

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 2015 This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</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) ☐ a one-participant plan ☐ a foreign plan
B This return/report is	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II Basic Plan Information —enter all requested information			
1a Name of plan <u>FORKLIFT ASSOCIATES, INC. IUOE UNION PENSION PLAN</u>		1b Three-digit plan number (PN) ► <u>003</u>	
		1c Effective date of plan <u>02/01/2003</u>	
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>EQUIPMENT DEPOT PENNSYLVANIA, INC.</u> <u>P O BOX 20187</u> <u>WACO, TX 76702</u>		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.		4b EIN	
a Sponsor's name		4c PN	
5a Total number of participants at the beginning of the plan year		5a	<u>73</u>
b Total number of participants at the end of the plan year		5b	<u>76</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>38</u>
d(2) Total number of active participants at the end of the plan year		5d(2)	<u>38</u>
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		5e	<u>3</u>
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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/17/2016</u>	<u>CASEY GEORGE</u>
	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)			Preparer's telephone number

- 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	1569170	1591345
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	1569170	1591345
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	32473	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	15194	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		47667
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	25492	
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		25492
i Net income (loss) (subtract line 8h from line 8c)	8i		22175
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	N/A	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			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		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				
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 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 all years from Schedule SB (Form 5500) line 40..... **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

- 14a** Name of trust **14b** Trust's EIN
- 14c** Name of trustee or custodian **14d** Trustee's or custodian's telephone number

Part IX IRS Compliance Questions

- 15a** Is the plan a 401(k) plan? ☐ Yes ☐ No
- 15b** If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? ☐ Design-based safe harbor method ☐ ADP/ACP test
- 15c** If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))? ☐ Yes ☐ No
- 16a** Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): ☐ Ratio percentage test ☐ Average benefit test
- 16b** Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining 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 ☐ No ☐ N/A
- 17b** Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code ____ (See instructions for tax law changes and codes).
- 17c** If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter ____/____/____ and the letter's serial number ____.
- 17d** If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter ____/____/____.
- 18** Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)? ☐ Yes ☐ No
- 19** Were in-service distributions made during the plan year? ☐ Yes ☐ 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)? ☐ Yes ☐ No ☐ N/A

<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>2015</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015	
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 2015			
2	Assets:			
a	Market value	2a	1569170	
b	Actuarial value	2b	1569170	
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	12	283725	283725
b	For terminated vested participants	23	195487	195487
c	For active participants	38	799295	854636
d	Total	73	1278507	1333848
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	6.39%	
6	Target normal cost	6	89653	

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		10/04/2016
Signature of actuary		Date
GARY A. MILLER, FSA, EA, MAAA, MSPA		14-02652
Type or print name of actuary		Most recent enrollment number
STANDARD RETIREMENT SERVICES, INC.		781-756-3427
Firm name		Telephone number (including area code)
300 TRADE CENTER, SUITE 2460 WOBURN, MA 01801		
Address of the firm		

(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: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 63
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	89653	
b Excess assets, if applicable, but not greater than line 31a	31b	60438	
32 Amortization installments:	Outstanding Balance		
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	29215	
	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	29215	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	29230	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	15	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
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		

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2015**This Form is Open to Public
Inspection**

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

▶ **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 1 Day 1 Year 2015**2** Assets:**a** Market value..... **2a** 1,569,170**b** Actuarial value..... **2b** 1,569,170**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..... 12 283,725 283,725**b** For terminated vested participants..... 23 195,487 195,487**c** For active participants..... 38 799,295 854,636**d** Total..... 73 1,278,507 1,333,848**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** 6.39 %**6** Target normal cost..... **6** 89,653**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**

Gary A. Miller

Signature of actuary

10/04/2016

Date

Gary A. Miller, FSA, EA, MAAA, MSPA

Type or print name of actuary

14-02652

Most recent enrollment number

Standard Retirement Services, Inc.

(781) 756-3427

Firm name

Telephone number (including area code)

300 Trade Center, Suite 2460

Woburn

MA 01801

Address of the firm

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

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

Schedule SB (Form 5500) 2015
v. 150123

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	98,400
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	98,400
10 Interest on line 9 using prior year's actual return of <u>8.06%</u>	0	7931
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		64321
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>6.58%</u>		4232
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.....		68553
d Portion of (c) to be added to prefunding balance.....		68553
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	174884

Part III Funding Percentages

14 Funding target attainment percentage	14	104.53 %
15 Adjusted funding target attainment percentage	15	117.64 %
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	110.54 %
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
09/13/2016	32,473				
Totals ▶			18(b)	32,473	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	29,230

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: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 63
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	89,653
b Excess assets, if applicable, but not greater than line 31a		31b	60,438
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	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	29,215
	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	29,215	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	29,230	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	15
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	
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: 01/01/2015

		Prior Year Amounts			Current Year Amounts				
Date	Contribution	Amount	Interest Rate	Adjusted Amount	Late Quarterly Amount	Interest Rate	Other	Interest Rate	Adjusted Amount
9/13/2016	32,473						32,473	6.39%	29,230
Total	32,473	-			-		32,473		29,230

Schedule SB, line 22 – Weighted Average Retirement Age

Forklift Associates, Inc. IUOE Union Pension Plan
 23-1472196 / 003
 For the Plan Year 01/01/2015 through 12/31/2015

Assumed Retirement Age	Expected Active Headcount	Retirement Rate	Expected Retirements	Weighted Age
55	11.7919	1.56%	0.1840	10.1205
56	12.4718	4.59%	0.5728	32.0791
57	13.8572	4.63%	0.6419	36.5876
58	13.1677	4.62%	0.6078	35.2526
59	16.5105	4.99%	0.8239	48.6089
60	18.6225	9.98%	1.8580	111.4807
61	16.6840	9.97%	1.6639	101.5003
62	15.9353	14.95%	2.3830	147.7436
63	15.4619	14.95%	2.3109	145.5860
64	14.0475	14.94%	2.0985	134.3041
65	11.8427	100.00%	11.8427	769.7732
			24.9874	1,573.0365
Weighted Average Retirement Age:				62.95

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

Forklift Associates, Inc. IUOE Union Pension Plan
23-1472196 / 003
For the Plan Year 01/01/2015 through 12/31/2015

Actuarial Value of Assets: Market Value Method

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

<u>Age</u>	<u>Male & Female</u>
55-59	5%
60-61	10%
62-64	15%
65+	100.00%

Salary: N/A

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

Expenses: No loading; Paid directly.

Plan Benefits Not Considered: None

Funding Assumptions

For Minimum Funding and AFTAP (MAP-21 Rates)

Funding Target Discount Rates:

<i>Years 0 to 5:</i>	4.72%
<i>Years 6 to 20:</i>	6.11%
<i>Years 21 on:</i>	6.81%

For Maximum Deductible Contribution (PPA Rates)

Funding Target Discount Rates:

<i>Years 0 to 5:</i>	1.15%
<i>Years 6 to 20:</i>	4.06%
<i>Years 21 on:</i>	5.15%

Mortality Table: IRS 2015 Small Plan Combined Static Mortality Table

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 01/01/2015 through 12/31/2015

ASC 960 Assumptions

ASC 960 Discount Rate: 7.00%

Mortality Table: IRS 2015 Small Plan Combined Static Mortality Table

Changes Since Prior Year: The mortality table and segment rates were updated per IRS regulations.

Schedule SB, line 22 – Weighted Average Retirement Age

Forklift Associates, Inc. IUOE Union Pension Plan
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Assumed Retirement Age	Expected Active Headcount	Retirement Rate	Expected Retirements	Weighted Age
55	11.7919	1.56%	0.1840	10.1205
56	12.4718	4.59%	0.5728	32.0791
57	13.8572	4.63%	0.6419	36.5876
58	13.1677	4.62%	0.6078	35.2526
59	16.5105	4.99%	0.8239	48.6089
60	18.6225	9.98%	1.8580	111.4807
61	16.6840	9.97%	1.6639	101.5003
62	15.9353	14.95%	2.3830	147.7436
63	15.4619	14.95%	2.3109	145.5860
64	14.0475	14.94%	2.0985	134.3041
65	11.8427	100.00%	11.8427	769.7732
			24.9874	1,573.0365
Weighted Average Retirement Age:				62.95

Schedule SB, Part V – Summary of Plan Provisions

Forklift Associates, Inc. IUOE Union Pension Plan
23-1472196 / 003
For the Plan Year 01/01/2015 through 12/31/2015

Original Effective Date:	February 1, 2003
Last Restatement and 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 Amendment and Section 436 Amendment 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.
Termination Benefit:	A percentage of the Normal Retirement Benefit, deferred to Normal Retirement Date, based on the vesting schedules.

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

Forklift Associates, Inc. IUOE Union Pension Plan
23-1472196 / 003
For the Plan Year 01/01/2015 through 12/31/2015

<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%
<i>Disability Benefit:</i>	Unreduced vested Accrued Benefit if eligible for full Social Security Disability at age 55 and credited service plus age equals at least 80	
<i>Late Retirement Benefit:</i>	The greater of the benefit accrued at date of actual retirement or the Actuarial Equivalent of the prior year's Accrued Benefit.	
<i>Normal Form of Benefit:</i>	Life annuity	
<i>Optional Benefit Forms:</i>	Life Annuity, Joint and Survivor Annuity, Life Annuity with Term Certain	
<i>Death Benefits (Pre-Retirement):</i>	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.	
<i>Death Benefits (Post-Retirement):</i>	None except as provided by the annuity form elected.	
<i>Changes Since Last Year:</i>	None	

Schedule SB, line 26 - Schedule of Active Participant Data

Forklift Associates, Inc. IUOE Union Pension Plan

23-1472196 / 003

For the Plan Year 01/01/2015 through 12/31/2015

Years of credited service:													
Attained Age	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.	Total		
Under 25	0	0	0	0	0	0	0	0	0	0	0		
25 to 29	0	1	1	0	0	0	0	0	0	0	2		
30 to 34	0	3	2	1	0	0	0	0	0	0	6		
35 to 39	0	1	2	0	0	0	0	0	0	0	3		
40 to 44	0	2	0	1	0	0	0	0	0	0	3		
45 to 49	0	2	3	2	0	0	0	0	0	0	7		
50 to 54	0	0	1	2	0	0	0	0	0	0	3		
55 to 59	0	1	4	3	0	0	0	0	0	0	8		
60 to 64	0	0	0	6	0	0	0	0	0	0	6		
65 to 69	0	0	0	0	0	0	0	0	0	0	0		
70 & up	0	0	0	0	0	0	0	0	0	0	0		
Total	0	10	13	15	0	0	0	0	0	0	38		

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 2015 This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2015 or fiscal plan year beginning		01/01/2015	and ending 12/31/2015
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)	
	☐ a one-participant plan	☐ a foreign plan	
B This return/report is	☐ the first return/report	☐ the final return/report	
	☐ an amended return/report	☐ a short plan year return/report (less than 12 months)	
C Check box if filing under:	☒ Form 5558	☐ automatic extension	☐ DFVC program
	☐ special extension (enter description)		

Part II Basic Plan Information—enter all requested information			
1a Name of plan		1b Three-digit plan number (PN) ▶	003
Forklift Associates, Inc. IUOE Union Pension Plan		1c Effective date of plan	02/01/2003
2a Plan sponsor's name (employer, if for a single-employer plan)		2b Employer Identification Number (EIN)	23-1472196
Mailing address (include room, apt., suite no. and street, or P.O. Box)		2c Sponsor's telephone number (254) 662-4322	
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)		2d Business code (see instructions)	423990
Equipment Depot Pennsylvania, Inc.			
P O Box 20187			
Waco TX 76702		3b Administrator's EIN	
3a Plan administrator's name and address ☒ Same as Plan Sponsor.		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.		4b EIN	
a Sponsor's name		4c PN	
5a Total number of participants at the beginning of the plan year.....		5a	73
b Total number of participants at the end of the plan year.....		5b	76
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)	38
d(2) Total number of active participants at the end of the plan year.....		5d(2)	38
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		5e	3

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		10/17/14	Casey George
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10/17/14	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)			Preparer's telephone number

- 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	1,569,170	1,591,345
b Total plan liabilities.....	7b		
c Net plan assets (subtract line 7b from line 7a).....	7c	1,569,170	1,591,345
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers.....	8a(1)	32,473	
(2) Participants.....	8a(2)		
(3) Others (including rollovers).....	8a(3)		
b Other income (loss).....	8b	15,194	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b).....	8c		47,667
d Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d	25,492	
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		25,492
i Net income (loss) (subtract line 8h from line 8c).....	8i		22,175
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	N/A	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				
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 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 all years from Schedule SB (Form 5500) line 40..... **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

14a Name of trust	14b Trust's EIN
14c Name of trustee or custodian	14d Trustee's or custodian's telephone number

Part IX IRS Compliance Questions

15a Is the plan a 401(k) plan? ☐ Yes ☐ No

15b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? ☐ Design-based safe harbor method ☐ ADP/ACP test

15c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))? ☐ Yes ☐ No

16a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): ☐ Ratio percentage test ☐ Average benefit test

16b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining 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 ☐ No ☐ N/A

17b Date the last plan amendment/restatement for the required tax law changes was adopted _____. Enter the applicable code _____. (See instructions for tax law changes and codes).

17c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter _____ and the letter's serial number _____.

17d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter _____.

18 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)? ☐ Yes ☐ No

19 Were in-service distributions made during the plan year? ☐ Yes ☐ 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)? ☐ Yes ☐ No ☐ N/A