

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 sections 6057(b) and 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 2011 This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2011 or fiscal plan year beginning <u>07/01/2011</u> and ending <u>06/30/2012</u>			
A	This return/report is for:	<input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) <input type="checkbox"/> a one-participant plan	
B	This return/report is:	<input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report <input checked="" type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)	
C	Check box if filing under:	<input checked="" 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>AMERICAN LUNG ASSOCIATION RETIREMENT PLAN D</u>	1b	Three-digit plan number (PN) <u>001</u>
		1c	Effective date of plan <u>05/01/1971</u>
2a	Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>AMERICAN LUNG ASSOCIATION OF THE MIDLAND STATES</u> <u>4100 CHURCHMAN AVE.</u> <u>LOUISVILLE, KY 40215-1154</u>	2b	Employer Identification Number (EIN) <u>62-0517560</u>
		2c	Sponsor's telephone number <u>615-329-1151</u>
		2d	Business code (see instructions) <u>813000</u>
3a	Plan administrator's name and address (if same as plan sponsor, enter "Same") <u>AMERICAN LUNG ASSOCIATION OF THE MIDLAND STATES</u> <u>4100 CHURCHMAN AVE.</u> <u>LOUISVILLE, KY 40215-1154</u>	3b	Administrator's EIN <u>62-0517560</u>
		3c	Administrator's telephone number <u>615-329-1151</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.	4b	EIN
a	Sponsor's name	4c	PN
5a	Total number of participants at the beginning of the plan year	5a	<u>62</u>
b	Total number of participants at the end of the plan year.....	5b	<u>62</u>
c	Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	5c	
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		(a) Beginning of Year	(b) End of Year
a	Total plan assets	7a	<u>1711489</u>	<u>1841586</u>
b	Total plan liabilities	7b		
c	Net plan assets (subtract line 7b from line 7a).....	7c	<u>1711489</u>	<u>1841586</u>
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a	Contributions received or receivable from:			
	(1) Employers	8a(1)	<u>34653</u>	
	(2) Participants	8a(2)		
	(3) Others (including rollovers).....	8a(3)		
b	Other income (loss)	8b	<u>137017</u>	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		<u>171670</u>
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d		
e	Certain deemed and/or corrective distributions (see instructions)	8e		
f	Administrative service providers (salaries, fees, commissions)	8f		
g	Other expenses.....	8g	<u>41573</u>	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		<u>41573</u>
i	Net income (loss) (subtract line 8h from line 8c).....	8i		<u>130097</u>
j	Transfers to (from) the plan (see instructions)	8j		

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**

10	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? (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 in any plan 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.	05/22/2013	ROBERT SINGLETARY
	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 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 07/01/2011 and ending 06/30/2012

▶ **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>AMERICAN LUNG ASSOCIATION RETIREMENT PLAN D</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>AMERICAN LUNG ASSOCIATION OF THE MIDLAND STATES</u>	D Employer Identification Number (EIN) <u>62-0517560</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>07</u> Day <u>01</u> Year <u>2011</u>	
2 Assets:	
a Market value	2a <u>1711876</u>
b Actuarial value	2b <u>1711876</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>56</u> <u>1948653</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>4213</u>
(2) Vested benefits	3c(2) <u>96667</u>
(3) Total active	3c(3) <u>6</u> <u>100880</u>
d Total	3d <u>62</u> <u>2049533</u>
4 If the plan is in at-risk status, check the box and complete lines (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 in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>5.42 %</u>
6 Target normal cost	6 <u>20495</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>01/25/2013</u>
Signature of actuary <u>MICHAEL A. ACCARDO, FSA, MAAA</u>	Date <u>11-05390</u>
Type or print name of actuary <u>SIBSON CONSULTING</u>	Most recent enrollment number <u>212-251-5000</u>
Firm name <u>333 W 34TH STREET</u> <u>NEW YORK, NY 10001-2402</u>	Telephone number (including area code)
Address of the firm	

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

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

Schedule SB (Form 5500) 2011
v.012611

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	122947	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	69846	0
9	Amount remaining (line 7 minus line 8)	53101	0
10	Interest on line 9 using prior year's actual return of <u>6.99</u> %	3712	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>6.37</u> % except as otherwise provided (see instructions)		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	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	56813	0

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	80.75 %
15	Adjusted funding target attainment percentage.....	15	81.35 %
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	86.90 %
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
06/29/2012	34653	0			
			Totals ►	18(b)	34653
				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 contributions 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 32881
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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: 2.67%	2nd segment: 5.69%	3rd segment: 6.44 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 64
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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes <input checked="" 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 contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	20495	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	394470	69189	
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 (lines 31a - 31b + 32a + 32b - 33)...	34	89684	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	56803	0	56803
36 Additional cash requirement (line 34 minus line 35)	36	32881	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	32881	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	<input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years		
b Eligible plan year(s) for which the election in line 41a was made	<input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Schedule SB, Line 26 - Schedule of Active Participant Data

Age on 07/01/2011	Service										
	Total	0	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & over
Total	6	0	2	3	0	1	0	0	0	0	0
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	1	0	0	1	0	0	0	0	0	0	0
30-34	1	0	1	0	0	0	0	0	0	0	0
35-39	1	0	0	1	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0	0	0	0
50-54	0	0	0	0	0	0	0	0	0	0	0
55-59	1	0	1	0	0	0	0	0	0	0	0
60-64	1	0	0	1	0	0	0	0	0	0	0
65-69	1	0	0	0	0	1	0	0	0	0	0
70 & over	0	0	0	0	0	0	0	0	0	0	0

Branch 159	American Lung Association of Mid-Land States
EIN:	62-0517560
PN:	001

Attachment to 2011 Schedule SB of Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
American Lung Association Retirement Plan “D”
Branch 159 - American Lung Association of Mid-Land States
EIN 62-0517560 PN 001

Actuarial Assumptions and Methodologies

Interest:	The interest rates used are the March 2011 segmented rates (which are a 24-month average of corporate bond yields ending in February 2011). The rates are 2.67% for payments in the first 5 years, 5.69% for payments in years 6-20, and 6.44% for payments thereafter. This market-based assumption is mandated by law, based on the plan sponsor's election to use one of the alternative methodologies. Prior year interest rates used were the March 2010 segment rates. These discount rates are 4.44% for payments in the first 5 years, 6.62% for payments in years 6-20, and 6.74% for payments thereafter.
Mortality rates:	RP2000 combined annuitant and non-annuitant tables with static projection to 2018 and 2026, respectively. This assumption is one of the choices allowed by the regulations. (Prior year assumption was similar, but based on one less year of projection.)
Salary Increases:	N/A
Election of lump-sum option:	100% of participants are assumed to elect payment in the form of a lump sum.
Sample termination rates:	None

Attachment to 2011 Schedule SB of Form 5500
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
American Lung Association Retirement Plan “D”
Branch 159 - American Lung Association of Mid-Land States
EIN 62-0517560 PN 001

Actuarial Assumptions and Methodologies *continued*

Retirement from active or inactive status:		
	Age	Rate
	62	33.33%
	63	25.00
	64	25.00
	65	100.00
	(Previously, 100% at age 62.)	
Age difference:	Husbands are three years older than their wives.	
Administrative expenses:	Plan-related expenses equal to 1% of funding target were assumed in 2011.	
Asset method:	Assets are valued at market value.	
Funding method:	Funding method is prescribed by law. The liability is measured on an accrual-to-date basis using mandated mortality tables and interest rates with no salary projection past the end of the year.	
Percent married:	Social Security awards during 1972.	

**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


2011**This Form is Open to Public
Inspection**For calendar plan year 2011 or fiscal plan year beginning 07/01/2011 and ending 06/30/2012▶ **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 American Lung Association Retirement Plan "D"		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF American Lung Association of Mid-Land States		D Employer Identification Number (EIN) 62-0517560	
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>07</u> Day <u>01</u> Year <u>2011</u>			
2 Assets:			
a Market value		2a	1711876
b Actuarial value		2b	1711876
3 Funding target/participant count breakdown:			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment		3a	0
b For terminated vested participants		3b	56
c For active participants:			
(1) Non-vested benefits		3c(1)	4213
(2) Vested benefits		3c(2)	96667
(3) Total active		3c(3)	6
d Total		3d	62
4 If the plan is in at-risk status, check the box and complete lines (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 in at-risk status for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate		5	5.42%
6 Target normal cost		6	20495

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>01/25/2013</u>
	Signature of actuary	Date
<u>Michael A. Accardo, FSA, MAAA</u>		<u>1105390</u>
Type or print name of actuary		Most recent enrollment number
<u>SIBSON CONSULTING</u>		<u>212-251-5000</u>
Firm name		Telephone number (including area code)
<u>333 W 34TH STREET</u>		
<u>NEW YORK NY 10001-2402</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) 2011
v.012611

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	122947	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	69846	0
9	Amount remaining (line 7 minus line 8)	53101	0
10	Interest on line 9 using prior year's actual return of <u>6.99%</u>	3712	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>6.37%</u> except as otherwise provided (see instructions)		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	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	56813	0

Part III Funding percentages			
14	Funding target attainment percentage	14	80.75%
15	Adjusted funding target attainment percentage	15	81.35%
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	86.90%
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
06/29/2012	34653	0			
Totals ▶			18(b)	34653	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 contributions 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 32881
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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
0	0	0	0

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

21 Discount rate:			
a Segment rates:	1st segment: 2.67%	2nd segment: 5.69%	3rd segment: 6.44%
			<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 64
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 checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes	<input checked="" 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 contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	20495	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	394470		69189
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 (lines 31a - 31b + 32a + 32b - 33)	34	89684	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	56803	0	56803
36 Additional cash requirement (line 34 minus line 35)	36	32881	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	32881	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	<input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years		
b Eligible plan year(s) for which the election in line 41a was made	<input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Attachment to 2011 Schedule SB of Form 5500
Schedule SB, Line 22 – Weighted Average Retirement Age
American Lung Association Retirement Plan “D”
Branch 159 - American Lung Association of Mid-Land States
EIN 62-0517560 PN 001

The plan's average retirement age was determined by applying at each potential retirement age the probability that the employee will retire at that age assuming all decrements other than retirement are zero (see below).

Age	Probability of Retirement	Probability of Remaining Active	Proportion Active at BOY	Weighted Retirement Age
62	33.33%	66.67%	1.000000	20.664600
63	25.00%	75.00%	0.666700	10.500525
64	25.00%	75.00%	0.500025	8.000400
65	100.00%	0.00%	0.375019	24.376219
Wtd. Ave. Ret. Age:				63.541744

Attachment to 2011 Schedule SB of Form 5500
Schedule SB, Part V – Summary of Plan Provisions
American Lung Association Retirement Plan “D”
Branch 159 - American Lung Association of Mid-Land States
EIN 62-0517560 PN 001

Summary of Plan Provisions

This subsection summarizes the major provisions of the plan as included in the valuation. It is not intended to be, nor should it be interpreted as, a complete statement of all plan provisions.

PLAN STATUS: FROZEN ACCRUALS, EFFECTIVE JUNE 30, 2008	
Normal retirement:	
Age requirement:	65
Service requirement:	4 years of participation
Amount:	1.4% of the first \$9,000 of Final Average Earnings plus 1.9% of Final Average Earnings in excess of \$9,000, times years of credited service up to 30 years. Final Average Earnings are the average monthly earnings received during the highest paid consecutive 60 months of employment multiplied by twelve. Earnings shall not exceed \$245,000 per year adjusted for changes in the cost of living.
Early retirement:	
Age requirement:	55
Service requirement:	5 years of service
Amount:	Regular pension accrued, reduced 4% per year below age 65. For participants hired after December 31, 1996 with less than 12 years of service, reduction is actuarial equivalent.
Disability:	
Age requirement:	None
Service requirement:	5 years of service
Amount:	Benefit described under normal retirement payable at 65 based on projected service to 65 and salary at time of disability.

Attachment to 2011 Schedule SB of Form 5500
Schedule SB, Part V – Summary of Plan Provisions
American Lung Association Retirement Plan “D”
Branch 159 - American Lung Association of Mid-Land States
EIN 62-0517560 PN 001

Summary of Plan Provisions (continued)

Vesting:	
Age requirement:	None
Service requirement:	5 years of service
Amount:	Accrued benefit payable at Normal Retirement Age.
Pre-retirement death benefits:	
Age:	None
Service requirement:	5 years of service
Amount:	50% of benefit employee would have received upon termination of employment the day before death, payable at earliest eligibility for early retirement and reduced for early retirement and joint and survivor coverage.
Post-retirement death benefits:	
	If married, beginning at age 55 pension benefits are paid in the form of a joint and survivor annuity unless this form is rejected by employee and spouse. If not rejected, the benefit amount otherwise payable is reduced to reflect the joint and survivor coverage. If rejected, or if not married, benefits are payable for the life of the employee. For those associations whose employees formerly made contributions, a return of employee contributions is guaranteed.
Participation:	
Age requirement:	21 years
Service requirement:	1 year of employment
Lump Sum Cashout:	
	Lump sum cashout factors are based on the 1971 Group Annuity Mortality Table with a 50/50 male/female mortality blend and an investment return assumption equal to 7%, but not less than factors based on the 2011 Lump Sums Unisex mortality table and the PPA Lump Sum Yield Curve as of May 2011 (2.23% for payments in the first 5 years, 4.86% for payments in years 6-20, and 5.83% for payments thereafter). However, GATT lump sum factors have been grandfathered into the plan for benefits accrued through June 30, 2008.

Attachment to 2011 Schedule SB of Form 5500
Schedule SB, Part V – Summary of Plan Provisions
American Lung Association Retirement Plan “D”
Branch 159 - American Lung Association of Mid-Land States
EIN 62-0517560 PN 001

Summary of Plan Provisions (continued)

Section 415 limit:	\$195,000
Section 401(a)(17) limit:	\$245,000

Most Recent Plan Amendments

Plan Amendment	Effective Date	Reflected in 2011 Actuarial Valuation
EGTRRA	July 1, 2002	Yes
Plan frozen	June 30, 2008	Yes
Lump sum grandfathering	July 1, 2008	Yes

Attachment to 2011 Schedule SB of Form 5500
Schedule SB, Line 32 – Schedule of Amortization Bases
American Lung Association Retirement Plan “D”
Branch 159 - American Lung Association of Mid-Land States
EIN 62-0517560 PN 001

(1)	(2)	(3)	(4)	(5)
Type of Base	Present Value of Remaining Installments	Valuation Date as of Which the Base was Established	Number of Years Remaining in the Amortization Period	Amortization Installment
Shortfall	\$276,577	07/01/2010	6	\$50,242
Shortfall	117,893	07/01/2011	7	18,947
Total	\$394,470			\$69,189

Attachment to 2011 Schedule SB of Form 5500
Schedule SB, Line 24 – Change in Actuarial Assumptions
American Lung Association Retirement Plan “D”
Branch 159 - American Lung Association of Mid-Land States
EIN 62-0517560 PN 001

Change in Actuarial Assumptions

Retirement rates are applied starting at age 62, with 100% retirement at age 65. Previously, retirement was assumed to be 100% at age 62.