# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

**2010**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008

**A** This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

**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** If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

**D** Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [X] the DFVC program;
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
D.A. HOERR & SONS, INC. 401(K) SAVINGS PLAN

**1b** Three-digit plan number (PN) ▶ 002

**1c** Effective date of plan 05/01/1984

**2a** Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
D.A. HOERR & SONS, INC.

8020 N. SHADETREE DR.
PEORIA, IL 61615

8020 N. SHADETREE DR.
PEORIA, IL 61615

**2b** Employer Identification Number (EIN)
37-0761574

**2c** Sponsor's telephone number
309-689-2503

**2d** Business code (see instructions)
444200

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 09/28/2010 | NATHAN HOERR |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

**3a** Plan administrator's name and address (if same as plan sponsor, enter "Same")
D.A. HOERR & SONS, INC.

8020 N. SHADETREE DR.
PEORIA, IL 61615

**3b** Administrator's EIN
37-0761574

**3c** Administrator's telephone number
309-689-2503

**4** If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

**a** Sponsor's name

**4b** EIN

**4c** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 132 |
| **6** | Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**). | | |
| **a** | Active participants | **6a** | 126 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 11 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 137 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 137 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 50 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 0 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 3E

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**9a** Plan funding arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | | Insurance |
| **(2)** | | Code section 412(e)(3) insurance contracts |
| **(3)** | X | Trust |
| **(4)** | | General assets of the sponsor |

**9b** Plan benefit arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | | Insurance |
| **(2)** | | Code section 412(e)(3) insurance contracts |
| **(3)** | X | Trust |
| **(4)** | | General assets of the sponsor |

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

| | | |
|---|---|---|
| **(1)** | X | **R** (Retirement Plan Information) |
| **(2)** | | **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary |
| **(3)** | | **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |

**b General Schedules**

| | | |
|---|---|---|
| **(1)** | X | **H** (Financial Information) |
| **(2)** | | **I** (Financial Information – Small Plan) |
| **(3)** | | **A** (Insurance Information) |
| **(4)** | | **C** (Service Provider Information) |
| **(5)** | | **D** (DFE/Participating Plan Information) |
| **(6)** | | **G** (Financial Transaction Schedules) |

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2010**

**This Form is Open to Public Inspection**

For calendar plan year 2010 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008

**A** Name of plan
D.A. HOERR & SONS, INC. 401(K) SAVINGS PLAN

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
D.A. HOERR & SONS, INC.

**D** Employer Identification Number (EIN)
37-0761574

## Part I Asset and Liability Statement

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | | |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 174 | 743 |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 62644 | 41674 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 1907525 | 1272524 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 1970343 | 1314941 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | | |
| **h** | Operating payables | 1h | | |
| **i** | Acquisition indebtedness | 1i | | |
| **j** | Other liabilities | 1j | 0 | 0 |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 1970343 | 1314941 |

## Part II Income and Expense Statement

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

| | Income | | (a) Amount | (b) Total |
|---|---|---|---|---|
| **a** | **Contributions:** | | | |
| | **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | | |
| | **(B)** Participants | 2a(1)(B) | 83872 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 83872 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 40 | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | 4006 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 4046 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| **2b** (5) Unrealized appreciation (depreciation) of assets: (A) Real estate | 2b(5)(A) | | |
| (B) Other | 2b(5)(B) | | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | |
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | -615724 |
| **c** Other income | 2c | | |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | -527806 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 126366 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | | |
| (3) Other | 2e(3) | | |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | | 126366 |
| **f** Corrective distributions (see instructions) | 2f | | |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | |
| **h** Interest expense | 2h | | |
| **i** Administrative expenses: (1) Professional fees | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | 1230 | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 1230 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 127596 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line 2j from line 2d | 2k | | -655402 |
| **l** Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: ROTHERHAM & COMPANY, PC (2) EIN: 37-1293288

**d** The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. (2) [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

## Part IV Compliance Questions

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** | Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | X | | 4206 |
| **b** | Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | 4b | | X | |
| **c** | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| **d** | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| **e** | Was this plan covered by a fidelity bond? | 4e | X | | 250000 |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| **j** | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| **k** | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | X | |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

| **5b(1)** Name of plan(s) | **5b(2)** EIN(s) | **5b(3)** PN(s) |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

**D.A. HOERR & SONS, INC.**
**401(K) THRIFT & SAVINGS PLAN**

Audited Financial Statements
and Supplemental Schedule

December 31, 2008

**D.A. HOERR & SONS, INC.**
**401(K) THRIFT & SAVINGS PLAN**

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ROTHERHAM AND COMPANY, P.C.

2308 W. Altorfer Drive
Peoria, Illinois 61615

Certified Public Accountants

(309) 692-3190 Phone
(309) 692-3193 Fax

## INDEPENDENT AUDITOR'S REPORT

To the Trustees and Participants of
D.A. Hoerr & Sons, Inc. 401(K) Thrift & Savings Plan

We were engaged to audit the financial statements of D.A. Hoerr & Sons, Inc. 401(K) Thrift & Savings Plan as of December 31, 2008 and 2007, and for the year ended December 31, 2008, and the supplemental schedule as of and for the year ended December 31, 2008 as listed in the accompanying index. These financial statements and schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investments, investment transactions and related income, which were certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of and for the years ended December 31, 2008 and 2007, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Rotherham + Company, P.C.

Peoria, Illinois
September 24, 2010

**D.A. HOERR & SONS, INC.**
**401(K) THRIFT & SAVINGS PLAN**

Statement of Net Assets Available for Benefits

December 31, 2008 and 2007

| | | 2008 | 2007 |
|---|---|---|---|
| Assets | | | |
| Investments at fair value: | | | |
| Shares of registered investment companies | $ | 1,273,267 | 1,907,699 |
| Participant notes receivable | | 41,674 | 62,644 |
| Total assets | | 1,314,941 | 1,970,343 |
| Liabilities | | - | - |
| Net Assets Available for Benefits | $ | 1,314,941 | 1,970,343 |

The accompanying notes to financial statements are an integral part of these financial statements.

**D.A. HOERR & SONS, INC.**
**401(K) THRIFT & SAVINGS PLAN**

Statement of Changes in Net Assets Available for Benefits

For the year ended December 31, 2008

| | | 2008 |
|---|---|---|
| Additions to net assets attributed to: | | |
| Investment income: | | |
| Interest and dividends | $ | 37,651 |
| Interest on participant notes receivable | | 4,006 |
| | | 41,657 |
| Contributions: | | |
| Participants | | 83,872 |
| Total additions | | 125,529 |
| Deductions from net assets attributed to: | | |
| Benefits paid to participants | | 126,366 |
| Administrative expenses | | 1,229 |
| Net depreciation in fair value of investments | | 653,336 |
| Total deductions | | 780,931 |
| Net increase | | (655,402) |
| Net assets available for benefits: | | |
| Beginning of year | | 1,970,343 |
| End of year | $ | 1,314,941 |

The accompanying notes to financial statements are an integral part of these financial statements.

**D.A. HOERR & SONS, INC.**
**401(K) THRIFT & SAVINGS PLAN**

Notes to Financial Statements

December 31, 2008

## NOTE 1 DESCRIPTION OF THE PLAN

The following description of the D.A. Hoerr & Sons, Inc. (Company) 401(K) Thrift & Savings Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

### (A) General

The Plan is a defined contribution prototype plan covering all non-union employees of D.A. Hoerr & Sons, Inc. (Plan Sponsor) who have one-half year of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

### (B) Contributions

Each year, participants may contribute not less than 1% up to 15% of pretax annual compensation, as defined in the Plan. The elective deferral is taken from their eligible compensation through regular payroll deductions and the deferred amount may not be more than the lesser of: (a) 100% of their compensation, (b) maximum dollar limit allowed under the requirements of the Internal Revenue Code ($15,500 for 2008), or (c) such lesser amount as determined by the discrimination tests for the Plan. Participants who will be age 50 or older during the Plan year can make additional special catch-up contributions (up to $5,000 additional in 2008). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Company may make matching contributions equal to a discretionary percentage, to be determined by the Company, of the Participant's salary reductions. The Company made no matching contributions for the year ended December 31, 2008. The Company may also make a discretionary contribution, which is not limited to its current or accumulated net profit. The Company made no discretionary contributions for the year ended December 31, 2008.

### (C) Participant accounts

Each participant's account is credited with the participant's contributions and an allocation of (a) the Company's contribution, if any, and (b) Plan earnings (losses), and charged with an allocation of administrative expenses. Allocations are based on participant earnings (losses) or account balances, as defined. The benefit to which each participant is entitled is the benefit that can be provided from the participant's vested account.

## NOTE 1 DESCRIPTION OF THE PLAN (Continued)

### (D) Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100% vested in Company contributions after five years of credited service.

### (E) Participant notes receivable

Participants may borrow from their fund accounts a minimum of $500 up to a maximum of $50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the balance in the participants account and bear interest at rates that range from 6.0% to 10.3%, which are commensurate with local prevailing rates of interest as determined by the Plan Administrator. Loans range up to 5 years or longer for the purchase of a primary residence. Principal and interest are paid ratably through monthly payroll deductions.

### (F) Payment of benefits

Upon termination of service, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, installments or an annuity.

## NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### (A) Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

### (B) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

## NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (C) Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Shares of registered investment companies are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year end. Participant notes receivable are valued at cost, which approximates fair value.

Purchases and sales of investment securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

### (D) Payment of Benefits

Benefits are recorded when paid.

### (E) Administrative Expenses

Certain administrative functions are performed by officers or employees of the Plan Sponsor. No such officer or employee receives compensation from the Plan. Certain other administrative expenses are paid directly by the Plan Sponsor.

## NOTE 3 TAX STATUS

Effective April 17, 2001, the Plan adopted a standardized form of a prototype plan sponsored by Automatic Data Processing Federal Credit Union. The prototype plan has received an opinion letter from the Internal Revenue Service dated September 8, 1998, as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

## NOTE 4 INFORMATION CERTIFIED BY FIDELITY MANAGEMENT TRUST COMPANY

The following table presents the fair value of the investments in this Plan at December 31, 2008 and 2007 that were certified by Fidelity Management Trust Company. Single investments representing more than 5% of the Plan's net assets as of December 31, 2008 and 2007 are separately identified.

## NOTE 4 INFORMATION CERTIFIED BY FIDELITY MANAGEMENT TRUST COMPANY (Continued)

| | December 31, | |
|---|---|---|
| Investments in mutual funds held by Fidelity Management Trust Company at fair value: | 2008 | 2007 |
| Fidelity Advisor Diversified International Fund | $ 98,425 | 167,494 |
| Fidelity Advisor Diversified Stock Fund | 79,484 | 148,555 |
| Fidelity Advisor Mid Cap II Fund | 144,576 | 261,421 |
| Fidelity Advisor Short Fixed-Income Fund | 83,810 | 83,774 |
| Fidelity Advisor Small Cap Value Fund | 195,464 | 280,886 |
| Fidelity Advisor Strategic Dividend & Income Fund | 240,613 | 416,462 |
| Fidelity Advisor Total Bond Fund | 250,470 | 256,511 |
| Dreyfus S&P 500 Index Fund | 63,624 | 104,023 |
| Other investments individually less than 5% | 116,801 | 188,573 |
| | $ 1,273,267 | 1,907,699 |

Fidelity Management Trust Company also certified the completeness and accuracy of $653,336 of net depreciation in fair value of investments related to the aforementioned investments for the year ended December 31, 2008.

## NOTE 5 PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

## NOTE 6 RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

**Schedule 1**

**D.A. HOERR & SONS, INC.**
**401(K) THRIFT & SAVINGS PLAN**
EIN: 37-0761574
Plan Number: 002
Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2008

| (a) | (b) Identity of issuer, borrower, lessor or similar party | (c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| Shares of registered investment companies: | | | | |
| | Fidelity | Prime Fund | N/A | $ 743 |
| | Fidelity | Advisor Balanced Fund | N/A | 52,873 |
| | Fidelity | Advisor Diversified International Fund | N/A | 98,425 |
| | Fidelity | Advisor Diversified Stock Fund | N/A | 79,484 |
| | Fidelity | Advisor Freedom 2015 Fund | N/A | 3,149 |
| | Fidelity | Advisor Freedom 2020 Fund | N/A | 14,934 |
| | Fidelity | Advisor Leveraged Company Stock Fund | N/A | 9,873 |
| | Fidelity | Advisor Mid Cap II Fund | N/A | 144,575 |
| | Fidelity | Advisor New Insights Fund | N/A | 4,518 |
| | Fidelity | Advisor Short Fixed-Income Fund | N/A | 83,810 |
| | Fidelity | Advisor Small Cap Value Fund | N/A | 195,464 |
| | Fidelity | Advisor Strategic Dividend & Income Fund | N/A | 240,613 |
| | Fidelity | Advisor Total Bond Fund | N/A | 250,470 |
| | Fidelity | Advisor Value Leaders | N/A | 20,633 |
| | Dreyfus | S&P 500 Index Fund | N/A | 63,624 |
| | Oppenheimer | Real Estate Fund | N/A | 10,079 |
| | Participants | Notes receivable, (interest rates of 6.0% to 10.3%, maturities of 1 to 5 years) | $ - | 41,674 |
| | | | | $ 1,314,941 |

N/A Not applicable, participant-directed Plan

Official Use Only

**SCHEDULE R (Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Retirement Plan Information

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

▶ **File as an Attachment to Form 5500.**

OMB No. 1210-0110

**2008**

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

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

| | |
|---|---|
| **A** Name of plan<br>D.A. HOERR & SONS, INC. 401(K) SAVINGS PLAN | **B** Three-digit plan number ▶ 002 |
| **C** Plan sponsor's name as shown on line 2a of Form 5500<br>D.A. HOERR & SONS, INC. | **D** Employer Identification Number<br>37-0761574 |

## Part I Distributions

**All references to distributions relate only to payments of benefits during the plan year.**

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions . . . . . 1 $ 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the plan year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits). 04-6568107

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year . . . . . 3

## Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? . . . . . ☐ Yes ☐ No ☐ N/A

**If the plan is a defined benefit plan, go to line 7.**

5 If a waiver of the minimum funding standard for a prior plan year is being amortized in this plan year, see instructions, and enter the date of the ruling letter granting the waiver . . . . . ▶ Month ____ Day ____ Year ____

**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

| | | |
|---|---|---|
| 6a | Enter the minimum required contribution for this plan year . . . . . | 6a $ |
| b | Enter the amount contributed by the employer to the plan for this plan year . . . . . | 6b $ |
| c | Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) . . . . . | 6c $ |

**If you completed line 6c, skip lines 7 and 8 and complete line 9.**

7 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? . . ☐ Yes ☐ No ☐ N/A

## Part III Amendments

8 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. (See instructions.) . . . . . ☐ Increase ☐ Decrease ☐ No

## Part IV Coverage (See instructions.)

9 Check the box for the test this plan used to satisfy the coverage requirements . . . . ☐ ratio percentage test ☐ average benefit test



2 2 0 8 7 4 0 1 0 0

# FORM 5500, BOX D- DFVCP FILING

D.A. HOERR & SONS, INC. 401(K) SAVINGS PLAN  PLAN#002

D.A. HOERR & SONS, INC  37-0761574

8020 N. Shadetree Dr.

Peoria, IL  61615

THIS REPORT IS BEING FILED IN ACCORDANCE WITH THE DFVCP.

NATHAN HOERR  309-689-2503

**Schedule 1**

**D.A. HOERR & SONS, INC.**
**401(K) THRIFT & SAVINGS PLAN**
EIN: 37-0761574
Plan Number: 002
Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2008

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| | | | | $ 1,314,941 |

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