

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 section 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 <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold;">2009</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning <u>06/30/2009</u> and ending <u>06/29/2010</u>	
A This return/report is for:	<input checked="" type="checkbox"/> single-employer plan <input type="checkbox"/> multiple-employer plan (not multiemployer) <input type="checkbox"/> one-participant plan
B This return/report is for:	<input type="checkbox"/> first return/report <input type="checkbox"/> final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> short plan year return/report (less than 12 months)
C Check box if filing under:	<input type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>HIGHLAND PARK SERVICE COMPANY, INC. RETIREMENT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">1b Three-digit plan number (PN) ►</td> <td><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>06/30/1965</u></td> </tr> </table>	1b Three-digit plan number (PN) ►	<u>001</u>	1c Effective date of plan <u>06/30/1965</u>	
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1c Effective date of plan <u>06/30/1965</u>					
2a Plan sponsor's name and address (employer, if for single-employer plan) <u>HIGHLAND PARK SERVICE COMPANY, INC.</u> <u>PO BOX 311</u> <u>LAKE WALES, FL 33859-0311</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>59-0290322</u></td> </tr> <tr> <td>2c Plan sponsor's telephone number <u>941-676-1152</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>111300</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>59-0290322</u>	2c Plan sponsor's telephone number <u>941-676-1152</u>	2d Business code (see instructions) <u>111300</u>	
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2c Plan sponsor's telephone number <u>941-676-1152</u>					
2d Business code (see instructions) <u>111300</u>					
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") <u>HIGHLAND PARK SERVICE COMPANY, INC.</u> <u>PO BOX 311</u> <u>LAKE WALES, FL 33859-0311</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>3b Administrator's EIN <u>59-0290322</u></td> </tr> <tr> <td>3c Administrator's telephone number <u>941-676-1152</u></td> </tr> </table>	3b Administrator's EIN <u>59-0290322</u>	3c Administrator's telephone number <u>941-676-1152</u>		
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3c Administrator's telephone number <u>941-676-1152</u>					
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. Sponsor's name	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>4b EIN</td> </tr> <tr> <td>4c PN</td> </tr> </table>	4b EIN	4c PN		
4b EIN					
4c PN					
5a Total number of participants at the beginning of the plan year	5a <u>11</u>				
b Total number of participants at the end of the plan year	5b <u>11</u>				
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c <u>0</u>				
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
b 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.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.					

Part III	Financial Information																																										
7 Plan Assets and Liabilities	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th></th> <th style="text-align: center;">(a) Beginning of Year</th> <th style="text-align: center;">(b) End of Year</th> </tr> <tr> <td>a Total plan assets</td> <td>7a <u>169328</u></td> <td><u>176521</u></td> </tr> <tr> <td>b Total plan liabilities</td> <td>7b <u>0</u></td> <td><u>0</u></td> </tr> <tr> <td>c Net plan assets (subtract line 7b from line 7a)</td> <td>7c <u>169328</u></td> <td><u>176521</u></td> </tr> </table>		(a) Beginning of Year	(b) End of Year	a Total plan assets	7a <u>169328</u>	<u>176521</u>	b Total plan liabilities	7b <u>0</u>	<u>0</u>	c Net plan assets (subtract line 7b from line 7a)	7c <u>169328</u>	<u>176521</u>																														
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8 Income, Expenses, and Transfers for this Plan Year	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th></th> <th style="text-align: center;">(a) Amount</th> <th style="text-align: center;">(b) Total</th> </tr> <tr> <td>a Contributions received or receivable from:</td> <td></td> <td></td> </tr> <tr> <td> (1) Employers</td> <td>8a(1) <u>0</u></td> <td></td> </tr> <tr> <td> (2) Participants</td> <td>8a(2) <u>0</u></td> <td></td> </tr> <tr> <td> (3) Others (including rollovers)</td> <td>8a(3) <u>0</u></td> <td></td> </tr> <tr> <td>b Other income (loss)</td> <td>8b <u>25912</u></td> <td></td> </tr> <tr> <td>c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)</td> <td>8c <u>25912</u></td> <td></td> </tr> <tr> <td>d Benefits paid (including direct rollovers and insurance premiums to provide benefits)</td> <td>8d <u>0</u></td> <td></td> </tr> <tr> <td>e Certain deemed and/or corrective distributions (see instructions)</td> <td>8e <u>0</u></td> <td></td> </tr> <tr> <td>f Administrative service providers (salaries, fees, commissions)</td> <td>8f <u>18719</u></td> <td></td> </tr> <tr> <td>g Other expenses</td> <td>8g <u>0</u></td> <td></td> </tr> <tr> <td>h Total expenses (add lines 8d, 8e, 8f, and 8g)</td> <td>8h <u>18719</u></td> <td></td> </tr> <tr> <td>i Net income (loss) (subtract line 8h from line 8c)</td> <td>8i <u>7193</u></td> <td></td> </tr> <tr> <td>j Transfers to (from) the plan (see instructions)</td> <td>8j <u>0</u></td> <td></td> </tr> </table>		(a) Amount	(b) Total	a Contributions received or receivable from:			(1) Employers	8a(1) <u>0</u>		(2) Participants	8a(2) <u>0</u>		(3) Others (including rollovers)	8a(3) <u>0</u>		b Other income (loss)	8b <u>25912</u>		c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c <u>25912</u>		d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d <u>0</u>		e Certain deemed and/or corrective distributions (see instructions)	8e <u>0</u>		f Administrative service providers (salaries, fees, commissions)	8f <u>18719</u>		g Other expenses	8g <u>0</u>		h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h <u>18719</u>		i Net income (loss) (subtract line 8h from line 8c)	8i <u>7193</u>		j Transfers to (from) the plan (see instructions)	8j <u>0</u>	
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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 instructions:

1A 1G 1I

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

	Yes	No	Amount
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)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		20000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e 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 Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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 Schedule SB (Form 5500)) ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

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

If 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	
c 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	

e 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 during the plan year or any prior year? ☐ Yes ☐ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a** _____

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	01/20/2011	CYNTHIA OSBON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	01/20/2011	CYNTHIA OSBON
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 06/30/2009 and ending 06/29/2010

▶ **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 <u>HIGHLAND PARK SERVICE COMPANY, INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>HIGHLAND PARK SERVICE COMPANY, INC.</u>	D Employer Identification Number (EIN) <u>59-0290322</u>
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>06</u> Day <u>30</u> Year <u>2009</u>	
2 Assets:	
a Market value	2a <u>169328</u>
b Actuarial value	2b <u>169328</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>0</u> <u>0</u>
b For terminated vested participants	3b <u>10</u> <u>127697</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>29180</u>
(3) Total active	3c(3) <u>1</u> <u>29180</u>
d Total	3d <u>11</u> <u>156877</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	<input type="checkbox"/>
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 <u>6.57</u> %
6 Target normal cost	6 <u>3500</u>

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	<u>12/07/2010</u>
Signature of actuary	Date
<u>GREGORY W. GOSSELINK</u>	<u>08-04929</u>
Type or print name of actuary	Most recent enrollment number
<u>PRINCIPAL FINANCIAL GROUP</u>	<u>515-248-2293</u>
Firm name	Telephone number (including area code)
<u>PO BOX 9394</u> <u>DES MOINES, IA 50306-9394</u>	
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-SF.

Schedule SB (Form 5500) 2009
v.092308.1

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:				
a Segment rates:	1st segment: 5.31 %	2nd segment: 6.49 %	3rd segment: 6.69 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) <input checked="" 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.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input checked="" 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.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
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 (item 31 + item 32a + item 32b – item 33).....	34	0
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

Schedule SB, Line 26 - Schedule of Active Participant Data
HIGHLAND PARK SERVICE COMPANY, INC. RETIREMENT PLAN
EIN 590290322 Plan No. 001

Highland Park Service Company, Inc. Retirement Plan

Valn Date 6/30/2009

Form 5500 - Schedule of Active Participant Data																		
Attained Age	YEARS OF CREDITED SERVICE																	
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 and up								
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0	
25 to 29	0		0		0		0		0		0		0		0		0	
30 to 34	0		0		0		0		0		0		0		0		0	
35 to 39	0		0		0		0		0		0		0		0		0	
40 to 44	0		0		0		0		0		0		0		0		0	
45 to 49	0		0		0		0		0		0		0		0		0	
50 to 54	0		0		0		0		0		0		1		0		0	
55 to 59	0		0		0		0		0		0		0		0		0	
60 to 64	0		0		0		0		0		0		0		0		0	
65 to 69	0		0		0		0		0		0		0		0		0	
70 & up	0		0		0		0		0		0		0		0		0	

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
HIGHLAND PARK SERVICE COMPANY, INC. RETIREMENT PLAN
EIN 590290322 Plan No. 001

Assumptions Prescribed by Law	
Mortality	<p>During Benefit Payment Period IRS Prescribed Mortality-Optional Combined Table for Small Plans, male and female.</p> <p>Before Benefit Payment Period IRS Prescribed Mortality-Optional Combined Table for Small Plans, male and female.</p>
Assumptions Selected by Actuary	
Retirement Age	<p>Active Participants: 0</p> <p>Inactive Participants: Normal Retirement Age as defined in Plan Provisions</p>
Disability	None.
Marriage	75% married; husbands are 3 years older than wives.
Withdrawal	None
Form of Benefit	Participants are assumed to receive their benefits on the normal form at the assumed retirement age.
Methods Prescribed by Law	
Liability Measure	Funding target is the present value of the benefits accrued on the valuation date. Target Normal Cost is based on benefits expected to accrue during the current plan year and includes an estimate of plan expenses for the year.
Purchased Annuities	Plan liabilities do not recognize any additional cost for purchasing annuities; benefits are valued as though paid monthly from plan assets per IRS guidance. To the extent the cost of annuities will be higher, this is an unreasonable method and you may wish to consider additional contributions.
Methods Selected by Plan Sponsor	
Asset Measure	Market value
Segment Rates	24 month average with no weighting to prior law basis. Use rates for 4 th month preceding valuation date.
PBGC Premium Basis	Premiums are calculated using the special segment rates (no 24-month averaging) in effect on the valuation date.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
HIGHLAND PARK SERVICE COMPANY, INC. RETIREMENT PLAN
EIN 590290322 Plan No. 001

Methods Elected by Actuary								
HCE Benefit Payment Restrictions	A ratio of the market value of assets and funding target is used to determine if restrictions apply. Assets and Funding Target are as of the valuation date and are reduced by: <ul style="list-style-type: none">any retiree benefit index or flooramounts for HCEs who were previously restrictedan amount for the retiring HCE							
Assumptions and Methods Elected by Actuary SFAS No.35								
With the exceptions below, all assumptions and methods are the same as those used in determining your plan's regular Funding Target and Target Normal Cost.								
Interest Rate Used to Value Liabilities	6.00%							
Form of Benefit and Basis	<p>Purchased annuity on the normal form at assumed retirement age. Below are samples of assumed rates at age 65 for any distributions in the current plan year.</p> <table><tr><th>Age</th><th>Male Rate</th><th>Female Rate</th></tr><tr><td>65</td><td>\$139.63</td><td>\$154.43</td></tr></table> <p>Participants who are already terminated on the valuation date are assumed to receive their benefit on the normal form at the assumed retirement age.</p>		Age	Male Rate	Female Rate	65	\$139.63	\$154.43
Age	Male Rate	Female Rate						
65	\$139.63	\$154.43						

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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

2009**This Form is Open to Public
Inspection**For calendar plan year 2009 or fiscal plan year beginning 06/30/2009 and ending 06/29/2010▶ **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
HIGHLAND PARK SERVICE COMPANY, INC. RETIREMENT PLAN**B** Three-digit
plan number (PN) ▶ 001**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
HIGHLAND PARK SERVICE COMPANY, INC.**D** Employer Identification Number (EIN)
59-0290322**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 06 Day 30 Year 2009**2** Assets:

	2a	
a Market value.....	169328	
b Actuarial value.....	169328	

3 Funding target/participant count breakdown

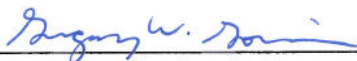
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	0	0
b For terminated vested participants.....	3b	10	127697
c For active participants:			
(1) Non-vested benefits.....	3c(1)		0
(2) Vested benefits.....	3c(2)		29180
(3) Total active.....	3c(3)	1	29180
d Total.....	3d	11	156877

4 If the plan is at-risk, check the box and complete items (a) and (b) ☐

	4a	4b
a Funding target disregarding prescribed at-risk assumptions.....		
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.....		

5 Effective interest rate..... **5** 6.57 %**6** Target normal cost..... **6** 3500**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

Gregory W. Gosselink

Type or print name of actuary

Principal Financial Group

Firm name

PO Box 9394 Des Moines, IA 50306-9394

Address of the firm

12/7/2010

Date

0804929

Most recent enrollment number

515-248-2293

Telephone number (including area code)

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-SF.

Schedule SB (Form 5500) 2009
v.092308

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 (Item 13 from prior year)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8)	0	0
10 Interest on item 9 using prior year's actual return of <u>-2.73</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>5.60</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14 Funding target attainment percentage	14	107.93 %
15 Adjusted funding target attainment percentage	15	107.93 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	111.30 %
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)	0	18(c) 0

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	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If 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:				
a Segment rates:	1st segment: 5.31 %	2nd segment: 6.49 %	3rd segment: 6.69 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) <input checked="" 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.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input checked="" 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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
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 (item 31 + item 32a + item 32b – item 33)	34	0
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0

Schedule SB, Line 25 – Change in Method
HIGHLAND PARK SERVICE COMPANY, INC. RETIREMENT PLAN
EIN 590290322 Plan No. 001

A change in funding method has occurred since last year due to:

- a change to include an administrative expense estimate in the Target Normal Cost

This change is available under Code section 430 and does not need IRS approval.

Schedule SB, Part III - Explanation of Funded Ratios
HIGHLAND PARK SERVICE COMPANY, INC. RETIREMENT PLAN
EIN 590290322 Plan No. 001

For 2009 and prior years, funded ratios were rounded to the nearest 0.01% for operational purposes.

Schedule SB, Part V - Summary of Plan Provisions
HIGHLAND PARK SERVICE COMPANY, INC. RETIREMENT PLAN
EIN 590290322 Plan No. 001

This report reflects the maximum benefit limits under Internal Revenue Code (IRC) Section 415 and maximum compensation limits under IRC Section 401 in effect on the first day of each plan year.

The following is a summary of plan provisions and does not alter the intent or meanings of the provisions contained in the contract or plan document. This report reflects the provisions of the plan signed 11/13/2007 including amendments through number #2.

Plan Eligibility	
Age	Attained age 20 1/2.
Service	One year of service in which at least 1,000 hours are worked.
Normal Retirement Benefit	
Age	Attained age 65.
Form	Monthly annuity guaranteed for ten years and life thereafter (optional forms may be elected in advance of retirement).
Amount (accrued benefit)	<p>The sum of (a) and (b) below:</p> <p>(a) 0.45% of average compensation up to the integration level times accrual service.</p> <p>(b) 0.90% of average compensation over the integration level times accrual service (maximum of 35 years).</p> <p>Benefits are frozen as of 01/31/2004.</p>
Early Retirement Benefit	
Age	Attained age 60 or become totally and permanently disabled.
Form	Same as normal retirement benefit.
Amount	Accrued benefit on early retirement date reduced by 6 2/3% for each year up to five and 3 1/3% for each year between five and ten that the early retirement date precedes normal retirement date.
Late Retirement Benefit	
Age	No maximum age.
Form	Same as normal retirement benefit
Amount	<p>The greater of:</p> <p>(a) Accrued benefit on late retirement date.</p> <p>(b) Accrued benefit on normal retirement date actuarially increased to late retirement date.</p>

Schedule SB, Part V - Summary of Plan Provisions
HIGHLAND PARK SERVICE COMPANY, INC. RETIREMENT PLAN
EIN 590290322 Plan No. 001

Termination Benefit	
Vesting Percentage	20% after three years of service plus 20% per year thereafter, up to 100%.
Form	Same as normal retirement benefit with income deferred until normal retirement date.
Amount	Accrued benefit on date of termination multiplied by the vesting percentage.
Survivor Annuity Death Benefit	
Eligibility	Qualified married participant fully or partially vested in an accrued benefit.
Form	Monthly annuity payable to spouse, deferred to participant's earliest retirement date if later than the date of death.
Amount	If death occurs, the amount paid to the surviving spouse is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his/her earliest retirement age, retired with a qualified joint and 50% survivor annuity in effect, then died the next day.
Definitions	
Average compensation	The monthly average of total pay received for the five consecutive years out of all years prior to retirement date which gives the highest average.
Integration Level	A single amount in any given year equal to one half of the monthly average of the social security taxable wage bases in effect under section 230 of the social security act for each year in the preceding 35 year period, for an individual that attains social security retirement age that year. Such amount will not be less than \$833.33.
Optional Forms of Benefit Payments	<p>The optional forms of benefit payments are:</p> <ul style="list-style-type: none"> • Monthly annuity payable for life, or 5, 10, or 15 years certain and life. • Monthly annuity payable as a survivorship life annuity with survivorship percentages of 50, 66 2/3, 75, or 100. • Single sum payment equal to the present value of the retirement benefit. <p>The optional form conversion basis is 7.5% interest and the mortality table in Revenue Ruling 95-6 for payments other than lump sums. The optional form conversion basis uses the applicable interest rate and applicable mortality table as set forth in Code Section 417 for lump sum payments. The applicable interest rate uses the second calendar month preceding the first day of the stability period which is the plan year.</p>

Schedule SB, Part V - Summary of Plan Provisions
HIGHLAND PARK SERVICE COMPANY, INC. RETIREMENT PLAN
EIN 590290322 Plan No. 001

Changes in Principal Eligibility or Benefit Provisions

There have been no changes in principal eligibility or benefit provisions since the last valuation.

Significant Event

The enrolled actuary has not been made aware that any significant events have occurred during the year.