

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 2014 This Form is Open to Public Inspection
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Part I Annual Report Identification Information		
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A This return/report is for:	☒ a single-employer plan	☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions)
B This return/report is	☐ a one-participant plan	☐ a foreign plan
	☐ 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
	☐ special extension (enter description)	☐ DFVC program

Part II Basic Plan Information—enter all requested information		
1a Name of plan FORKLIFT ASSOCIATES, INC. IUOE UNION PENSION PLAN	1b Three-digit plan number (PN) ▶	<u>003</u>
	1c Effective date of plan	<u>02/01/2003</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) EQUIPMENT DEPOT PENNSYLVANIA, INC. P O BOX 20187 WACO, TX 76702	2b Employer Identification Number (EIN)	<u>23-1472196</u>
	2c Sponsor's telephone number	<u>254-662-4322</u>
	2d Business code (see instructions)	<u>423990</u>
3a Plan administrator's name and address ☒ Same as Plan Sponsor.	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	<u>72</u>
b Total number of participants at the end of the plan year	5b	<u>73</u>
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c	
d(1) Total number of active participants at the beginning of the plan year	5d(1)	<u>39</u>
d(2) Total number of active participants at the end of the plan year	5d(2)	<u>36</u>
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	5e	

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.	10/07/2015	CASEY GEORGE
	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)

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1417265	1569170
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	1417265	1569170
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	66465	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	111455	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		177920
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	26015	
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		26015
i Net income (loss) (subtract line 8h from line 8c)	8i		151905
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1B 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	☒	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	☒	
c Was the plan covered by a fidelity bond?	10c	☒	1000000
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	☒	
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	☒	
f Has the plan failed to provide any benefit when due under the plan?	10f	☒	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	☒	
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) ☒ Yes ☐ No
- 11a** Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) 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 ☒ 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 _____

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	

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)

14a Name of trust	14b Trust's EIN

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>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).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

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 FORKLIFT ASSOCIATES, INC. IUOE UNION PENSION PLAN	B Three-digit plan number (PN) 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF EQUIPMENT DEPOT PENNSYLVANIA, INC.	D Employer Identification Number (EIN) 23-1472196

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2014			
2 Assets:			
a Market value	2a	1414124	
b Actuarial value	2b	1414124	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	11	249334	249334
b For terminated vested participants	19	177635	177635
c For active participants	42	711784	763252
d Total	72	1138753	1190221
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	6.58%	
6 Target normal cost	6	84746	

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.

<div>SIGN HERE</div>	<div>08/25/2015</div> <div>Signature of actuary</div> <div>VINOD VEDVYAS FSA, EA, MAAA</div> <div>Type or print name of actuary</div> <div>STANDARD RETIREMENT SERVICES, INC.</div> <div>Firm name</div> <div>300 TRADE CENTER, SUITE 2460 WOBURN, MA 01801</div> <div>Address of the firm</div>	<div>Date</div> <div>14-04544</div> <div>Most recent enrollment number</div> <div>781-721-9493</div> <div>Telephone number (including area code)</div>
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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 and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	79326
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	79326
10 Interest on line 9 using prior year's actual return of <u>20.82</u> %	0	16516
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		2404
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.41</u> %		154
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		2558
d Portion of (c) to be added to prefunding balance		2558
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	98400

Part III Funding Percentages		
14 Funding target attainment percentage	14	110.54 %
15 Adjusted funding target attainment percentage	15	118.81 %
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	96.76 %
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
04/08/2014	22155				
07/09/2014	22155				
10/07/2014	22155				
			Totals ►	18(b)	66465
				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	64321
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ 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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
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	84746	
b Excess assets, if applicable, but not greater than line 31a	31b	84746	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	0		0
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	64321	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	64321	
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		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Valuation Date: 01/01/2014

Date	Contribution	Prior Year Amounts			Current Year Amounts				
		Amount	Interest Rate	Adjusted Amount	Late Quarterly Amount	Interest Rate	Other	Interest Rate	Adjusted Amount
4/8/2014	22,155						22,155	6.58%	21,783
7/9/2014	22,155						22,155	6.58%	21,436
10/7/2014	22,155						22,155	6.58%	21,102
Total	66,465	-			-		66,465		64,321

Schedule SB, line 22 – Weighted Average Retirement Age

Forklift Associates, Inc. IUOE Union Pension Plan
 23-1472196 / 003
 For the Plan Year 01/01/2014 through 12/31/2014

Assumed Retirement Age	Estimated Plan Participants	Percentage Expected to Retire	Number Expected to Retire	Weighted Factor
55	100.00	0%	0.00	0.00
56	100.00	5%	5.00	280.00
57	95.00	5%	4.75	270.75
58	90.25	5%	4.51	261.58
59	85.74	5%	4.29	253.11
60	81.45	10%	8.15	489.00
61	73.30	10%	7.33	447.13
62	65.97	15%	9.90	613.80
63	56.07	15%	8.41	529.83
64	47.66	15%	7.15	457.60
65	40.51	100%	40.51	2,633.15
			100.00	6,235.95

Weighted Average Retirement Age:

62

All active participants at or above 65, as of the valuation date, are assumed to retire immediately.

Schedule SB, Part V – Summary of Actuarial Assumptions and Methods

Forklift Associates, Inc. IUOE Union Pension Plan
23-1472196 / 003
For the Plan Year 01/01/2014 through 12/31/2014

Actuarial Value of Assets:	Market Value Method	
Funding Target Discount Rates:	Minimum	Maximum
Years 0 to 5:	4.99%	1.37%
Years 6 to 20:	6.32%	4.05%
Years 21 on:	6.99%	5.06%
ASC 960 (FAS 35) Discount Rate:	7.00%	
ASC 715 (SFAS 87/88/158) Expense Discount Rate:	5.00%	
Salary Scale (compounded annually):	Not Applicable	
Future Increase in Wage Base:	Not Applicable	
Future Increase in CPI:	Not Applicable	
Turnover:	Sarason T-6 Table	
	Sample Rates:	
	<u>Age</u>	<u>Male & Female</u>
	25	7.72%
	40	6.11%
	55	1.37%
Disability Incidence:	Not assumed	
Retirement:	<u>Age</u>	<u>Male & Female</u>
	56-59	5%
	60-61	10%
	62-64	15%
	65	100.00%
Mortality		
Funding:	IRS 2014 Small Plan Combined Static Mortality Table	
ASC 715 and ASC 960 (FAS87, FAS35):	IRS 2014 Small Plan Combined Static Mortality Table	
Post-Disablement Mortality:	Not Applicable	
Marital Status:	100% of participants are assumed to be married. Male spouse is assumed to be 3 years older than female spouse.	
Assumed Form of Payment:	Normal Form	

Schedule SB, Part V – Summary of Actuarial Assumptions and Methods (cont.)

Forklift Associates, Inc. IUOE Union Pension Plan
23-1472196 / 003
For the Plan Year 01/01/2014 through 12/31/2014

Expenses:	None
Plan Benefits Not Considered:	None
Changes Since Prior Year:	<p>The mortality tables for funding were updated to IRS 2014 Small Plan Combined Static Mortality Table</p> <p>The segment rates used to determine the maximum contribution were updated per IRS regulations.</p> <p>The segment rates used to determine the minimum funding requirements were updated to reflect the new higher interest rates determined under the recently enacted HATFA modified MAP-21 rates to 4.99%, 6.32% and 6.99% from 4.94%, 6.15% and 6.76%.</p>

Schedule SB, Part V – Summary of Plan Provisions

Forklift Associates, Inc. IUOE Union Pension Plan
23-1472196 / 003
For the Plan Year 01/01/2014 through 12/31/2014

Original Effective Date:	February 1, 2003
Subsequent Amendments:	EGTRRA Restatement Effective January 1, 2011 Effective January 1, 2007 to increase multiplier from \$40 to \$41 Effective January 1, 2008 to increase multiplier from \$41 to \$43 Effective June 4, 2010 to increase multiplier from \$43 to \$45 Effective June 4, 2011 to increase multiplier from \$45 to \$46 PPA Amendments were reflected.
Employee:	All employees other than non-union employees.
Participation:	Participation begins on the first day of the month coincident with or, otherwise, next following the completion of one Year of Service.
Vesting Service:	The sum of the plan years during which an employee has at least 1,000 hours of service.
Credited Service:	Plan Years with at least 1,000 hours, service prior to February 1, 2003 is excluded.
Normal Retirement Date:	The first day of the calendar month coincident with or next following the date a participant attains age 65.
Early Retirement Date:	Any participant who has attained age 55 and completed 6 years of vesting service may elect early retirement on the first day of any calendar month following the termination of service.
Compensation:	The benefit is not based on Compensation.
Average Monthly Compensation:	The benefit is not based on Compensation.
Normal Retirement Benefit:	\$40 per month times years of credited service, \$41 per month times credited service for service start from 1/1/2007, \$43 per month times credited service for service start from 1/1/2008. \$45 per month times credited service for service start from 1/1/2010. \$46 per month times credited service for service start from 1/1/2011.
Accrued Benefit:	A participant's Accrued Benefit payable at Normal Retirement Date, calculated based on credited service through termination.
Early Retirement Benefit:	The Early Retirement Benefit actuarially reduced to reflect early commencement. The reduction is for early retirement prior to age 60, 6% per year from age 65. For early retirement on or after age 60, 1% per year from age 65.

Schedule SB, Part V – Summary of Plan Provisions (cont.)

Forklift Associates, Inc. IUOE Union Pension Plan

23-1472196 / 003

For the Plan Year 01/01/2014 through 12/31/2014

Termination Benefit: A percentage of the Normal Retirement Benefit, deferred to Normal Retirement Date, based on the vesting schedules.

<i>Vesting Schedules:</i>	<u>Years of Service</u>	<u>Vested Interest</u>
	less than 3	0%
	3	20%
	4	40%
	5	60%
	6	80%
	7 or more	100%

Disability Benefit: Unreduced vested Accrued Benefit if eligible for full Social Security Disability at age 55 and credited service plus age equals at least 80

Late Retirement Benefit: The benefit accrued at date of actual retirement

Normal Form of Benefit: Life Annuity

Optional Benefit Forms: Life Annuity, Joint and Survivor Annuity, Life Annuity with Term Certain

Death Benefits (Pre-Retirement): The surviving spouse of a vested participant who dies prior to commencement of benefits is entitled to the benefit the spouse would have received had the participant retired at the later of their current age or the earliest retirement age under the plan, with the 50% Joint Survivor form in effect, then died.

Death Benefits (Post-Retirement): None except as provided by the annuity form elected.

Changes Since Last Year: None

Form 5500-SF

Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty CorporationShort Form Annual Return/Report of Small Employee
Benefit Plan

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▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110
1210-0089

2014

This Form is Open to
Public Inspection**Part I Annual Report Identification Information**

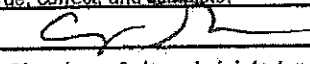
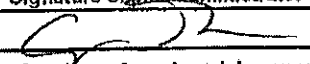
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	☐ special extension (enter description)			

Part II Basic Plan Information—enter all requested information

1a Name of plan Forklift Associates, Inc. IUOE Union Pension Plan		1b Three-digit plan number (PN) ▶	003
		1c Effective date of plan	02/01/2003
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) Equipment Depot Pennsylvania, Inc. P O Box 20187 Waco, TX 76702		2b Employer Identification Number (EIN)	23-1472196
		2c Sponsor's telephone number	(254) 662-4322
		2d Business code (see instructions)	423990
3a Plan administrator's name and address ☒ Same as Plan Sponsor.		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	
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b Total number of participants at the end of the plan year		5b	73
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)		5c	
d(1) Total number of active participants at the beginning of the plan year		5d(1)	39
d(2) Total number of active participants at the end of the plan year		5d(2)	36
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		5e	

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		9/29/15	Casey George
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		9/29/15	Casey George
	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)

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1,417,265	1,569,170
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	1,417,265	1,569,170
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	66,465	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	111,455	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		177,920
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	26,015	
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		26,015
i Net income (loss) (subtract line 8h from line 8c)	8i		151,905
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1B 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	1,000,000
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)..... ☒ Yes ☐ No

11a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) 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 ☒ 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, line 26 - Schedule of Active Participant Data

Forklift Associates, Inc. IUOE Union Pension Plan
 23-1472196 / 003
 For the Plan Year 01/01/2014 through 12/31/2014

Attained Age	Years of credited service:										Total
	Under 1 Avg. No. Comp.	1 to 4 Avg. No. Comp.	5 to 9 Avg. No. Comp.	10 to 14 Avg. No. Comp.	15 to 19 Avg. No. Comp.	20 to 24 Avg. No. Comp.	25 to 29 Avg. No. Comp.	30 to 34 Avg. No. Comp.	35 to 39 Avg. No. Comp.	40 & up Avg. No. Comp.	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	7	0	0	0	0	0	0	0	0	7
30 to 34	0	1	2	0	0	0	0	0	0	0	3
35 to 39	0	1	1	1	0	0	0	0	0	0	3
40 to 44	0	2	1	0	0	0	0	0	0	0	3
45 to 49	0	5	1	3	0	0	0	0	0	0	9
50 to 54	0	1	0	1	0	0	0	0	0	0	2
55 to 59	0	2	4	4	0	0	0	0	0	0	10
60 to 64	0	0	0	4	0	0	0	0	0	0	4
65 to 69	0	0	0	1	0	0	0	0	0	0	1
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	0	19	9	14	0	0	0	0	0	0	42

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

► Round off amounts to nearest dollar.

► Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>Forklift Associates, Inc. IUOE Union Pension Plan</u>	B Three-digit plan number (PN) <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>Equipment Depot Pennsylvania, Inc.</u>	D Employer Identification Number (EIN) <u>23-1472196</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	
F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500	

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2014</u>			
2 Assets:			
a Market value	2a	1,414,124	
b Actuarial value	2b	1,414,124	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	11	249,334	249,334
b For terminated vested participants.....	19	177,635	177,635
c For active participants.....	42	711,784	763,252
d Total.....	72	1,138,753	1,190,221
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	6.58 %	
6 Target normal cost	6	84,746	

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 <u>Vinod Vedvyas FSA, EA, MAAA</u> Type or print name of actuary <u>Standard Retirement Services, Inc.</u> Firm name <u>300 Trade Center, Suite 2460</u> Address of the firm <u>Woburn MA 01801</u>	<u>08/25/2015</u> Date <u>14-04544</u> Most recent enrollment number <u>(781) 721-9493</u> Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF. Schedule SB (Form 5500) 2014 v. 140124

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	79,326
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	79,326
10	Interest on line 9 using prior year's actual return of <u>20.82%</u>	0	16516
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		2404
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.41%</u>		154
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		2558
d	Portion of (c) to be added to prefunding balance		2558
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	98400

Part III Funding Percentages			
14	Funding target attainment percentage	14	110.54 %
15	Adjusted funding target attainment percentage	15	118.81 %
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	96.76 %
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
04/08/2014	22,155				
07/09/2014	22,155				
10/07/2014	22,155				
Totals ▶			18(b)	66,465	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 64,321
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ 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: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 62
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	84,746
b Excess assets, if applicable, but not greater than line 31a		31b	84,746
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	0		0
b Waiver amortization installment.....	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35)	36		0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		64,321
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	64,321
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		
43 Excess installment acceleration amount to be carried over to future plan years	43		