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).

1210-0089

OMB Nos. 1210-0110

2013

Pension Be	enefit Guaranty Corporation	➤ Complete all entries in acco	ordance with the instruc	tions to the Form 5500	0-SF.		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Part I	Annual Report le	dentification Information					
For calend	ar plan year 2013 or fisc	cal plan year beginning 01/01/20)13	and ending 1	2/16/2	2013	
A This ref	turn/report is for:	a single-employer plan	a multiple-employer pl	an (not multiemployer)		a one-partici	pant plan
B This ref	turn/report is:	the first return/report	the final return/report				
		an amended return/report	X a short plan year return	/report (less than 12 mo	onths)		
C Check	box if filing under:	Form 5558 special extension (enter description)	automatic extension			DFVC progra	am
Dort II	Rasic Plan Infor	mation—enter all requested inform					
Part II		mation—enter all requested infon	mation		1h	Thurs a dissit	T
1a Name DAVIS- BAC		TING, INC. PENSION PLAN & TRU	ST		ID	Three-digit plan number (PN)	001
					1c	Effective date of	
26 Diam.			/		01	01/01	
	ponsor's name and add CON PENSION MARKE	ress; include room or suite number TING, INC.	(employer, if for a single-	employer plan)	20	Employer Identi (EIN) 91-21	06125
18560 240T	H AVENUE NE				2c	Sponsor's telep	
	LLE, WA 98077				2d	Business code	(see instructions)
3a Plan a	dministrator's name and	d address XSame as Plan Sponsor	Name Same as Plan	Sponsor Address	3b	Administrator's	
					3с	Administrator's	telephone number
		plan sponsor has changed since the	e last return/report filed fo	r this plan, enter the	4b	EIN	
	, EIN, and the plan num or's name	ber from the last return/report.			4c	PN	
5a Total	number of participants a	at the beginning of the plan year			5a		2
b Total	number of participants a	at the end of the plan year			5b		0
		ccount balances as of the end of the	. , ,	•	5c		
_	•	during the plan year invested in elig	•	*			X Yes No
		the annual examination and report or (See instructions on waiver eligibility					X Yes No
		her line 6a or line 6b, the plan car					
C If the	plan is a defined benefit	plan, is it covered under the PBGC	insurance program (see	ERISA section 4021)?	X	Yes No	Not determined
Caution: A	A penalty for the late of	r incomplete filing of this return/re	eport will be assessed u	unless reasonable cau	se is	established.	
SB or Sche		er penalties set forth in the instruction of signed by an enrolled actuary, as vete.					
SIGN	Filed with authorized/v	alid electronic signature.					
HERE	Signature of plan ad	ministrator	Date	Enter name of individu	ual sig	ıning as plan adr	ministrator
SIGN							
HERE	Signature of employ		Date	Enter name of individu			
Preparer's	name (including firm na	me, if applicable) and address; inclu	ude room or suite numbei	· (optional)	Prep	arer's telephone	number (optional)

Form 5500-SF 2013 Page **2**

Pa	rt III Financial Information										
7	Plan Assets and Liabilities		(a) Beginning of Yea	r			(b) End	of V	oar		
	Total plan assets	7a	(a) Beginning of Tea				(b) Liiu	01 1)	
	Total plan liabilities	7b		0	+				(
	Net plan assets (subtract line 7b from line 7a)	7c	119392	24			0				
	Income, Expenses, and Transfers for this Plan Year	,,,	(a) Amount				(b) 1	otal			
	Contributions received or receivable from:		(a) Amount				(13)	Otai			
	(1) Employers	8a(1)		0							
	(2) Participants	8a(2)									
	(3) Others (including rollovers)	8a(3)									
b	Other income (loss)	8b	10391	7							
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						•	103917	•	
d 	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	129784	1							
e	Certain deemed and/or corrective distributions (see instructions)	8e									
f	Administrative service providers (salaries, fees, commissions)	8f									
g	Other expenses	8g									
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						1	29784 <i>°</i>		
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i						-1	193924	1	
j	Transfers to (from) the plan (see instructions)	8j									
Pai	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 1H 3D											
b	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		Δm	ount		
	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)							,	<u> </u>		
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	? (Do not	include transactions reported	10b		Χ					
						Χ					
d				10c							
	or dishonesty?			10d		X					
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all										
	instructions.)		' '	10e		X					
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X					
g	Did the plan have any participant loans? (If "Yes," enter amount as	s of year e	end.)	10g		X					
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	•		10h							
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	•		10i							
Part											
11	Is this a defined benefit plan subject to minimum funding requirem							×	Yes	П	No
11:	5500) and line 11a below)										
12	· · · · · · · · · · · · · · · · · · ·		,				EDICAS	Ιг	Yes	X	No
	Is this a defined contribution plan subject to the minimum funding (If "Ves " complete line 12a or lines 12h, 12c, 12d, and 12e below			or se	ouOH (JUZ UI	LNIOA!	ഥ	1 63	^	. 10
a	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, If a waiver of the minimum funding standard for a prior year is beir			ctions	and e	enter th	ne date of	the le	etter ru	lina	
	granting the waiver.		Mon			Day		Yea		.5	
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule	e MB (For	m 5500), and skip to line 13.		-		T				
h	Enter the minimum required contribution for this plan year					12b					

Page	3 -	1
гаус	J	

С	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			
е	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?	X	es No		
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a			0
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the confidence of the PBGC?	control		X Yes	No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) twhich assets or liabilities were transferred. (See instructions.)	:0			
1	3c(1) Name of plan(s):	3c(2) EI	N(s)	13c(3)	PN(s)
Part	VIII Trust Information (optional)				
14a	Name of trust	14b Tr	ust'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).

Internal Revenue Code (the Code).

OMB No. 1210-0110

2013

					▶ File	as an attacnm	ent to Form	5500 or	5500-SF.				
For	calenda	r plan year 201	13 or fisca	l plan ye	ear beginning	01/01/2013			and end	ing 12/16	6/2013		
•	Round o	off amounts to	nearest	dollar.									
•	Caution	: A penalty of S	\$1,000 wil	l be ass	essed for late filir	ng of this report	t unless reaso	nable ca	use is establish	ied.			
	Name of p		I MARKET	ΓING, IN	IC. PENSION PL	AN & TRUST			B Three-di plan nun	git nber (PN)	•	001	
С	Plan snor	nsor's name as	s shown o	n line 2a	of Form 5500 or	5500-SF			D Employer	Identificati	on Number	(FIN)	
		ON PENSION				0000 01			Limployer	91-2106		(LII4)	
										91-2100	125		
E 1	Type of pla	an: X Single	Mult	iple-A	Multiple-B	F	Prior year pla	n size:	100 or fewer	☐ 101-50	0 More	than 500	
		Basic Infor	mation	•	<u> </u>				<u> </u>				
1		he valuation da		N.	Nonth 12	Day 16	Year _2	N13					
2	Assets		ale.	IV	1011111	_ Day	1 Gai <u>z</u>	010					
_										2a			1297841
	_								•••••	2b			
3											(0)	·	1297841
3		g target/partici					20	(1) N	umber of partic	•	(2)	Funding Ta	
	_				ries receiving pay					0			0
			•	pants			3b			1			103078
		active participa					0 - (4)			_			
	(1	•								_			0
	(2	•					` _						949159
	(3) Total active	·····				` '			1			949159
	d Tota	l					3d			2			1052237
4	If the p	lan is in at-risk	status, ch	neck the	box and complet	te lines (a) and	(b)						
	a Fund	ling target disr	egarding p	orescribe	ed at-risk assump	otions				4a			
					mptions, but disronsecutive years					4b			
5	Effectiv	e interest rate								5			6.14 %
6	Target	normal cost								6			0
Stat	tement b	y Enrolled Ac	tuary										
	accordance	with applicable law	and regulation	ons. In my	in this schedule and a opinion, each other as erience under the plan.	sumption is reasona							
	SIGN												
Н	IERE										04/06/	2014	
				Signat	ure of actuary						Date		
ROE	BERT M.	HANESS									14-04	1945	
			Тур	oe or pri	nt name of actua	ry				Most re	cent enrollr	ment numbe	r
HAN	NESS & A	ASSOCIATES,	LLC						_		916-4	35-9830	
				Fi	rm name				Т	elephone n	number (inc	luding area	code)
	BOX 83	36 SA 95677											
	J. (2.114), C												
				Addr	ess of the firm				_				
		has not fully re	eflected ar	ny regula	ation or ruling pro	mulgated unde	er the statute i	n comple	eting this sched	ule, check t	the box and	l see	
ແເຊເປ	uctions												

Page	2	-
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Pa	rt II	Begin	ning of Year	Carryov	ver and Prefunding Ba	alances							
							(a)	Carryover balance		(b) F	Prefundi	ng balance	
7		Ū	0 , ,		icable adjustments (line 13 f	•			0			249933	
8	<u> </u>				funding requirement (line 35							2.0000	
0			•	-	unding requirement (line 33	II.			0			8918	
9	Amoun	t remainii	ng (line 7 minus lir	ne 8)					0			241015	
10	Interest	on line 9	using prior year's	s actual re	turn of <u>6.97</u> %				0			16799	
11	Prior ye	ar's exce	ess contributions t	o be adde	d to prefunding balance:								
	a Prese	ent value	of excess contrib	utions (line	e 38a from prior year)							0	
					interest rate of%							0	
	C Total	available	at beginning of cur	rent plan y	ear to add to prefunding balan	ce						0	
	d Porti	on of (c)	to be added to pre	efunding ba	alance							0	
12	Other re	eductions	s in balances due	to election	s or deemed elections				0			0	
13	Balance	e at begir	nning of current ye	ear (line 9	+ line 10 + line 11d – line 12)			0			257814	
Pa	Part III Funding Percentages												
14 Funding target attainment percentage									14	97.40 %			
15 Adjusted funding target attainment percentage								15	123.34 %				
Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.								16	105.09 %				
17	7 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage												
Pa	art IV	Con	tributions and	d Liquid	lity Shortfalls								
18	Contrib	utions ma	ade to the plan for	the plan y	ear by employer(s) and emp	oloyees:							
(1)	(a) Dat IM-DD-Y		(b) Amount p employer		(c) Amount paid by employees	(a) D (MM-DD-		(b) Amount pa employer((0		nt paid by oyees	
(10	IIVI-DD-1	111)	employen	(3)	етпрюусез	(IVIIVI-DD	-1111)	employer	3)		Citipi	oyees	
						Totals ▶	18(b)			18(c)			
19	Discour	nted emp	loyer contributions	s – see ins	tructions for small plan with	a valuation o	date after	the beginning of the	e year:				
	a Cont	ributions	allocated toward	unpaid mir	nimum required contributions	from prior y	ears		19a			0	
	b Conti	ributions	made to avoid res	strictions a	djusted to valuation date				19b			0	
	C Contr	ibutions a	allocated toward mi	inimum req	uired contribution for current y	ear adjusted	to valuatio	n date	19c			0	
20	Quarter	ly contrib	outions and liquidit	ty shortfall:	s:								
	a Did t	he plan h	nave a "funding sh	ortfall" for	the prior year?							Yes X No	
	b If line	20a is "	Yes," were require	ed quarterl	y installments for the current	year made	in a timely	manner?			<u> </u>	Yes No	
	C If line	20a is "	Yes," see instructi	ons and co	omplete the following table a	s applicable	:						
					Liquidity shortfall as of e	nd of quarte		•					
		(1) 1s	St		(2) 2nd		(3)	3rd			(4) 4tl	1	
						I			1				

Pa	rt V Assumptio	ns Used to Determine	Funding Target and Targe	et Normal Cost						
21	Discount rate:		<u> </u>							
	a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %		N/A, full	yield cu	rve used		
	b Applicable month (enter code)			21b				0	
22	Weighted average ret	irement age			22			6	65	
23	Mortality table(s) (see			scribed - separate	Substitute	;				
Pa	rt VI Miscellane	ous Items			<u> </u>					
24			tuarial assumptions for the current	plan year? If "Yes." see	instructions	regarding red	uired			
	J	•				0 0	· —	es X No	С	
25	Has a method change	been made for the current pl	an year? If "Yes," see instructions	regarding required attac	chment		Ye	es X No	O	
26	Is the plan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	tions regarding required	attachment.		X Ye	es No	о С	
27	'	o alternative funding rules, en	ter applicable code and see instruc	ctions regarding	27			<u> </u>		
Pa	rt VII Reconcilia	ation of Unpaid Minimu	ım Required Contribution	s For Prior Years						
28			years		28				0	
29			d unpaid minimum required contrib		29					
	(line 19a)								0	
30	Remaining amount of	unpaid minimum required cor	ntributions (line 28 minus line 29).		. 30				0	
Pa	Part VIII Minimum Required Contribution For Current Year									
31	Target normal cost a	nd excess assets (see instruc	tions):		1					
	a Target normal cost	(line 6)			31a				0	
	b Excess assets, if applicable, but not greater than line 31a				31b				0	
32	2 Amortization installments: Outstanding Ba				ance	In	stallment			
	a Net shortfall amortiz	zation installment			0				0	
	b Waiver amortization	n installment			0				0	
33			ter the date of the ruling letter grai		33				0	
34	Total funding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34				0	
			Carryover balance	Prefunding bala	nce	Tota	al balanc	e		
35	Balances elected for requirement	use to offset funding	C		0				0	
36	Additional cash requir	rement (line 34 minus line 35).			36				0	
37	Contributions allocate	d toward minimum required c	ontribution for current year adjuste	d to valuation date	37				0	
38	Present value of exce	ess contributions for current ye	ear (see instructions)		1					
					38a				0	
			prefunding and funding standard o		38b				0	
39			ear (excess, if any, of line 36 over		39				0	
40			3		40					
Pa			Pension Relief Act of 2010)					
41		de to use PRA 2010 funding re			<u> </u>					
			oner ter une plan.			2 plus 7 year	<u>s</u> П1	5 years		
			41a was made				. _ _	2011		
42			+ ra was made		42		_0.0			
		<u> </u>	d over to future plan years		42					
43	LYCESS HISIGIIIIEHI 90	cereration amount to be came	a over to ruture plan years		+0					

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 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

2013

	art I Annual Report Identificat		3 5 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6							
For	calendar plan year 2013 or fiscal plan year b	peginning	01/01/2013	and ending	12/16/2	013				
Α	This return/report is for:	mployer plan	a multiple-employer p	lan (not multiemployer)	a one	e-participant plan				
В	This return/report is: the first re	turn/report	the final return/report							
	an amend	ed return/report	a short plan year retu	m/report (less than 12 m	nonths)					
С	Check box if filling under: Form 555	8	automatic extension		☐ DFVC) program				
	special ex	tension (enter descrip	otion)		_					
P:	art II Basic Plan Information	enter all requested in	formation							
	Name of plan	enter an requested in	iomation	d	1b Three-d	igit				
	Davis- Bacon Pension Marketi	ng Ing Ponsi	on Dlan (Truet		plan nur	mber 001				
	Davis Bacon Fension Marketi	ng, inc. rensi	On Fran & Trusc		(PN) ►	e date of plan				
					01/01					
2a	Plan sponsor's name and address; include		(employer, if for a single-	employer plan)	2b Employe	er Identification Number				
	Davis- Bacon Pension Marketi	ng, Inc.			(EIN)	91-2106125				
	2c Sponsor's telephone number									
	18560 240th Avenue NE (425) 844-8208									
		20 Busines 52429	s code (see instructions)							
20000000	Woodinville WA 98 Plan administrator's name and address		eor Nama Sama as I	Nan Sponeor Address	3b Adminis					
ou	Figure 2 manie and address	Joanne as man opon	ison Name Same as i	ian oponsor Address	OD Auminis	liator 3 Liiv				
					3c Adminis	trator's telephone number				
					JC Adminis	trator's telephone number				
4	if the name and/or EIN of the plan sponsor	has changed since th	e last return/report filed fo	r this plan, enter the	4b EIN					
	name, EIN, and the plan number from the I	ast return/report.								
_a	: Sead Maturatories yet the transper	2702 12			4c PN					
	Total number of participants at the beginning				5a 5b	2				
b	Total number of participants at the end of the Number of participants with account balance				30	- U				
_	complete this item)		- 65 - 65 - 161 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		5c					
6a	Were all of the plan's assets during the plan	n year invested in elig	ible assets? (See instruct	ons.)		XYes No				
b	The state of the s			d public accountant (IQI	PA)					
	under 29 CFR 2520.104-46? (See instruction					X Yes No				
	If you answered "No" to either line 6a or If the plan is a defined benefit plan, is it cov					☐ No ☐ Not determined				
С	If the plan is a defined benefit plan, is it cov	erea unaer the PBGC	insurance program (see	ERISA Section 4021)?	<u>A</u> fes	No Not determined				
Ca	aution: A penalty for the late or incomplete	filing of this return/	report will be assessed	unless reasonable car	use is establisl	ned.				
	nder penalties of perjury and other penalties s									
	3 or Schedule MB completed and signed by a lief, it is true, correct, and complete.	in enioned actuary, as	well as the electroflic ve	Sion of this returnitepor	t, and to the be	st of my knowledge and				
Г	1 - 12			DANIEC	R 5 -					
	IERE Signature of plan administrator		Data = 1 < 114	Enter name of individua						
	Signature or plan administrator		Date 5/6/14		ar signing as pid	Total Marian Company C				
ì	IGN 2 & J	1	- 11	DANIEC						
	IERE Signature of employer/plan sponso		Date _/6/14			nployer or plan sponsor				
Pre	eparer's name (including firm name, if application	abie) and address; Inc	iliude (ooth or suite numbe	н (орионат)	riepater s tele	ephone number (optional)				
					1					

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

DAVIS-BACON PENSION MARKETING, INC. PENSION PLAN & TRUST 91-2106125 / 001

For the plan year 1/1/2013 through 12/16/2013

Valuation Date: 12/16/2013

Funding Method: As prescribed in IRC Section 430

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

Retrospective Compensation - Highest 3 consecutive years of participation

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

Interest Rates -

permitted under IRC 430(ff)(2)(C)								
Segment #	Year	Rate %						
Segment 1	0 - 5	1.28						
Segment 2	6 - 20	4.05						

> 20

5.07

Segment rates for the Valuation Date as

Segment rates as of September 30, 2012 As permitted under IRC 430(h)(2)(C)(iv)(II)							
Segment #	Year	Rate %					
Segment 1	0 - 5	4.94					
Segment 2	6 - 20	6.15					
Segment 3	> 20	6.76					

Pre-Retirement - Mortality Table - None

Segment 3

Turnover/Disability - None
Salary Scale - 3%
Expense Load - None
Ancillary Ben Load - None

Post-Retirement - Mortality Table - 13C - 2013 Funding Target - Combined - IRC 430(h)(3)(A)

Cost of Living - None

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

Discrimination Test Assumptions:

HCE Determination - Based on all employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%

Post-Retirement - Interest - 8.8%

Mortality Table - U84 - 1984 Unisex

Permissively Aggregated Plans - Tested as a Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

Schedule SB, Part V Summary of Plan Provisions

DAVIS-BACON PENSION MARKETING, INC. PENSION PLAN & TRUST

91-2106125 / 001

For the plan year 1/1/2013 through 12/16/2013

Employer: DAVIS-BACON PENSION MARKETING, INC.

Type of Entity - C-Corporation

EIN: 91-2106125 TIN: 27-2131619 Plan #: 001 Plan Type: Defined Benefit

Dates: Effective - 1/1/2009 Year end - 12/16/2013 Valuation - 12/16/2013

Top Heavy Years - 2009, 2010, 2011, 2012, 2013

Eligibility: All employees excluding non-resident aliens and union

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal - First of month coincident with or next following attainment of age 65 and completion of the 5th anniversary of

the 1st day of the initial plan year of participation

Early - Not provided

<u>Average Compensation:</u> Highest 3 consecutive years of participation

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

Plan Benefits: Retirement - Frozen accrued benefit as of 11/30/2013

Accrued Benefit - Frozen accrued benefit as of 11/30/2013

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or

b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

Death Benefit - Present Value of Accrued Benefit

<u>Top Heavy Minimum:</u> Frozen Top-Heavy benefit

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$205,000

Maximum 401(a)(17) compensation - \$255,000

Normal Form: Life Annuity

Optional Forms: Lump Sum

Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule: Years Percent

0-1 0% 2 20% 3 40% 4 60% 5 80% 6 100%

Service is calculated using all years of service

Schedule SB, Part V Summary of Plan Provisions

DAVIS-BACON PENSION MARKETING, INC. PENSION PLAN & TRUST 91-2106125 / 001

For the plan year 1/1/2013 through 12/16/2013

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

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	1.00
Segment 2	6 - 20	3.57
Segment 3	> 20	4.77

Mortality Table - 13E - 2013 Applicable Mortality Table for 417(e) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5.5%

Mortality Table - None

Post-Retirement - Interest - 5.5%

Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

Schedule SB, line 26 -Schedule of Active Participant Data

DAVIS-BACON PENSION MARKETING, INC. PENSION PLAN & TRUST 91-2106125/001

For the plan year 1/1/2013 through 12/16/2013

Years of Credited Service

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

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

DAVIS-BACON PENSION MARKETING, INC. PENSION PLAN & TRUST 91-2106125 / 001

For the plan year 1/1/2013 through 12/16/2013

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

SCHEDULE SB (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).

OMB No. 1210-0110

2013

	▶ File as an	attachmen	t to Form 5	500 or 5	500-SF.				
For	calendar plan year 2013 or fiscal plan year beginning	01/01/2	2013		and ending	12/	16/2013	и = =	
▶R	cound off amounts to nearest dollar.								
▶ c	caution: A penalty of \$1,000 will be assessed for late filing of the	nis report un	iless reasor	nable cau	se is established.				
A Name of plan									
DAV	DAVIS-BACON PENSION MARKETING, INC. PENSION PLAN & TRUST					r (PN)	>	001	
C P	lan sponsor's name as shown on line 2a of Form 5500 or 5500	-SF			D Employer Ide	ntificatio	n Number	(FIN)	
	IS-BACON PENSION MARKETING, INC.	0.				-2106		(=)	
DAV.	IS-BACON PENSION MARRETING, INC.				91	-2106	125		
E T	ype of plan: X Single Multiple-A Multiple-B	F P	rior year pla	an size: X	100 or fewer]101-50	00 Mo	re than 500	
Pa	art I Basic Information	1							
1	Enter the valuation date: Month 12 Da	ay16	_ Year _	2013	•				
2	Assets:				_				
	a Market value					2a		1,297,841	
	b Actuarial value	• • • • • • • • • • • • • • • • • • • •		• • • • • • • • • • • • • • • • • • • •		2b		1,297,841	
3	Funding target/participant count breakdown:			(1) Nu	ımber of participaı	nts	(2) Funding Target	
	a For retired participants and beneficiaries receiving payment	t	3a			0		0	
	b For terminated vested participants		3b			1		103,078	
	c For active participants:							Marin Company of Asset	
	(1) Non-vested benefits		3c(1)					0	
	(2) Vested benefits		3c(2)					949,159	
	(3) Total active		3c(3)		8	1.		949,159	
Ĭ.	d Total		3d			2	1,052,23		
4	If the plan is in at-risk status, check the box and complete line	es (a) and (b)						
	a Funding target disregarding prescribed at-risk assumptions	• • • • • • • • • • • • • • • • • • • •				4a			
	b Funding target reflecting at-risk assumptions, but disregard at-risk status for fewer than five consecutive years and d				nave been in	4b			
5	Effective interest rate					5	182	6.14 %	
6	Target normal cost					6		0	
	ement by Enrolled Actuary								
acc	the best of my knowledge, the information supplied in this schedule and accompany ordance with applicable law and regulations. In my opinion, each other assumption nbination, offer my best estimate of anticipated experience under the plan.	ying schedules, is reasonable (t	statements and taking into acco	d attachment ount the expe	s, if any, is complete an rience of the plan and r	d accurate easonable	e. Each presrib expectations)	ed assumption was applied in and such other assumptions, in	
S	GIGN // tyrus	~					2711		
Н	ERE VIVIO					AP	R06	2014	
	Signature of actuary						Date		
	ROBERT M. HANESS						14-0494	5	
	Type or print name of actuary Most recent enrollment number								
	HANESS & ASSOCIATES, LLC (916) 435-9830								
	Firm name Telephone number (including area code)								
	P.O. BOX 836								
	US ROCKLIN CA 95677								
	Address of the firm								
If the	actuary has not fully reflected any regulation or ruling promulg	gated under	the statute	in comple	ting this schedule	, check	the box an	d see	

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).

2013

OMB No. 1210-0110

▶ File as a	<u>an attach</u>	ment to Form	5500 or 5	5500-SF.				
For calendar plan year 2013 or fiscal plan year beginning	01/0	01/2013		and endin	g 12 /	16/2	013	
▶ Round off amounts to nearest dollar.								
▶ Caution: A penalty of \$1,000 will be assessed for late filing of	f this repo	ort unless reasc	nable cau	use is established	l.			
A Name of plan				B Three-digi	it			
DAVIS-BACON PENSION MARKETING, INC. PENSION	I PLAN	& TRUST		plan numb	er (PN)	•		001
			ŀ	·	, ,			
C Plan sponsor's name as shown on line 2a of Form 5500 or 550	00-SF			D Employer Id	entification	on Nun	nber (I	EIN)
DAVIS-BACON PENSION MARKETING, INC.				9	1-2106	125		
E Type of plan: X Single ☐ Multiple-A ☐ Multiple-B		F Prior year pl	an size: 3	100 or fewer	101-50	00 🗌	More	e than 500
Part I Basic Information								
			2012					
	Day1	<u> 16 Year</u>	2013	_				
2 Assets:								1 007 041
a Market value					2a			1,297,841
b Actuarial value	•••••	• • • • • • • • • • • • • • • • • • • •	•••••	• • • • • • • • • • • • • • • • • • • •	2b			1,297,841
3 Funding target/participant count breakdown:			(1) N	umber of participa	ants		(2)	Funding Target
a For retired participants and beneficiaries receiving payme	ent	3a			0			(
b For terminated vested participants	•••••	3b			1			103,078
C For active participants:								
(1) Non-vested benefits	• • • • • • • • •	3c(1)			İ			(
(2) Vested benefits					İ			949,159
(3) Total active					1			949,159
d Total		<u> </u>						
					2			1,052,237
4 If the plan is in at-risk status, check the box and complete li	` '	• •						
a Funding target disregarding prescribed at-risk assumption	18	• • • • • • • • • • • • • • • • • • • •	•••••	• • • • • • • • • • • • • • • • • • • •	4a			
b Funding target reflecting at-risk assumptions, but disregal at-risk status for fewer than five consecutive years and				nave been in	4b			
5 Effective interest rate				• • • • • • • • • • • • • • • • • • • •	5			6.14 %
6 Target normal cost	•••••	• • • • • • • • • • • • • • • • • • • •	•••••		6			(
Statement by Enrolled Actuary	,							
To the best of my knowledge, the information supplied in this schedule and accompa accordance with applicable law and regulations. In my opinion, each other assumption								
combination, offer my best estimate of anticipated experience under the plan.	JII IS TEASONA	able (taking into acc	Junt the expe	enerice of the plan and	reasonable	expecia	lioris) ai	iu sucii otilei assumptions, iii
SIGN								
HERE								
Signature of actuary							Date	
ROBERT M. HANESS						۔ 14-04		
Type or print name of actuary Most recent enrollment number								
HANESS & ASSOCIATES, LLC (916) 435-9830								
Firm name				Te	lephone i	numbe	r (incl	uding area code)
P.O. BOX 836								
US ROCKLIN CA 95677								
US ROCKLIN CA 95677 Address of the firm								
If the actuary has not fully reflected any regulation or ruling promu	Igated un	nder the statute	in comple	eting this schedule	e, check	the box	x and	see

	Sch	nedule SB (Form 5500) 2013		Page 2	2					
Pa	rt II	Beginning of Year Carr	yover and Prefunding Bal	ances						
7	7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)					Carryover balance	0	(b) F	²refundi	ing balance 249,933
8		elected for use to offset prior ye				0			8,918	
9							0			241,015
10	Interest of	on line 9 using prior year's actu	al return of6.97%				0			16,799
11	Prior yea	r's excess contributions to be a	idded to prefunding balance:							
	a Prese	ent value of excess contribution	s (line 38a from prior year)							С
		st on (a) using prior year's effe wise provided (see instructions	ctive interest rate of	except as						C
	C Total	available at beginning of currer	nt plan year to add to prefunding ba	alance .			_			С
	d Portio	n of (c) to be added to prefund	ng balance							C
			ctions or deemed elections				0			С
13	Balance	at beginning of current year (lir	e 9 + line 10 + line 11d - line 12) .	•••••			0			257,814
Pa	rt III	Funding Percentages								
14	14 Funding target attainment percentage								14	97.40 %
			entage						15	123.34 %
	current y	ear's funding requirement							16	105.09 %
_17	If the cur	rent value of the assets of the	plan is less than 70 percent of the	funding tar	get, enter s	such percentage	•••••	•••••	17	%
Pa	rt IV	Contributions and Lic	quidity Shortfalls							
18		<u> </u>	lan year by employer(s) and employer	Ť						
(MI	(a) Date M-DD-YY	(b) Amount paid by employer(s)	(c) Amount paid by employees		a) Date (b) Amount paid by DD-YYYY) employer(s)					ount paid by loyees
		, , , , ,	1 ,	`						
-										
		_		Totals	► 18(b)			₀ 18(c)		0
19	Discount	ed employer contributions se	e instructions for small plan with a	valuation o	date after t	he beginning of the	ne year:			
	a Contri	butions allocated toward unpai	d minimum required contributions f	from prior y	ears		19a			C
	b Contri	butions made to avoid restriction	ons adjusted to valuation date		• • • • • • • • • • • • • • • • • • • •	•••••	19b			С
	C Contri	butions allocated toward minim	um required contribution for currer	nt year adju	isted to val	luation date	19c			С
20	Quarterly	contributions and liquidity sho	rtfalls:							
	a Did the	e plan have a "funding shortfall	for the prior year?						Г	Yes X No

Liquidity shortfall as of end of quarter of this plan year

(3) 3rd

(4) 4th

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?

(2) 2nd

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

(1) 1st

Pa	art V Assumption	ons Used To Determin	e Funding Target and Targ	et Normal Cost					
21	Discount rate:								
	a Segment rates:	1st segment: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %	, 0	N/A, full yield curve used			
	b Applicable month		21b	0					
22	Weighted average re	etirement age			22	65			
23	Mortality table(s) (see	e instructions) X P	rescribed - combined Pres	scribed - separate	Substitu	te			
Pa	rt VI Miscellane	eous 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								
25			lan year? If "Yes," see instructions						
			e Participants? If "Yes," see instruct						
27			nter applicable code and see instruc		27				
			• • • • • • • • • • • • • • • • • • • •		21				
Pa		·	um Required Contribution						
28			years		28	0			
	, ,		d unpaid minimum required contrib	' '	29	0			
30	Remaining amount o	of unpaid minimum required co	intributions (line 28 minus line 29)		30	0			
Pa	rt VIII Minimum	Required Contribution	n For Current Year						
_31	Target normal cost a	ind excess assets (see instruc	tions):						
	a Target normal cost	t (line 6)			31a	0			
	b Excess assets, if a	pplicable, but not greater than	line 31a		31b	0			
32	Amortization installm	nents:		Outstanding Bala	ance	Installment			
			• • • • • • • • • • • • • • • • • • • •		0	0			
			• • • • • • • • • • • • • • • • • • • •		0	0			
33			nter the date of the ruling letter grar) and the waived amount .		33	0			
34	Total funding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a - 3	1b + 32a + 32b - 33)	34	0			
			Carryover balance	Prefunding Bala	ance	Total balance			
35	Balances elected for	use to offset funding							
			0		0	0			
36)		36	0			
37			contribution for current year adjuste		37	0			
38	Present value of exce	ess contributions for current y	ear (see instructions)						
	a Total (excess, if an	ny, 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								
_39	39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) 39								
40 Unpaid minimum required contributions for all years									
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									
	b Eligible plan year(s) for which the election in line 41a was made								
42	Amount of acceleratio	on adjustment			42				
43	Excess installment ac	celeration amount to be carrie	d over to future plan years		43				