es," see instructio	ns and con	nplete the following table as a		thic plan :	/OOF				
		(1) 1st	<u> </u>		Liquidity shortfall as of end (2) 2nd	or quarter of		year 3rd		(4) 4th	
		. ,					. ,			,		
									•			

F	Part V Assumptions Used to Determi	ne Funding Target and Targ	get Normal Cost						
21	Discount rate:								
	a Segment rates: 1st segment: %	2nd segment: %	3rd segment: %		N/A, full yield curve used				
	b Applicable month (enter code)			21b					
22	Weighted average retirement age			22					
23	23 Mortality table(s) (see instructions) Prior regulation: Prescribed - combined Prescribed - separate Substitute								
	Current regulation: Prescribed - combined Prescribed - separate Substitute								
Pa	Part VI Miscellaneous Items								
24	24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required								
	attachment				_				
	25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment								
26	26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment								
27	If the plan is subject to alternative funding rules, en attachment		ons regarding	27					
P	art VII Reconciliation of Unpaid Minir	num Required Contribution	s For Prior Years						
28	Unpaid minimum required contributions for all prior	years		28					
29	Discounted employer contributions allocated towar (line 19a)			29					
30	Remaining amount of unpaid minimum required co	ntributions (line 28 minus line 29)		30					
Pa	art VIII Minimum Required Contribution	on For Current Year							
31	•								
	a Target normal cost (line 6)								
	b Excess assets, if applicable, but not greater than line 31a								
32	Amortization installments:		Outstanding Bala	nce	Installment				
	a Net shortfall amortization installment								
	b Waiver amortization installment								
33	If a waiver has been approved for this plan year, en (Month Day Year	nter the date of the ruling letter granti) and the waived amount		33					
34	Total funding requirement before reflecting carryov	er/prefunding balances (lines 31a - 3	31b + 32a + 32b - 33)	34					
		Carryover balance	Prefunding balar	nce	Total balance				
35	Balances elected for use to offset funding requirement								
36	•		1	36					
37		contribution for current year adjusted	to valuation date (line	37					
38	Present value of excess contributions for current ye								
	a Total (excess, if any, of line 37 over line 36)			38a					
	b Portion included in line 38a attributable to use of			38b					
39	Unpaid minimum required contribution for current y	·	•	39					
40	Unpaid minimum required contributions for all year	•		40					
	Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)								
	41 If an election was made to use PRA 2010 funding relief for this plan:								
	a Schedule elected								
	b Eligible plan year(s) for which the election in line			<u></u>	08				
	LINGUIC DIATI VEATISTION WHICH THE ELECTION IN TIME	TIG WGS IIIGUE		⊢ 1∠0	00 12008 12010 1 2011				

Attachment to 2018 Form 5500 Schedule SB, line 32 - Schedule of Amortization Bases

Plan NameDentistry for Sun City Center Defined Benefit Cash Balance PlanEIN:59-3516603Plan Sponsor's NameT. Gregory Jacobs, D.D.S., P.A.PN:002

	Present Value of				
	Any Remaining		Years	Amortization	
Towns of Doos	Any Remaining	Valuation Data	Demaining	Amortization	
Type of Base Shortfall	Installments	Valuation Date 12/31/2018	Remaining	Installment	
Shortfall	56,333	12/31/2018	7	9,196	
	- 				