

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; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">2010</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B This return/report is for:	☐ first return/report ☐ final return/report ☐ an amended return/report ☐ short plan year return/report (less than 12 months)
C Check box if filing under:	☐ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information							
1a Name of plan ALLEN COUNTY COOPERATIVE PENSION TRUST		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">1b Three-digit plan number (PN) ►</td> <td style="width:30%; text-align: center;">003</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/1994</td> </tr> </table>	1b Three-digit plan number (PN) ►	003	1c Effective date of plan 01/01/1994			
1b Three-digit plan number (PN) ►	003							
1c Effective date of plan 01/01/1994								
2a Plan sponsor's name and address (employer, if for single-employer plan) AG PLUS 401 NORTH MAIN STREET P.O. BOX 306 SOUTH WHITLEY, IN 46787		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN)</td> <td style="text-align: center;">35-0302800</td> </tr> <tr> <td>2c Plan sponsor's telephone number</td> <td style="text-align: center;">260-723-5141</td> </tr> <tr> <td>2d Business code (see instructions)</td> <td style="text-align: center;">115110</td> </tr> </table>	2b Employer Identification Number (EIN)	35-0302800	2c Plan sponsor's telephone number	260-723-5141	2d Business code (see instructions)	115110
2b Employer Identification Number (EIN)	35-0302800							
2c Plan sponsor's telephone number	260-723-5141							
2d Business code (see instructions)	115110							
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") AG PLUS <div style="text-align: right;">401 NORTH MAIN STREET P.O. BOX 306 SOUTH WHITLEY, IN 46787</div>		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>3b Administrator's EIN</td> <td style="text-align: center;">35-0302800</td> </tr> <tr> <td>3c Administrator's telephone number</td> <td style="text-align: center;">260-723-5141</td> </tr> </table>	3b Administrator's EIN	35-0302800	3c Administrator's telephone number	260-723-5141		
3b Administrator's EIN	35-0302800							
3c Administrator's telephone number	260-723-5141							
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> <td></td> </tr> <tr> <td>4c PN</td> <td></td> </tr> </table>	4b EIN		4c PN			
4b EIN								
4c PN								
5a Total number of participants at the beginning of the plan year		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">5a</td> <td style="width:30%; text-align: center;">40</td> </tr> <tr> <td>5b</td> <td style="text-align: center;">40</td> </tr> <tr> <td>5c</td> <td></td> </tr> </table>	5a	40	5b	40	5c	
5a	40							
5b	40							
5c								
b Total number of participants at the end of the plan year								
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....								
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)		☒ Yes ☐ 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.).....		☒ Yes ☐ 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			
		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	769883	858227
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a).....	7c	769883	858227
8 Income, Expenses, and Transfers for this Plan Year			
		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	74119	
(2) Participants	8a(2)	0	
(3) Others (including rollovers).....	8a(3)	0	
b Other income (loss).....	8b	64790	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		138909
d Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d	42974	
e Certain deemed and/or corrective distributions (see instructions)....	8e	0	
f Administrative service providers (salaries, fees, commissions).....	8f	0	
g Other expenses.....	8g	7591	
h Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h		50565
i Net income (loss) (subtract line 8h from line 8c).....	8i		88344
j Transfers to (from) the plan (see instructions).....	8j	0	

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the 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		500000
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.)			
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 ☒ NoIf "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.	07/21/2011	JEFFREY MIZE
	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

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 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **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>ALLEN COUNTY COOPERATIVE PENSION TRUST</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>AG PLUS</u>	D Employer Identification Number (EIN) <u>35-0302800</u>
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 <u>01</u> Day <u>01</u> Year <u>2010</u>
2	Assets:
a	Market value 2a <u>769143</u>
b	Actuarial value 2b <u>769143</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>7</u> <u>424282</u>
b	For terminated vested participants 3b <u>24</u> <u>248993</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>459106</u>
(3)	Total active 3c(3) <u>9</u> <u>459106</u>
d	Total 3d <u>40</u> <u>1132381</u>
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐
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>6.61</u> %
6	Target normal cost 6 <u>0</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>06/08/2011</u>
Signature of actuary	Date
<u>RONALD P. WILLOUR</u>	<u>11-03897</u>
Type or print name of actuary	Most recent enrollment number
<u>OMEGA RETIREMENT PLANS, INC.</u>	<u>317-351-8066</u>
Firm name	Telephone number (including area code)
<u>1398 N SHADELAND AVE, SUITE 2202</u> <u>INDIANAPOLIS, IN 46219</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) 2010
v.092308.1

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>25.09</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>6.56</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	67.92 %
15 Adjusted funding target attainment percentage.....	15	67.92 %
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	50.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	67.92 %

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
04/09/2010	23075	0			
07/07/2010	23075	0			
10/13/2010	23075	0			
05/06/2011	4894	0			
Totals ►			18(b)	74119	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 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 71453
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
0	0
(3) 3rd	(4) 4th
0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.60 %	2nd segment: 6.65 %	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
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 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	317943	71453
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	71453
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	71453
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	71453
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	

**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

2010**This Form is Open to Public
Inspection**

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

► **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

Allen County Cooperative Pension Trust

B Three-digit
plan number (PN) ►

003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ

Ag Plus

D Employer Identification Number (EIN)

35-0302800

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 01 Day 01 Year 2010**2** Assets:

	2a	
a Market value	769,143	
b Actuarial value	769,143	

3 Funding target/participant count breakdown

(1) Number of participants

(2) Funding Target

a For retired participants and beneficiaries receiving payment	3a	7	424,282
b For terminated vested participants	3b	24	248,993
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		459,106
(3) Total active	3c(3)	9	459,106
d Total	3d	40	1,132,381

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

	4a	
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	4b	

5 Effective interest rate **5** 6.61**6** Target normal cost **6** 0**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

Ronald P. Willour

Type or print name of actuary

Omega Retirement Plans, Inc.

Firm name

1398 N Shadeland Ave, Suite 2202

US Indianapolis

IN 46219

Address of the firm

06/08/2011

Date

11-03897

Most recent enrollment number

(317) 351-8066

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) 2010
v.092308.1

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	
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	
9 Amount remaining (item 7 minus item 8)	0	0
10 Interest on item 9 using prior year's actual return of <u>25.09</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>6.56</u> %		0
c Total available at beginning of current plan year to add to prefunding balance . . .		0
d Portion of item (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	67.92 %
15 Adjusted funding target attainment percentage	15	67.92 %
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	50.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	67.92 %

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
04/09/2010	23,075				
07/07/2010	23,075				
10/13/2010	23,075				
05/06/2011	4,894				
Totals ▶ 18(b)				74,119	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	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	71,453

20 Quarterly contributions and liquidity shortfall(s):

- 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	2nd segment	3rd segment	☐ N/A, full yield curve used	
4.60 %	6.65 %	6.76 %		
b Applicable month (enter code)			21b	0
22 Weighted average retirement age			22	65
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 attachment	27	

Part VII	Reconciliation of unpaid minimum required contributions for prior years	
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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
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31 Target normal cost, adjusted, if applicable (see instructions)			31	0
32 Amortization installments:		Outstanding Balance	Installment	
a Net shortfall amortization installment		317,943	71,453	
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	71,453
		Carryover balance	Prefunding Balance	Total balance
35 Balances used to offset funding requirement				
36 Additional cash requirement (item 34 minus item 35)			36	71,453
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)			37	71,453
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	
40 Unpaid minimum required contribution for all years			40	

Schedule SB, Part V

Summary of Plan Provisions

Allen County Cooperative Pension Trust

35-0302800 / 003

For the plan year 1/1/2010 through 12/31/2010

Employer:

Ag Plus
Type of Entity - C-Corporation
EIN: 35-0302800 TIN: 35-1912890 Plan #: 003

Dates:

Effective - 1/1/1940 Year end - 12/31/2010 Valuation - 1/1/2010
Top Heavy Years - 2010

Eligibility:

All employees excluding non-resident aliens, members of an excluded class and union
Minimum age - 21 Months of service - 12
Hours Required for - Eligibility - 1000 Benefit accrual - 0 Vesting - 1000
Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement:

Normal - First of month coincident with or next following attainment of age 65 and completion of 5 years of participation
Early - Attainment of age 55 and completion of 10 years of service

Average Compensation:

Current compensation
Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

Plan Benefits:

Retirement - Frozen benefit formula
Accrued Benefit - Frozen accrued benefit
Death Benefit - Qualified Pre-Retirement Survivor Annuity

Top Heavy Minimum:

0% of average compensation per top heavy year of participation excluding years prior to the adoption date of the plan and 1984 (if earlier), limited to 10 years

IRS Limitations:

415 Limits - Percent: 100 Dollar: \$195,000
Maximum 401(a)(17) compensation - \$245,000

Normal Form:

Life Annuity

Optional Forms:

Life Annuity Guaranteed for 10 Years
Joint with 50%, 66.67% or 100% Survivor Benefit

Vesting Schedule:

100% Vested immediately
Service is calculated using all years of service, except years prior to age 18

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	3.13
Segment 2	6 - 20	5.07
Segment 3	> 20	5.50

Mortality Table - 10E - 2010 Applicable Mortality Table for 417(e) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 9%
Mortality Table - G71M - 1971 Group Annuity (male)
Post-Retirement - Interest - 9%
Mortality Table - G71M - 1971 Group Annuity (male)

Schedule SB, Part V

Statement of Actuarial Assumptions/Methods

Allen County Cooperative Pension Trust

35-0302800 / 003

For the plan year 1/1/2010 through 12/31/2010

Valuation Date: 1/1/2010

Funding Method: As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at last birthday

New participants are not included in current year's valuation

Retrospective Compensation - Current compensation

Form of Payment - Assumed form of payment for funding is Life Annuity

Interest Rates -

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)

Segment #	Year	Rate %
Segment 1	0 - 5	4.60
Segment 2	6 - 20	6.65
Segment 3	> 20	6.76

Pre-Retirement - Mortality Table - None

Turnover/Disability - None

Salary Scale - None

Expense Load - None

Ancillary Ben Load - None

Post-Retirement - Mortality Table - 10C - 2010 Funding Target - Combined - IRC 430(h)(3)(A)

Cost of Living - 2%

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

Schedule SB, line 19 - Discounted Employer Contributions

Allen County Cooperative Pension Trust

35-0302800 / 003

For the plan year 1/1/2010 through 12/31/2010

Valuation Date: 1/1/2010

	Date	Amount	Adjusted Contribution	Adjusted Prior Year Contribution	Adjusted Quarterly	Effective Rate	Penalty Rate
Deposited Contribution	4/9/2010	\$23,075					
Applied to Quarterly Contribution	4/15/2010	16,077	15,803	0	16,077	6.61	0
Applied to Quarterly Contribution	7/15/2010	6,998	6,879	0	6,998	6.61	0
Deposited Contribution	7/7/2010	\$23,075					
Applied to Quarterly Contribution	7/15/2010	9,079	8,786	0	9,079	6.61	0
Applied to Quarterly Contribution	10/15/2010	13,996	13,544	0	13,996	6.61	0
Deposited Contribution	10/13/2010	\$23,075					
Applied to MRC	1/1/2010	4,917	4,677	0	0	6.61	0
Applied to Quarterly Contribution	10/15/2010	2,081	1,980	0	2,081	6.61	0
Applied to Quarterly Contribution	1/15/2011	16,077	15,293	0	16,077	6.61	0
Deposited Contribution	5/6/2011	\$4,894					
Applied to MRC	1/1/2010	4,894	4,491	0	0	6.61	0
Totals for Deposited Contribution		\$74,119	\$71,453	\$0	\$64,308		

**Schedule SB, line 22 -
Description of Weighted Average Retirement Age**

Allen County Cooperative Pension Trust

35-0302800 / 003

For the plan year 1/1/2010 through 12/31/2010

The age reported is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Schedule SB, line 26 -
Schedule of Active Participant Data
Allen County Cooperative Pension Trust
35-0302800/003
For the plan year 1/1/2010 through 12/31/2010

Years of Credited Service

Attained Age	Under 1 No.	1 to 4 No.	5 to 9 No.	10 to 14 No.	15 to 19 No.	20 to 24 No.	25 to 29 No.	30 to 34 No.	35 to 39 No.	40 & up No.
Under 25										
25 to 29										
30 to 34										
35 to 39										
40 to 44										
45 to 49						1				
50 to 54						1	1	1		
55 to 59								1	2	
60 to 64										
65 to 69									1	
70 & up						1				

Schedule SB, line 32 -
Schedule of Amortization Bases
Allen County Cooperative Pension Trust
35-0302800 / 003
For the plan year 1/1/2010 through 12/31/2010

Date Base Established	Original Base Amount	Type of Base	Present Value of Remaining Installments	Years Remaining Amortization Period	Amortization Installment
01/01/2008	384,506	Shortfall	296,134	5	64,670
01/01/2009	163,460	Shortfall	146,536	6	27,628
01/01/2010	-124,727	Shortfall	-124,727	7	-20,845
Totals:			\$317,943		\$71,453