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

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A This return/report is for: [X] a single-employer plan [ ] a multiple-employer plan (not multiemployer) [ ] a one-participant plan

B This return/report is: [ ] the first return/report [ ] the final return/report
[ ] an amended return/report [ ] a short plan year return/report (less than 12 months)

C 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
RETIREMENT PLAN FOR OFFICE TIME CLOCK EMPLOYEES OF NORTHWESTERN DRUG COMPANY

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 09/01/1967

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
THE F. DOHMEN CO.

215 NORTH WATER STREET
SUITE 300
MILWAUKEE, WI 53202

2b Employer Identification Number (EIN) 39-0246060

2c Sponsor's telephone number 414-299-4900

2d Business code (see instructions) 424210

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.
a Sponsor's name

4b EIN

4c PN

5a Total number of participants at the beginning of the plan year	**5a**	32
b Total number of participants at the end of the plan year	**5b**	32
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.) [X] 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.) [X] Yes [ ] No

If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

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.	07/11/2013	JOHN VAUGHAN
	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

Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)

Preparer's telephone number (optional)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1214954	1259338
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	1214954	1259338
8 Income, Expenses, and Transfers for this Plan Year		**(a) Amount**	**(b) Total**
a Contributions received or receivable from: (1) Employers	8a(1)	75985	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	57844	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		133829
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	89445	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	0	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		89445
i Net income (loss) (subtract line 8h from line 8c)	8i		44384
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:
1G 1I 3D

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)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	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?	10d		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.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
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	10i			

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) and line 11a below) — [X] Yes [ ] No

11a Enter the amount from Schedule SB line 39 — **11a** 0

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 [X] No

(If "Yes," complete line 12a or lines 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)

Part VIII Trust Information (optional)

14a Name of trust	**14b** Trust's EIN

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

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ **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
RETIREMENT PLAN FOR OFFICE TIME CLOCK EMPLOYEES OF NORTHWESTERN DRUG COMPANY

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
THE F. DOHMEN CO.

D Employer Identification Number (EIN)
39-0246060

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2012

2 Assets:

a Market value	**2a**	1214954
b Actuarial value	**2b**	1214954

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	**3a**	14	811389
b For terminated vested participants	**3b**	18	725634
c For active participants:			
(1) Non-vested benefits	**3c(1)**		0
(2) Vested benefits	**3c(2)**		0
(3) Total active	**3c(3)**	0	0
d Total	**3d**	32	1537023

4 If the plan is in at-risk status, check the box and complete lines (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 in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	5.18 %
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

07/01/2013
Date

JEFFREY R. KAMENIR
Type or print name of actuary

11-04332
Most recent enrollment number

MILLIMAN, INC.
Firm name

312-726-0677
Telephone number (including area code)

71 S. WACKER DR., SUITE 3100
CHICAGO, IL 60606-4637
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 [ ]

Part II Beginning of Year Carryover Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	59289	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	59289	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 4.59%		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		31
	b Interest on (a) using prior year's effective interest rate of 5.81% except as otherwise provided (see instructions)		2
	c Total available at beginning of current plan year to add to prefunding balance		33
	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)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	79.04 %
15	Adjusted funding target attainment percentage	15	79.04 %
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	84.03 %
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
04/13/2012	15232				
07/13/2012	15232				
10/15/2012	15232				
01/15/2013	30289				
			Totals ► 18(b)	75985	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	73228

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
1.98%	5.07%	6.19 %	☐ 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 subject to 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**	0
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	322069	72729
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**	72729

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	72729
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	73228

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	499
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 an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	0
43 Excess installment acceleration amount to be carried over to future plan years	**43**	0

The ultimate cost of a pension plan is the excess of actual benefits and administrative expenses paid over actual net investment return on plan assets during the plan's existence until the last payment has been made to the last participant. The plan's "actuarial cost method" determines the expected incidence of actuarial costs by allocating portions of the ultimate cost to each plan year. The cost method is thus a budgeting tool to help ensure that the plan will be adequately and systematically funded and accounted for. There are several commonly-used cost methods which differ in how much of the ultimate cost is assigned to each prior and future year.

Actuarial Cost Method

The actuarial cost method used for determining the plan's ERISA funding requirements is the unit credit method, as required by the Pension Protection Act of 2006. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The plan's normal cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's future benefits.

Asset Valuation Method

Market value as reported by Securian.

Changes in Actuarial Methods since Prior Valuation

None.

Interest Rates

- **For minimum funding purposes:** Segment interest rates of 1.98%, 5.07% and 6.19%.
- **For vested funded target for PBGC variable premiums:** Segment interest rates of 2.07%, 4.45% and 5.24%.
- **For FASB ASC Topic 960 purposes:** Rate of 5.50% per year.

Mortality

- **For minimum funding and PBGC variable premium purposes:**
  Post-retirement: IRS prescribed annuitant male and female tables updated annually as mandated
  Pre-retirement: IRS prescribed Non-annuitant male and female tables updated annually as mandated

- **For FASB ASC Topic 960 purposes:**
  Post-retirement: 2000 Healthy Retiree Mortality Table for males and females with projection
  Pre-retirement: 2000 Employee Table for males and females with projection

Salary Increases

Not applicable.

Turnover

Not applicable.

Retirement

The later of Normal Retirement Age or attained age.

Disability

Not applicable.

Form of Payment

- **For participants not in pay status:** Single life annuity.
- **For participants in pay status:** Actual forms of payment as provided by the F. Dohmen Co.

Marital Characteristics

- **For participants not in pay status:** 80% of participants are assumed to be married, with males assumed to be three years older than their spouse.
- **For participants in pay status**: Actual birth dates of spouses are included in the census data, where relevant.

Future Hours Worked

Not applicable.

Administrative Expenses

None.

Benefits Not Valued

All benefits with a significant liability are valued.

Special Data Adjustments

None.

Changes in Actuarial Assumptions since Prior Valuation

- **Minimum funding and PBGC variable premium purposes:** Annual updates to the segment interest rates and mortality tables were made in accordance with PPA.

This summary of plan provisions is intended to only describe the essential features of the plan. All eligibility requirements and benefit amounts shall be determined in strict accordance with the plan document itself.

Definitions

Accrued Benefit: The accrued benefit for each participant is determined by taking into account the participant's years of benefit accrual service through the date of determination using the following formula:

$32.50 per month, multiplied by years of benefit accrual service not to exceed 20 years.

Notwithstanding the above, effective August 31, 1994, the accrued benefit for each participant was frozen taking into account the participant's years of benefit accrual service to August 31, 1994 with no future benefit accrual.

Actuarially Equivalent: Equality in value such that the present value of the amount under any form of payment is essentially the same as the present value of the amount under the normal form of annuity payment for single participants based upon the following interest and mortality assumptions:

Interest: 7% per annum, compounded annually

Mortality: 1983 Group Annuity Mortality Table

Eligible Employee Classification: An eligible employee classification is an employee covered by the CBA between the plan sponsor and Office and Professional Employees International Union Local 12.

Entry Date: Entry date means the first day of the month that coincides with or next follows the date that the eligibility requirements are met.

Fiscal Year: Fiscal year means the taxable year of the employer. The fiscal year of the employer is the 12-month period beginning January 1 and ending December 31.

Normal Retirement Age: Age 65.

Participation: An employee becomes a participant on the month following attainment of age 21 and completion of 1,000 or more hours during the 12 month period beginning on date of hire.

Plan Effective Date: Effective September 1, 1967.

Plan Sponsor: The F. Dohmen Co. is both the plan sponsor and the plan administrator.

Plan Year: The 12-month period beginning January 1, and ending December 31.

Vested Accrued Benefit: A participant's vested accrued benefit as of a given date is equal to the product of his accrued benefit multiplied by his vested percentage as of that same date.

Vesting Schedule: A participant's vested percentage will be 100% upon the completion of five years of vesting service. Prior to the completion of five years of vesting service, a participant's vested percentage is zero.

Years of Service:

For eligibility purposes

Years of service for purposes of eligibility to participate in the Plan are referred to as years of eligibility service and are determined using the hours of service method.

A year of eligibility service is credited for each computation period during which an employee is credited with at least 1,000 hours of service. The computation period is the 12 consecutive month period beginning with the employee's employment commencement date and anniversaries thereof.

All of an employee's years of eligibility service are taken into account in determining his eligibility to participate.

For benefit purposes

Years of service for purposes of computing a participant's normal retirement benefit are referred to as years of benefit accrual service and are determined using the elapsed time method.

All of a participant's years of benefit accrual service are taken into account in determining his monthly benefit except:

- Service credited prior to September 1, 1967;
- Service for which the employee was not entitled to receive compensation; and
- Service while the employee was not in an eligible employee classification.

For vesting purposes

Years of service for purposes of computing a participant's vested percentage are referred to as years of vesting service and are determined using the elapsed time method.

All of a participant's years of vesting service are taken into account in determining his vested percentage.

Normal Retirement

Normal Retirement Date: The first day of the month coincident with or next following the attainment of age 65.

Normal Retirement Benefit: Equal to the monthly Accrued Benefit payable for life.

Early Retirement

Early Retirement Date: The first day of the month coincident with or next following the attainment of age 55 and completion of 20 Years of Service.

Early Retirement Benefit: A participant's early retirement benefit is equal to his accrued benefit determined as of his early retirement date, reduced by 5% for each year that his early retirement date precedes his normal retirement date.

Termination

Termination Date: The date of termination of service other than for reasons of retirement or death.

Termination Benefit: In the event of the termination of a participant's employment for any reason other than death, disability or retirement, the participant will become entitled to receive a monthly pension benefit commencing on his normal retirement date equal to his Vested Accrued Benefit or commencing on his early retirement date equal to his reduced Vested Accrued Benefit determined in accordance with early retirement provisions.

Late Retirement

Late Retirement Date: A participant's late retirement date is the first day of the month coincident with or next following the date he retires and requests the commencement of his late retirement benefit after he has continued in the employ of the employer beyond his normal retirement date.

Late Retirement Benefit: A participant's late retirement benefit is equal to an amount that is based on the normal retirement benefit formula using his years of benefit accrual service through his late retirement date.

Preretirement Death Benefit

Preretirement Death Benefit Eligibility: Death of vested participant who dies before commencement of payments.

Preretirement Death Benefit: The participant’s spouse is entitled to 50% of the monthly pension which would have been payable had the participant retired at his earliest possible retirement date on the day before his death and elected a joint and 50% contingent survivor pension.

Forms of Payment

Normal Form: Life annuity with monthly payments terminating upon death of the participant.

Optional Forms: Optional benefit forms are available and equal to the actuarial equivalent of the normal benefit form. Such distribution may be in one or more of the following forms:

- **Lifetime Pension with 10 years certain:** monthly pension benefit payable for the lifetime of the participant with payments guaranteed for a minimum of 10 years.
- **Joint & 50% Contingent Survivor Pension:** monthly pension benefit payable during the joint lifetime of the participant and the participant's spouse; reduces to 50% of the original amount upon the death of the participant.
- **Joint & 75% Contingent Survivor Pension:** monthly pension benefit payable during the joint lifetime of the participant and the participant's spouse; reduces to 75% of the original amount upon the death of the participant.
- **Joint & 100% Contingent Survivor Pension:** monthly pension benefit payable for as long as either the participant or the participant's spouse is alive.
- **Small Lump Sum:** Payable if the Actuarially Equivalent present value of the Vested Accrued Benefit is $5,000 or less.

Changes in Plan Provisions since Prior Valuation

None.

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

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▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ **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

Retirement Plan for Office Time Clock Employees of

B Three-digit plan number (PN) ▶ 003

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

The F. Dohmen Co.

D Employer Identification Number (EIN)

39-0246060

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

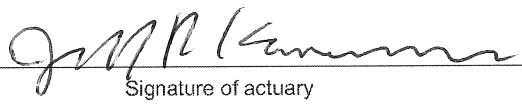
Part I Basic Information

1	Enter the valuation date: Month 1 Day 1 Year 2012			
2	Assets:			
	a Market value	2a		1,214,954
	b Actuarial value	2b		1,214,954
3	Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	14	811,389
	b For terminated vested participants	3b	18	725,634
	c For active participants:			
	(1) Non-vested benefits	3c(1)		0
	(2) Vested benefits	3c(2)		0
	(3) Total active	3c(3)	0	0
	d Total	3d	32	1,537,023
4	If the plan is in at-risk status, check the box and complete lines (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 in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5		5.18
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

07/01/2013
Date

Jeffrey R. Kamenir
Type or print name of actuary

11-04332
Most recent enrollment number

Milliman, Inc.
Firm name

(312) 726-0677
Telephone number (including area code)

71 S. Wacker Dr., Suite 3100

Chicago IL 60606-4637
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 [ ]

Part II Beginning of Year Carryover Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	59,289	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	59,289	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 4.59 %		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		31
	b Interest on (a) using prior year's effective interest rate of 5.81 % except as otherwise provided (see instructions)		2
	c Total available at beginning of current plan year to add to prefunding balance		33
	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)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	79.04 %
15	Adjusted funding target attainment percentage	15	79.04 %
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	84.03 %
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
04/13/2012	15,232				
07/13/2012	15,232				
10/15/2012	15,232				
01/15/2013	30,289				
			Totals ▶ 18(b)	75,985	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	73,228

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

	1st segment:	2nd segment:	3rd segment:	
a Segment rates:	1.98 %	5.07 %	6.19 %	☐ 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 subject to 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**	0
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	322,069	72,729
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**	72,729

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	72,729
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	73,228
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	499
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 an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected	☐ 2 plus 7 years	☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010	☐ 2011

42 Amount of acceleration adjustment	**42**	0
43 Excess installment acceleration amount to be carried over to future plan years	**43**	0

Attachment to 2012 Form 5500
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name Retirement Plan for Office Time Clock Employees of **EIN:** 39-0246060
Plan Sponsor's Name The F. Dohmen Co. **PN:** 003

The weighted average retirement age is equal to the normal retirement age of 65 .

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.
There are no active participants in the plan. All deferred vested participants are assumed to retire on their normal retirement date.

The ultimate cost of a pension plan is the excess of actual benefits and administrative expenses paid over actual net investment return on plan assets during the plan's existence until the last payment has been made to the last participant. The plan's "actuarial cost method" determines the expected incidence of actuarial costs by allocating portions of the ultimate cost to each plan year. The cost method is thus a budgeting tool to help ensure that the plan will be adequately and systematically funded and accounted for. There are several commonly-used cost methods which differ in how much of the ultimate cost is assigned to each prior and future year.

Actuarial Cost Method

The actuarial cost method used for determining the plan's ERISA funding requirements is the unit credit method, as required by the Pension Protection Act of 2006. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The plan's normal cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's future benefits.

Asset Valuation Method

Market value as reported by Securian.

Changes in Actuarial Methods since Prior Valuation

None.

Interest Rates

- **For minimum funding purposes:** Segment interest rates of 1.98%, 5.07% and 6.19%.
- **For vested funded target for PBGC variable premiums:** Segment interest rates of 2.07%, 4.45% and 5.24%.
- **For FASB ASC Topic 960 purposes:** Rate of 5.50% per year.

Mortality

- **For minimum funding and PBGC variable premium purposes:**
  Post-retirement: IRS prescribed annuitant male and female tables updated annually as mandated
  Pre-retirement: IRS prescribed Non-annuitant male and female tables updated annually as mandated

- **For FASB ASC Topic 960 purposes:**
  Post-retirement: 2000 Healthy Retiree Mortality Table for males and females with projection
  Pre-retirement: 2000 Employee Table for males and females with projection

Salary Increases

Not applicable.

Turnover

Not applicable.

Retirement

The later of Normal Retirement Age or attained age.

Disability

Not applicable.

Form of Payment

- **For participants not in pay status:** Single life annuity.
- **For participants in pay status:** Actual forms of payment as provided by the F. Dohmen Co.

Marital Characteristics

- **For participants not in pay status:** 80% of participants are assumed to be married, with males assumed to be three years older than their spouse.
- **For participants in pay status**: Actual birth dates of spouses are included in the census data, where relevant.

Future Hours Worked

Not applicable.

Administrative Expenses

None.

Benefits Not Valued

All benefits with a significant liability are valued.

Special Data Adjustments

None.

Changes in Actuarial Assumptions since Prior Valuation

- **Minimum funding and PBGC variable premium purposes:** Annual updates to the segment interest rates and mortality tables were made in accordance with PPA.

This summary of plan provisions is intended to only describe the essential features of the plan. All eligibility requirements and benefit amounts shall be determined in strict accordance with the plan document itself.

Definitions

Accrued Benefit: The accrued benefit for each participant is determined by taking into account the participant's years of benefit accrual service through the date of determination using the following formula:

$32.50 per month, multiplied by years of benefit accrual service not to exceed 20 years.

Notwithstanding the above, effective August 31, 1994, the accrued benefit for each participant was frozen taking into account the participant's years of benefit accrual service to August 31, 1994 with no future benefit accrual.

Actuarially Equivalent: Equality in value such that the present value of the amount under any form of payment is essentially the same as the present value of the amount under the normal form of annuity payment for single participants based upon the following interest and mortality assumptions:

Interest: 7% per annum, compounded annually

Mortality: 1983 Group Annuity Mortality Table

Eligible Employee Classification: An eligible employee classification is an employee covered by the CBA between the plan sponsor and Office and Professional Employees International Union Local 12.

Entry Date: Entry date means the first day of the month that coincides with or next follows the date that the eligibility requirements are met.

Fiscal Year: Fiscal year means the taxable year of the employer. The fiscal year of the employer is the 12-month period beginning January 1 and ending December 31.

Normal Retirement Age: Age 65.

Participation: An employee becomes a participant on the month following attainment of age 21 and completion of 1,000 or more hours during the 12 month period beginning on date of hire.

Plan Effective Date: Effective September 1, 1967.

Plan Sponsor: The F. Dohmen Co. is both the plan sponsor and the plan administrator.

Plan Year: The 12-month period beginning January 1, and ending December 31.

Vested Accrued Benefit: A participant's vested accrued benefit as of a given date is equal to the product of his accrued benefit multiplied by his vested percentage as of that same date.

Vesting Schedule: A participant's vested percentage will be 100% upon the completion of five years of vesting service. Prior to the completion of five years of vesting service, a participant's vested percentage is zero.

Years of Service:

For eligibility purposes

Years of service for purposes of eligibility to participate in the Plan are referred to as years of eligibility service and are determined using the hours of service method.

A year of eligibility service is credited for each computation period during which an employee is credited with at least 1,000 hours of service. The computation period is the 12 consecutive month period beginning with the employee's employment commencement date and anniversaries thereof.

All of an employee's years of eligibility service are taken into account in determining his eligibility to participate.

For benefit purposes

Years of service for purposes of computing a participant's normal retirement benefit are referred to as years of benefit accrual service and are determined using the elapsed time method.

All of a participant's years of benefit accrual service are taken into account in determining his monthly benefit except:

- Service credited prior to September 1, 1967;
- Service for which the employee was not entitled to receive compensation; and
- Service while the employee was not in an eligible employee classification.

For vesting purposes

Years of service for purposes of computing a participant's vested percentage are referred to as years of vesting service and are determined using the elapsed time method.

All of a participant's years of vesting service are taken into account in determining his vested percentage.

Normal Retirement

Normal Retirement Date: The first day of the month coincident with or next following the attainment of age 65.

Normal Retirement Benefit: Equal to the monthly Accrued Benefit payable for life.

Early Retirement

Early Retirement Date: The first day of the month coincident with or next following the attainment of age 55 and completion of 20 Years of Service.

Early Retirement Benefit: A participant's early retirement benefit is equal to his accrued benefit determined as of his early retirement date, reduced by 5% for each year that his early retirement date precedes his normal retirement date.

Termination

Termination Date: The date of termination of service other than for reasons of retirement or death.

Termination Benefit: In the event of the termination of a participant's employment for any reason other than death, disability or retirement, the participant will become entitled to receive a monthly pension benefit commencing on his normal retirement date equal to his Vested Accrued Benefit or commencing on his early retirement date equal to his reduced Vested Accrued Benefit determined in accordance with early retirement provisions.

Late Retirement

Late Retirement Date: A participant's late retirement date is the first day of the month coincident with or next following the date he retires and requests the commencement of his late retirement benefit after he has continued in the employ of the employer beyond his normal retirement date.

Late Retirement Benefit: A participant's late retirement benefit is equal to an amount that is based on the normal retirement benefit formula using his years of benefit accrual service through his late retirement date.

Preretirement Death Benefit

Preretirement Death Benefit Eligibility: Death of vested participant who dies before commencement of payments.

Preretirement Death Benefit: The participant's spouse is entitled to 50% of the monthly pension which would have been payable had the participant retired at his earliest possible retirement date on the day before his death and elected a joint and 50% contingent survivor pension.

Forms of Payment

Normal Form: Life annuity with monthly payments terminating upon death of the participant.

Optional Forms: Optional benefit forms are available and equal to the actuarial equivalent of the normal benefit form. Such distribution may be in one or more of the following forms:

- **Lifetime Pension with 10 years certain:** monthly pension benefit payable for the lifetime of the participant with payments guaranteed for a minimum of 10 years.
- **Joint & 50% Contingent Survivor Pension:** monthly pension benefit payable during the joint lifetime of the participant and the participant's spouse; reduces to 50% of the original amount upon the death of the participant.
- **Joint & 75% Contingent Survivor Pension:** monthly pension benefit payable during the joint lifetime of the participant and the participant's spouse; reduces to 75% of the original amount upon the death of the participant.
- **Joint & 100% Contingent Survivor Pension:** monthly pension benefit payable for as long as either the participant or the participant's spouse is alive.
- **Small Lump Sum:** Payable if the Actuarially Equivalent present value of the Vested Accrued Benefit is $5,000 or less.

Changes in Plan Provisions since Prior Valuation

None.

Attachment to 2012 Form 5500
Schedule SB, line 32 - Schedule of Amortization Bases

Plan Name Retirement Plan for Office Time Clock Employees of
Plan Sponsor's Name The F. Dohmen Co.

EIN: 39-0246060
PN: 003

Type of Base	Present Value of Any Remaining Installments	Valuation Date	Years Remaining	Amortization Installment
Shortfall Loss	101,601	01/01/2008	3	34,533
Shortfall Loss	9,950	01/01/2009	4	2,561
Shortfall Gain	(15,602)	01/01/2010	5	(3,244)
Shortfall Loss	151,385	01/01/2011	6	27,079
Shortfall Loss	74,735	01/01/2012	7	11,800

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

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ **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

Retirement Plan for Office Time Clock Employees of

B Three-digit plan number (PN) ▶ 003

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

The F. Dohmen Co.

D Employer Identification Number (EIN)

39-0246060

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

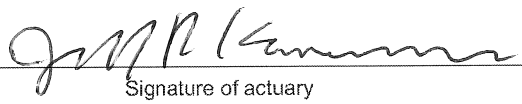
Part I Basic Information

1	Enter the valuation date: Month 1 Day 1 Year 2012			
2	Assets:			
	a Market value	2a		1,214,954
	b Actuarial value	2b		1,214,954
3	Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	14	811,389
	b For terminated vested participants	3b	18	725,634
	c For active participants:			
	(1) Non-vested benefits	3c(1)		0
	(2) Vested benefits	3c(2)		0
	(3) Total active	3c(3)	0	0
	d Total	3d	32	1,537,023
4	If the plan is in at-risk status, check the box and complete lines (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 in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5		5.18
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

07/01/2013
Date

Jeffrey R. Kamenir
Type or print name of actuary

11-04332
Most recent enrollment number

Milliman, Inc.
Firm name

(312) 726-0677
Telephone number (including area code)

71 S. Wacker Dr., Suite 3100

Chicago IL 60606-4637
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 [ ]

Part II Beginning of Year Carryover Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	59,289	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	59,289	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 4.59 %		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		31
	b Interest on (a) using prior year's effective interest rate of 5.81 % except as otherwise provided (see instructions)		2
	c Total available at beginning of current plan year to add to prefunding balance		33
	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)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	79.04 %
15	Adjusted funding target attainment percentage	15	79.04 %
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	84.03 %
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
04/13/2012	15,232				
07/13/2012	15,232				
10/15/2012	15,232				
01/15/2013	30,289				
			Totals ▶ 18(b)	75,985	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	73,228

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

	1st segment:	2nd segment:	3rd segment:	
a Segment rates:	1.98 %	5.07 %	6.19 %	☐ 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 subject to 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**	0
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	322,069	72,729
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**	72,729

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	72,729
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	73,228
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	499
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 an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected	☐ 2 plus 7 years	☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010	☐ 2011

42 Amount of acceleration adjustment	**42**	0
43 Excess installment acceleration amount to be carried over to future plan years	**43**	0

Attachment to 2012 Form 5500
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name Retirement Plan for Office Time Clock Employees of **EIN:** 39-0246060
Plan Sponsor's Name The F. Dohmen Co. **PN:** 003

The weighted average retirement age is equal to the normal retirement age of 65 .

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.
There are no active participants in the plan. All deferred vested participants are assumed to retire on their normal retirement date.

The ultimate cost of a pension plan is the excess of actual benefits and administrative expenses paid over actual net investment return on plan assets during the plan's existence until the last payment has been made to the last participant. The plan's "actuarial cost method" determines the expected incidence of actuarial costs by allocating portions of the ultimate cost to each plan year. The cost method is thus a budgeting tool to help ensure that the plan will be adequately and systematically funded and accounted for. There are several commonly-used cost methods which differ in how much of the ultimate cost is assigned to each prior and future year.

Actuarial Cost Method

The actuarial cost method used for determining the plan's ERISA funding requirements is the unit credit method, as required by the Pension Protection Act of 2006. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The plan's normal cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's future benefits.

Asset Valuation Method

Market value as reported by Securian.

Changes in Actuarial Methods since Prior Valuation

None.

Interest Rates

- **For minimum funding purposes:** Segment interest rates of 1.98%, 5.07% and 6.19%.
- **For vested funded target for PBGC variable premiums:** Segment interest rates of 2.07%, 4.45% and 5.24%.
- **For FASB ASC Topic 960 purposes:** Rate of 5.50% per year.

Mortality

- **For minimum funding and PBGC variable premium purposes:**
  Post-retirement: IRS prescribed annuitant male and female tables updated annually as mandated
  Pre-retirement: IRS prescribed Non-annuitant male and female tables updated annually as mandated

- **For FASB ASC Topic 960 purposes:**
  Post-retirement: 2000 Healthy Retiree Mortality Table for males and females with projection
  Pre-retirement: 2000 Employee Table for males and females with projection

Salary Increases

Not applicable.

Turnover

Not applicable.

Retirement

The later of Normal Retirement Age or attained age.

Disability

Not applicable.

Form of Payment

- **For participants not in pay status:** Single life annuity.
- **For participants in pay status:** Actual forms of payment as provided by the F. Dohmen Co.

Marital Characteristics

- **For participants not in pay status:** 80% of participants are assumed to be married, with males assumed to be three years older than their spouse.
- **For participants in pay status**: Actual birth dates of spouses are included in the census data, where relevant.

Future Hours Worked

Not applicable.

Administrative Expenses

None.

Benefits Not Valued

All benefits with a significant liability are valued.

Special Data Adjustments

None.

Changes in Actuarial Assumptions since Prior Valuation

- **Minimum funding and PBGC variable premium purposes:** Annual updates to the segment interest rates and mortality tables were made in accordance with PPA.

This summary of plan provisions is intended to only describe the essential features of the plan. All eligibility requirements and benefit amounts shall be determined in strict accordance with the plan document itself.

Definitions

Accrued Benefit: The accrued benefit for each participant is determined by taking into account the participant's years of benefit accrual service through the date of determination using the following formula:

$32.50 per month, multiplied by years of benefit accrual service not to exceed 20 years.

Notwithstanding the above, effective August 31, 1994, the accrued benefit for each participant was frozen taking into account the participant's years of benefit accrual service to August 31, 1994 with no future benefit accrual.

Actuarially Equivalent: Equality in value such that the present value of the amount under any form of payment is essentially the same as the present value of the amount under the normal form of annuity payment for single participants based upon the following interest and mortality assumptions:

Interest: 7% per annum, compounded annually

Mortality: 1983 Group Annuity Mortality Table

Eligible Employee Classification: An eligible employee classification is an employee covered by the CBA between the plan sponsor and Office and Professional Employees International Union Local 12.

Entry Date: Entry date means the first day of the month that coincides with or next follows the date that the eligibility requirements are met.

Fiscal Year: Fiscal year means the taxable year of the employer. The fiscal year of the employer is the 12-month period beginning January 1 and ending December 31.

Normal Retirement Age: Age 65.

Participation: An employee becomes a participant on the month following attainment of age 21 and completion of 1,000 or more hours during the 12 month period beginning on date of hire.

Plan Effective Date: Effective September 1, 1967.

Plan Sponsor: The F. Dohmen Co. is both the plan sponsor and the plan administrator.

Plan Year: The 12-month period beginning January 1, and ending December 31.

Vested Accrued Benefit: A participant's vested accrued benefit as of a given date is equal to the product of his accrued benefit multiplied by his vested percentage as of that same date.

Vesting Schedule: A participant's vested percentage will be 100% upon the completion of five years of vesting service. Prior to the completion of five years of vesting service, a participant's vested percentage is zero.

Years of Service:

For eligibility purposes

Years of service for purposes of eligibility to participate in the Plan are referred to as years of eligibility service and are determined using the hours of service method.

A year of eligibility service is credited for each computation period during which an employee is credited with at least 1,000 hours of service. The computation period is the 12 consecutive month period beginning with the employee's employment commencement date and anniversaries thereof.

All of an employee's years of eligibility service are taken into account in determining his eligibility to participate.

For benefit purposes

Years of service for purposes of computing a participant's normal retirement benefit are referred to as years of benefit accrual service and are determined using the elapsed time method.

All of a participant's years of benefit accrual service are taken into account in determining his monthly benefit except:

- Service credited prior to September 1, 1967;
- Service for which the employee was not entitled to receive compensation; and
- Service while the employee was not in an eligible employee classification.

For vesting purposes

Years of service for purposes of computing a participant's vested percentage are referred to as years of vesting service and are determined using the elapsed time method.

All of a participant's years of vesting service are taken into account in determining his vested percentage.

Normal Retirement

Normal Retirement Date: The first day of the month coincident with or next following the attainment of age 65.

Normal Retirement Benefit: Equal to the monthly Accrued Benefit payable for life.

Early Retirement

Early Retirement Date: The first day of the month coincident with or next following the attainment of age 55 and completion of 20 Years of Service.

Early Retirement Benefit: A participant's early retirement benefit is equal to his accrued benefit determined as of his early retirement date, reduced by 5% for each year that his early retirement date precedes his normal retirement date.

Termination

Termination Date: The date of termination of service other than for reasons of retirement or death.

Termination Benefit: In the event of the termination of a participant's employment for any reason other than death, disability or retirement, the participant will become entitled to receive a monthly pension benefit commencing on his normal retirement date equal to his Vested Accrued Benefit or commencing on his early retirement date equal to his reduced Vested Accrued Benefit determined in accordance with early retirement provisions.

Late Retirement

Late Retirement Date: A participant's late retirement date is the first day of the month coincident with or next following the date he retires and requests the commencement of his late retirement benefit after he has continued in the employ of the employer beyond his normal retirement date.

Late Retirement Benefit: A participant's late retirement benefit is equal to an amount that is based on the normal retirement benefit formula using his years of benefit accrual service through his late retirement date.

Preretirement Death Benefit

Preretirement Death Benefit Eligibility: Death of vested participant who dies before commencement of payments.

Preretirement Death Benefit: The participant's spouse is entitled to 50% of the monthly pension which would have been payable had the participant retired at his earliest possible retirement date on the day before his death and elected a joint and 50% contingent survivor pension.

Forms of Payment

Normal Form: Life annuity with monthly payments terminating upon death of the participant.

Optional Forms: Optional benefit forms are available and equal to the actuarial equivalent of the normal benefit form. Such distribution may be in one or more of the following forms:

- **Lifetime Pension with 10 years certain:** monthly pension benefit payable for the lifetime of the participant with payments guaranteed for a minimum of 10 years.
- **Joint & 50% Contingent Survivor Pension:** monthly pension benefit payable during the joint lifetime of the participant and the participant's spouse; reduces to 50% of the original amount upon the death of the participant.
- **Joint & 75% Contingent Survivor Pension:** monthly pension benefit payable during the joint lifetime of the participant and the participant's spouse; reduces to 75% of the original amount upon the death of the participant.
- **Joint & 100% Contingent Survivor Pension:** monthly pension benefit payable for as long as either the participant or the participant's spouse is alive.
- **Small Lump Sum:** Payable if the Actuarially Equivalent present value of the Vested Accrued Benefit is $5,000 or less.

Changes in Plan Provisions since Prior Valuation

None.

Attachment to 2012 Form 5500
Schedule SB, line 32 - Schedule of Amortization Bases

Plan Name Retirement Plan for Office Time Clock Employees of
Plan Sponsor's Name The F. Dohmen Co.

EIN: 39-0246060
PN: 003

Type of Base	Present Value of Any Remaining Installments	Valuation Date	Years Remaining	Amortization Installment
Shortfall Loss	101,601	01/01/2008	3	34,533
Shortfall Loss	9,950	01/01/2009	4	2,561
Shortfall Gain	(15,602)	01/01/2010	5	(3,244)
Shortfall Loss	151,385	01/01/2011	6	27,079
Shortfall Loss	74,735	01/01/2012	7	11,800

Attachment to 2012 Form 5500
Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name Retirement Plan for Office Time Clock Employees of **EIN:** 39-0246060
Plan Sponsor's Name The F. Dohmen Co. **PN:** 003

The weighted average retirement age is equal to the normal retirement age of 65 .

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.
There are no active participants in the plan. All deferred vested participants are assumed to retire on their normal retirement date.

Attachment to 2012 Form 5500
Schedule SB, line 32 - Schedule of Amortization Bases

Plan Name Retirement Plan for Office Time Clock Employees of **EIN:** 39-0246060
Plan Sponsor's Name The F. Dohmen Co. **PN:** 003

Type of Base	Present Value of Any Remaining Installments	Valuation Date	Years Remaining	Amortization Installment
Shortfall Loss	101,601	01/01/2008	3	34,533
Shortfall Loss	9,950	01/01/2009	4	2,561
Shortfall Gain	-15,602	01/01/2010	5	-3,244
Shortfall Loss	151,385	01/01/2011	6	27,079
Shortfall Loss	74,735	01/01/2012	7	11,800