## Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

**HERE** 

SIGN HERE

**GARLAND W BRINNER** 

**GARLAND BRINNER AND ASSOCIATES** 

302 SOUTH HAMILTON STREET LINCOLN, IL 62656

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.

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2015

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

Pa	rt I   Annual Repo	rt identification information	<u>1</u>								
For c		r fiscal plan year beginning 01/01/			and ending 12	2/31/2015		_			
<b>A</b> T	his return/report is for:	a single-employer plan		g this box must attach a he form instructions)							
	·	a one-participant plan	a foreign plan								
<b>B</b> Th	is 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 c	heck box if filing under:	Form 5558	automatic e	extension		DFV	C program				
		special extension (enter desc									
Paı		formation—enter all requested in	nformation			_					
	lame of plan					<b>1b</b> Three-dig	•				
EAST	LAND RETIREMENT CO	MMUNITY, LLC 401(K) PLAN				plan num (PN) ▶	nber 001				
						1c Effective	date of plan	_			
							07/01/2000				
		oloyer, if for a single-employer plan) oom, apt., suite no. and street, or P.	O. Box)			<b>2b</b> Employer Identification Number (EIN) 37-1375082					
(	Š	ince, country, and ZIP or foreign pos	,	n, see instru	uctions)	2c Sponsor's telephone number					
.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	AND RETIREMENT CON	MNOTHTT, EEO					217-438-9394				
	STLAND DR		STLAND DR			2d Business code (see instructions)					
AUBU	RN, IL 62615-9707	AUBUR	N, IL 62615-9707			623000					
3a 1	Plan administrator's name	and address XSame as Plan Spon	sor.			<b>3b</b> Administr	rator's EIN				
						<b>3c</b> Administr	rator's telephone number	r			
							,				
4	f the name and/or FIN of	the plan sponsor has changed since	the last return/re	eport filed fo	r this plan, enter the	<b>4b</b> EIN		_			
	name, EIN, and the plan r	number from the last return/report.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. and plant, error and						
_	Sponsor's name					<b>4c</b> PN <b>5a</b>		2			
		nts at the beginning of the plan year. nts at the end of the plan year				5b		2			
		th account balances as of the end of			i	5c					
					İ			2			
-	•	participants at the beginning of the p	-		j	5d(1)		2			
-		participants at the end of the plan year terminated employment during the				5d(2)		2			
	than 100% vested					5e		0			
		te or incomplete filing of this return									
SB o		other penalties set forth in the instru I and signed by an enrolled actuary, amplete.									
SIGN		ed/valid electronic signature.	07/14/2	2016	DEBRA S. GHEEN						

Date

Date

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

Signature of plan administrator

Signature of employer/plan sponsor

Enter name of individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor

Preparer's telephone number

217-732-3492

Form 5500-SF 2015		Page <b>2</b>							
<ul> <li>Were all of the plan's assets during the plan year invested in eligible.</li> <li>Are you claiming a waiver of the annual examination and report under 29 CFR 2520.104-46? (See instructions on waiver eligibility of your answered "No" to either line 6a or line 6b, the plan can</li> </ul>	of an independ ty and condition nnot use For	dent qualified public a ons.) m 5500-SF and mus	ccount	ant (IQ	PA)  <b>Form</b>	5500.		X Yes	
<b>c</b> If the plan is a defined benefit plan, is it covered under the PBGC	insurance pr	ogram (see ERISA se	ection 4	021)? .		Yes	No	Not deter	mined
Part III Financial Information									
7 Plan Assets and Liabilities		(a) Beginning					(b) End		
a Total plan assets			104	803				1146	i08
b Total plan liabilities			104	1902				1146	200
Net plan assets (subtract line 7b from line 7a)      Income. Expenses. and Transfers for this Plan Year	7с	(a) A a		1803			(I-) T		108
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from:		(a) Amou	ınt				(b) T	otai	
(1) Employers	8a(1)		1	704					
(2) Participants	8a(2)		2	2130					
(3) Others (including rollovers)	8a(3)								
<b>b</b> Other income (loss)			5	971					
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)								98	305
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)									
e Certain deemed and/or corrective distributions (see instructions)	8e								
f Administrative service providers (salaries, fees, commissions)	8f								
<b>g</b> Other expenses	8g								
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								
i Net income (loss) (subtract line 8h from line 8c)								98	305
j Transfers to (from) the plan (see instructions)	···· 8j								
Part IV Plan Characteristics									
9a If the plan provides pension benefits, enter the applicable pension 2E 2J 3D	on feature cod	les from the List of Plant	an Cha	racteris	stic Co	des in th	ne instrud	ctions:	
B If the plan provides welfare benefits, enter the applicable welfare	e feature code	s from the List of Pla	n Chara	acterist	ic Cod	les in the	instruct	ions:	
Part V   Compliance Questions				T					
10 During the plan year:				Yes	No	N/A		Amount	
Was there a failure to transmit to the plan any participant contri described in 29 CFR 2510.3-102? (See instructions and DOL's Program)	s Voluntary Fig	duciary Correction	10a		X				
<b>b</b> Were there any nonexempt transactions with any party-in-interest					<b>&gt;</b>				
reported on line 10a.)			10b		X				
C Was the plan covered by a fidelity bond?			10c	X					10000
d Did the plan have a loss, whether or not reimbursed by the plan by fraud or dishonesty?			10d		X				
Were any fees or commissions paid to any brokers, agents, or carrier, insurance service, or other organization that provides so	other persons ome or all of the	by an insurance ne benefits under			X				
the plan? (See instructions.)  f Has the plan failed to provide any benefit when due under the p			10e						
			10f		X				
g Did the plan have any participant loans? (If "Yes," enter amoun		,	10g		X				
h If this is an individual account plan, was there a blackout period 2520.101-3.)	•		10h		X				
i If 10h was answered "Yes," check the box if you either provided exceptions to providing the notice applied under 29 CFR 2520.			10i		X				
j Did the plan trust incur unrelated business taxable income?			10j						
Part VI Pension Funding Compliance			•	•					
11 Is this a defined benefit plan subject to minimum funding require 5500) and line 11a below)								Yes	. No
11a Enter the unpaid minimum required contribution for all years fro						11a			
12 Is this a defined contribution plan subject to the minimum fundi						302 of EF	RISA?	Yes	X No

	F	orm 5500-SF 2015 Page <b>3</b> - 1							
	_ `	s," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)							
а	<b>a</b> 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								
lf		mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line		Duy_		1 oui			
b	Enter t	ne minimum required contribution for this plan year		12b					
С	Enter th	ne amount contributed by the employer to the plan for this plan year		12c					
d		ct the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the		12d					
		ve amount)e minimum funding amount reported on line 12d be met by the funding deadline?		П	Yes	No 🗆	N/A		
Part		Plan Terminations and Transfers of Assets			100	110	1471		
		resolution to terminate the plan been adopted in any plan year?			Yes	s X No			
		s," enter the amount of any plan assets that reverted to the employer this year		13a	I3a				
b	Were	all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brough	ght under the co	ontrol		Yes X	No		
С	If duri	ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identiassets or liabilities were transferred. (See instructions.)							
•	13c(1) N	lame of plan(s):	13c(2)	EIN(s)		<b>13c(3)</b> F	PN(s)		
Part	: VIII	Trust Information							
14a	Name o	f trust		14b Trust's EIN					
14c	Name	of trustee or custodian		14d	<b>14d</b> Trustee's or custodian's				
140 Name of trustee of custodian						telephone number			
Par	t IX	IRS Compliance Questions							
15a	Is the	plan a 401(k) plan?		Ye	S	No			
15b		"how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals an ng contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		Design- based safe ADP/ACP harbor test method					
15c	testing	DP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "c method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.4(ii))?	Yes No						
16a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under secti	on 410(b):	Ratio Avera percentage test			rage efit test		
16b		he plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by come with any other plans under the permissive aggregation rules?		Ye	s	No			
17a	Has the	e plan been timely amended for all required tax law changes?		Ye	S	No	N/A		
17b		ne last plan amendment/restatement for the required tax law changes was adopted//law changes and codes).	Enter the ap	plicable	code	(See ins	tructions		
17c		lan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter pland the letter yellower. I and the letter's serial references and the letter's serial references and the letter's serial references.		t to a fa	vorable II	RS opinion	or		
17d	If the p	lan is an individually-designed plan and received a favorable determination letter from the IRS, e ination letter/		the plai	n's last fav	vorable			
18		Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2, American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin		Yes	;	No			
19	Were in	n-service distributions made during the plan year?		Ye	s	No			
	If "Yes	" enter amount	······	19					
20	Were required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of whether or not retired), as required under section 401(a)(9)?					No	N/A		

## 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.

2015

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection** 

	i Identification Information	70.0								
For calendar plan year 2015 or f	iscal plan year beginning 01/01/2	2015 and ending 12	2/31/2015							
A This return/report is for:	X a single-employer plan		(not multiemployer) (Filers checking this box must attach a yer information in accordance with the form instructions)							
T T T T T T T T T T T T T T T T T T T	a one-participant plan	a foreign plan		,						
<b>B</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 m	less than 12 months)							
C Check box if filing under:	Form 5558	automatic extension	DFVC program							
	special extension (enter descr									
Part II Basic Plan Info	ormation—enter all requested in	formation	1							
1a Name of plan EASTLAND RETIREMENT COM	MUNITY, LLC 401(K) PLAN		1b Three-oplan nu (PN)	mber						
			<b>— ` </b>	re date of plan 07/01/2000						
	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.C	D. Box)	2b Employ (EIN)	er Identification Number 37-1375082						
	ce, country, and ZIP or foreign post		2c Sponsor's telephone number 217-438-9394							
204 EACT AND DO	004 FAC	TLAND DR	2d Busines	ss code (see instructions)						
901 EASTLAND DR AUBURN, IL 62615-9707	N, IL 62615-9707		623000							
3a Plan administrator's name a	3b Administrator's EIN									
			3c Adminis	strator's telephone number						
	e plan sponsor has changed since imber from the last return/report.	the last return/report filed for this plan, enter the	4b EIN							
a Sponsor's name			4c PN							
5a Total number of participants	at the beginning of the plan year		5a	2						
· · ·	• •		5b	2						
		the plan year (defined benefit plans do not	5c							
d(1) Total number of active pa	articipants at the beginning of the pl	an year	5d(1)	2						
	-	ar	5d(2)	2						
than 100% vested	• • • • • • • • • • • • • • • • • • • •		5e	0						
Under penalties of perium and o	ther penalties set forth in the instruc	n/report will be assessed unless reasonable car ctions, I declare that I have examined this return/re	nort including	if applicable, a Schedule						
	and signed by an enrolled actuary, a	as well as the electronic version of this return/repor								
sign Lima		7/14/16 Debra 5	Chee	-m						
HERE Signature of plan	administrato	Date Enter name of individ	ual signing as	plan administrator						
SIGN LUMM		114/6 Debrar 5	. Ghae							
Signature of empl		Date Enter name of individ		employer or plan sponsor						
Preparer's name (including firm GARLAND W BRINNER	name, if applicable) and address (ir	iciuue room of suite number )	reparer's te	elephone number 217-732-3492						
GARLAND BRINNER & ASSOC										
302 SOUTH HAMILTON STREE LINCOLN, IL 62656	Τ.		The state of the s							
			The second secon	The state of the s						

	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cannot be a second or second or line 6b.	an indeper	ndent qualified public a ions.)	ccount	ant (IQ	PA)			X Yes			
С	If the plan is a defined benefit plan, is it covered under the PBGC in							No ∏	Not deter	mined		
	t III Financial Information						! <u>L</u>	<u> </u>				
7	Plan Assets and Liabilities		(a) Beginning	of Ye	ar			(b) End	of Year			
	Total plan assets	. 7a	(a) Beginning	104		1		(b) Lita	1146	808		
<u>a</u> b	Total plan liabilities	. 7b				1						
	Net plan assets (subtract line 7b from line 7a)	. 7c	1.1441	104	803	┪			1146	508		
<u>c</u> 8	Income, Expenses, and Transfers for this Plan Year		(a) Amou			<del>                                     </del>	(b) Total					
a	Contributions received or receivable from:	***************************************	(a) Aliiot			. 161			J. 14			
	(1) Employers	. 8a(1)		1	704	9/00/00 9/00/00 1/46/0			alamin			
	(2) Participants	. 8a(2)		2	130							
	(3) Others (including rollovers)	. 8a(3)				7270111						
b	Other income (loss)	. 8b		5	971	7.000 P						
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c							98	305		
d	Benefits paid (including direct rollovers and insurance premiums											
	to provide benefits)	. 8d										
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	. 8e				111111						
<u>f</u>	Administrative service providers (salaries, fees, commissions)	. 8f					10.00.00	Britania H				
g	Other expenses	. 8g	**************************************	6274C00182829283								
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h	acceptacion de consciona		Mide ii							
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	. 8i					A	¥43.0.00 y 110.00	98	305		
j	Transfers to (from) the plan (see instructions)	· 8j					11.13	5 3 4	<u>Million</u>			
Pa	t IV Plan Characteristics											
В	If the plan provides welfare benefits, enter the applicable welfare to Compliance Questions	leature coc	les nom the List of Fian	or Orland				e marruoti				
10	During the plan year:				Yes	No	N/A		Amount			
	Was there a failure to transmit to the plan any participant contribu	utions withi	n the time period						7 11112 1111			
	described in 29 CFR 2510.3-102? (See instructions and DOL's \ Program)	Voluntary F	iduciary Correction	10a		х						
b	Were there any nonexempt transactions with any party-in-interes reported on line 10a.)			10b		х						
C	Was the plan covered by a fidelity bond?			10c	Х					10000		
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		х						
е	Were any fees or commissions paid to any brokers, agents, or ot carrier, insurance service, or other organization that provides son the plan? (See instructions.)	ne or all of	the benefits under	10e		х						
f	Has the plan failed to provide any benefit when due under the pla	an?		10f		Х						
g	Did the plan have any participant loans? (If "Yes," enter amount a	as of year e	end.)	10g		Х						
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)			10h		Х	10 191 / 70 / 70 / 70 / 70 / 70 / 70 / 70 / 7	eren in de Desirent	daniga 1848-1848			
ī	If 10h was answered "Yes," check the box if you either provided to exceptions to providing the notice applied under 29 CFR 2520.10	the require	d notice or one of the	10i		Х						
j	Did the plan trust incur unrelated business taxable income?			10i						,		
Pan				10]	L	·	F	l .				
11	Is this a defined benefit plan subject to minimum funding requiren 5500) and line 11a below)								Yes	No		
	Enter the unpaid minimum required contribution for all years from						i					
12	Is this a defined contribution plan subject to the minimum funding							RISA?	Yes	X No		

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Form 5500-SF 2015

	Form 5500-SF 2015 Page <b>3</b> - 1								
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)								
a	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								
lf	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 inegative amount)		12d						
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes No N/A						
art	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 broug of the PBGC?				Yes 🛚	No			
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identifully which assets or liabilities were transferred. (See instructions.)	y the plan(s) to							
	3c(1) Name of plan(s):	13c(2) l	EIN(s)		13c(3) PN(s)				
art	VIII Trust Information								
Manager Arrange	Name of trust		14b Trust's EIN						
14c	4c Name of trustee or custodian				14d Trustee's or custodian's				
					telephone number				
		-							
Par	IX IRS Compliance Questions								
15a	Is the plan a 401(k) plan?		Yes	3	∐No				
464				sign- sed safe		ADP/ACP			
เจม	If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		1 1	rbor	test				
15-			- Indiana	thod					
156	If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "cutesting method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.4	ont year 01(m)-	Yes	3	No				
	2(a)(2)(ii))?		□ Ra	tio					
16a	Check the box to indicate the method used by the plan to satisfy the coverage requirements under section	on 410(b):	⊔ <sub>ре</sub>	rcentage		erage refit test			
16b	Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by com-	bining	tes						
	this plan with any other plans under the permissive aggregation rules?	Yes	·· ·····	∐ No					
17a	Has the plan been timely amended for all required tax law changes?		Yes	5	No	N/A			
	Date the last plan amendment/restatement for the required tax law changes was adopted// for tax law changes and codes).	Enter the ap	plicable	code	_ (See ins	tructions			
	If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter pla advisory letter, enter the date of that favorable letter/ and the letter's serial new the letter's serial new and the letter's serial new an	umber			·	or			
17d	If the plan is an individually-designed plan and received a favorable determination letter from the IRS, er determination letter / / /	iter the date of	the plan	's last fav	orable				
18	Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin		Yes No						
19	Were in-service distributions made during the plan year?		Yes No						
٠	If "Yes," enter amount	F	19		<u> </u>				
20	Were required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of wh				□N <sub>5</sub>	□ NI/A			
	retired), as required under section 401(a)(9)?		Yes		∐No	∐N/A			