

**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).

► **Attach to Form 5500 or 5500-EZ if applicable. (See instructions.)**

Official Use Only

OMB No. 1210-0110

2008

**This Form is Open to
Public Inspection.**

For calendar plan year 2008 or fiscal plan year beginning _____, and ending _____,

► **Round off amounts to nearest dollar.**

► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan _____ **B** Three-digit plan number (PN) ► _____

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ _____ **D** Employer Identification Number (EIN) _____

E Type of plan: ☐ Single ☐ Multiple-A ☐ Multiple-B ☐ **F** Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month _____ Day _____ Year _____

2 Assets: _____

a Market value **2a** _____

b Actuarial value **2b** _____

3 Funding target/participant count breakdown (1) Number of participants (2) Funding Target

a For retired participants and beneficiaries receiving payment **3a** _____

b For terminated vested participants **3b** _____

c For active participants: _____

(1) Non-vested benefits **3c(1)** _____

(2) Vested benefits **3c(2)** _____

(3) Total active **3c(3)** _____

d Total **3d** _____

4 If the plan is in at-risk status, check the box and complete lines 4a and 4b ► ☐

a Funding target disregarding prescribed at-risk assumptions. **4a** _____

b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor **4b** _____

5 Effective interest rate **5** _____ %

6 Target normal cost **6** _____

Statement by Enrolled Actuary

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

**SIGN
HERE**

Signature of actuary

Date

Type or print name of actuary

Most recent enrollment number

Firm name

Telephone number (including area code)

Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions. ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-EZ.

v11.3

Schedule SB (Form 5500) 2008

Part II Beginning of year carryover and prefunding balances (See instructions.)

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		
8 Portion used to offset prior year's funding requirement (line 35 from prior year)		
9 Amount remaining (line 7 minus line 8)		
10 Interest on line 9 using prior year's actual return of %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (line 38 from prior year)		
b Interest on line 11a using prior year's effective rate of %		
c Total available at beginning of current plan year to add to prefunding balance ..		
d Portion of line 11c to be added to prefunding balance		
12 Reduction in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)		

Part III Funding percentages

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

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ▶			18(b)	18(c)	

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

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

20 Quarterly contributions and liquidity shortfall(s):

a Did the plan have a "funding shortfall" for the prior year?	☐ Yes	☐ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes	☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21	Discount rate:	1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
a	Segment rates:	%	%	%	
b	Applicable month (enter code)				21b
22	Weighted average retirement age				22
23	Mortality table(s) (see instructions)	☐ Prescribed -- combined	☐ Prescribed -- separate	☐ Substitute	

Part VI Miscellaneous items

24	Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☐ No
25	Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☐ No
26	Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☐ Yes	☐ No
27	If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachments	27	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28	Unpaid minimum required contribution for all prior years	28
29	Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30

Part VIII Minimum required contribution for current year

31	Target normal cost, adjusted, if applicable (see instructions)	31
32	Amortization installments:	
a	Net shortfall amortization installment	
b	Waiver amortization installment	
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount.	33
34	Total funding requirement before reflecting carryover/prefunding balances (line 31 + line 32a + line 32b - line 33)	34
35	Balances used to offset funding requirement	
	Carryover balance	Prefunding balance
36	Additional cash requirement (line 34 minus line 35)	36
37	Contributions allocated toward minimum required contribution for current year, adjusted to valuation date (line 19c)	37
38	Interest-adjusted excess contributions for current year (see instructions)	38
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39
40	Unpaid minimum required contribution for all years	40