

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Insurance Corporation

ACK_ID

**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**For calendar plan year 2018 or fiscal plan year beginning **SB_PLAN_YEAR_BEGIN_DATE** and ending **SB_TAX_PRD**▶ **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) ▶

SB_PN

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

SB_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** **SB_PLAN_TYPE_CODE****SB_CNT_PARTCP_PR_YR_CD****1** Enter the valuation date: Month _____ Day _____ Year _____ **SB_VALUE_DATE****2** Assets:**a** Market value..... **2a** **SB_CURR_VALUE_AST_01_AMT****b** Actuarial value **2b** **SB_ACTRL_VALUE_AST_AMT****3** Funding target/participant count breakdown(1) Number of
participants(2) Vested Funding
Target(3) Total Funding
Target**a** For retired participants and beneficiaries receiving payment **SB_RTD_PARTCP_CNT** **SB_RTD_VSTD_TGT_AMT** **SB_RTD_FNDNG_TGT_AMT****b** For terminated vested participants **SB_TERM_PARTCP_CNT** **SB_TERM_VSTD_FNDNG_TGT_AMT** **SB_TERM_FNDNG_TGT_AMT****c** For active participants **SB_ACT_PARTCP_CNT** **SB_ACT_VSTD_FNDNG_TGT_AMT** **SB_LIAB_ACT_TOTAL_FNDNG_TGT_AMT****d** Total **SB_TOT_PARTCP_CNT** **SB_TOT_VSTD_FNDNG_TGT_AMT** **SB_TOT_FNDNG_TGT_AMT****4** If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐ **SB_PLAN_AT_RISK_IND****a** Funding target disregarding prescribed at-risk assumptions **4a** **SB_TGT_DISREGARD_ASSUMP_AMT****b** Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor **4b** **SB_TGT_REFLECT_ASSUMP_AMT****5** Effective interest rate **5** **SB_EFF_INT_RATE_PRCNT** %**6** Target normal cost **6** **SB_TGT_NRML_COST_01_AMT****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

SB_ACTUARY_NAME_LINE

Type or print name of actuary

SB_ACTUARY_FIRM_NAME

Firm name

Refer to page 4

Address of the firm

SB_SIGNATURE_DATE

Date

SB_ACTRY_ENRLMT_NUM

Most recent enrollment number

SB_ACTUARY_PHONE_NUM

Telephone number (including area code)

SB_ACTUARY_NOT_REFLECT_IND

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐**For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.****Schedule SB (Form 5500) 2018
v. 171027**

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	SB_CARRYOVER_PR_YR_AMT	SB_PRE_FNDNG_PR_YR_AMT
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	SB_CARRYOVER_USED_PR_YR_AMT	SB_PRE_FNDNG_USED_PR_YR_AMT
9 Amount remaining (line 7 minus line 8).....	SB_CARRYOVER_PR_YR_TOT_AMT	SB_PRE_FNDNG_PR_YR_TOT_AMT
10 Interest on line 9 using prior year's actual return of _____%	SB_INT_PR_YR_CARRYOVER_AMT	SB_INT_PR_YR_PRE_FNDNG_AMT
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		SB_EXCESS_CONTRIB_AMT
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of _____%.	SB_EXCESS_CONTRIB_INT_PRCNT	SB_EXCESS_CONTRIB_INT_AMT
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return.....		SB_INT_PRIOR_YEAR_ACTUAL_AMT
c Total available at beginning of current plan year to add to prefunding balance.....		SB_EXCESS_CONTRIB_AVAIL_AMT
d Portion of (c) to be added to prefunding balance.....		SB_EXCESS_CONTRIB_ADDED_AMT
12 Other reductions in balances due to elections or deemed elections	SB_CARRYOVER_REDUCTION_AMT	SB_PRE_FNDNG_REDUCTION_AMT
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	SB_CARRYOVER_BOY_TOT_AMT	SB_PRE_FNDNG_BOY_TOT_AMT

Part III	Funding Percentages
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14	Funding target attainment percentage	SB_FNDNG_TGT_PRCNT	%
15	Adjusted funding target attainment percentage.....	SB_ADJ_FNDNG_TGT_PRCNT	%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	SB_PR_YR_FNDNG_PRCNT	%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	SB_AST_LESS_70_PRCNT	%

Part IV Contributions and Liquidity Shortfalls

[illegible]

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 contributions from prior years..... **SB_CONTRIB_ALLOC_PR_YR_01_AMT**

b Contributions made to avoid restrictions adjusted to valuation date **1** **SB_CONTRIB_AVOID_RESTRIC_AMT**

c Contributions allocated toward minimum required contribution for current year adjusted to valuation date..... **1** **SB_CONTRIB_ALLOC_CURR_YR_AMT**

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a “funding shortfall” for the prior year?..... **SB_FNDNG_SHORT_IND** ☐ Yes ☐ No

b If line 20a is “Yes,” were required quarterly installments for the current year made in a timely manner?.. **SB_QRTLY_INSTALL_IND** ☐ 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
SB_1ST_LIQUIDITY_SHORT_AMT	SB_2ND_LIQUIDITY_SHORT_AMT	SB_3RD_LIQUIDITY_SHORT_AMT	SB_4TH_LIQUIDITY_SHORT_AMT

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21	Discount rate:					
	a Segment rates:	1st segment: SB_1ST_SEG_RATE_PRCNT	2nd segment: SB_2ND_SEG_RATE_PRCNT	3rd segment: SB_3RD_SEG_RATE_PRCNT	SB_YIELD_CURVE_IND	
	b Applicable month (enter code).....	21b			SB_APPLICABLE_MONTH_CD	
22	Weighted average retirement age				22	SB_WEIGHTED_RTM_AGE
23	Mortality table(s) (see instructions)	Prior regulation:	<input type="checkbox"/> Prescribed - combined	<input type="checkbox"/> Prescribed - separate	SB_MORTALITY_TBL_CD	
		Current regulation:	<input type="checkbox"/> Prescribed - combined	<input type="checkbox"/> Prescribed - separate		<input type="checkbox"/> 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.....					SB_CHG_ACTRL_ASSUMP_CURR_IND	<input type="checkbox"/> Yes <input type="checkbox"/> No
25	Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....					SB_CHG_METHOD_IND	<input type="checkbox"/> Yes <input type="checkbox"/> No
26	Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....					SB_SCH_ACTIVE_PARTCP_RQD_IND	<input type="checkbox"/> Yes <input type="checkbox"/> No
27	If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....				27	SB_ALT_FNDNG_RULES_CD	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28	Unpaid minimum required contributions for all prior years	28	SB_UNPAID_PR_YR_CONTRIB_AMT
29	Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....		SB_CONTRIB_ALLOC_PR_YR_02_AMT
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)		SB_UNPAID_MIN_RQD_TOT_AMT

Part VIII Minimum Required Contribution For Current Year

31	Target normal cost and excess assets (see instructions):				
	a Target normal cost (line 6)	31a	SB_TGT_NRML_COST_02_AMT		
	b Excess assets, if applicable, but not greater than line 31a		SB_MIN_REQ_CONT_EXCESS_AST_AMT		
32	Amortization installments:		Outstanding Balance	Installment	
	a Net shortfall amortization installment.....	SB_SHORT_AMORTZ_OUTSTD_AMT	SB_SHORT_AMORTZ_INST		
	b Waiver amortization installment.....	SB_WVRS_AMORTZ_OUTSTD_AMT	SB_WVRS_AMORTZ_INST		
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month.....) and the waived amount		33	SB_WAIVED_AMT	
34	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....			SB_FNDNG_RQMT_TOT_AMT	
35	Balances elected for use to offset funding requirement.....		SB_OFFSET_CARRYOVER_AMT	SB_OFFSET_PRE_FNDNG_AMT	SB_OFFSET_BAL
36	Additional cash requirement (line 34 minus line 35).....		36	SB_ADDL_CASH_TOT_AMT	
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....			SB_CONTR_ALLOC_CURR_YR_02_AMT	
38	Present value of excess contributions for current year (see instructions)				
	a Total (excess, if any, of line 37 over line 36)		SB_PRESENT_VAL_EXCES_CONT_AMT		
	b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		SB_PORT_PREFNDNG_FNDNG_CAR_AMT		
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....			SB_UNP_MIN_CONT_CUR_YR_TOT_AMT	
40	Unpaid minimum required contributions for all years			SB_UNP_MIN_CONTRIB_ALL_YR_AMT	

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	SB_SHOR_AMOR_BASE_SCH_ELEC_IND	<input type="checkbox"/> 2 plus 7 years	<input type="checkbox"/> 15 years	
	b Eligible plan year(s) for which the election in line 41a was made		<input type="checkbox"/> 2008	<input type="checkbox"/> 2009	<input type="checkbox"/> 2010 <input type="checkbox"/> 2011

SB_ELIGIBLE_PLAN_YEAR_1_IND	SB_ELIGIBLE_PLAN_YEAR_2_IND	SB_ELIGIBLE_PLAN_YEAR_3_IND	SB_ELIGIBLE_PLAN_YEAR_4_IND
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ROW_ORDER

These are contained on the first page label "Address of the Firm", bottom pg 1

SB_ACTUARY_US_ADDRESS1

SB ACTUARY US ADDRESS2

SB_ACTUARY_US_CITY

SB_ACTUARY_PHONE_NUM_FOREIGN

SB_ACTUARY_US_STATE

SB_ACTUARY_US_ZIP

SB ACTUARY FOREIGN ADDRESS1

SB ACTUARY FOREIGN ADDRESS2

SB_ACTUARY_FOREIGN_CITY

SB_ACTUARY_FOREIGN_PROV_STATE

SB_ACTUARY_FOREIGN_CNTRY

SB_ACTUARY_FOREIGN_POSTAL_CD