#### 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.

0046

2016

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

Part I	│ Annual Report	: Identification Informatior	1					
For calend	lar plan year 2016 or fi	iscal plan year beginning 01/01/	2016 and ending	09/30/2016				
A This re	turn/report is for:	a single-employer plan	a multiple-employer plan (not multiemployer) list of participating employer information in a					
	·	a one-participant plan	a foreign plan					
<b>B</b> This ret	urn/report is	the first return/report	the final return/report					
		an amended return/report	a short plan year return/report (less than 12 r	months)				
C Check	box if filing under:	Form 5558	automatic extension	DFVC program	1			
		special extension (enter desc	cription)					
Part II	Basic Plan Info	ormation—enter all requested in	nformation					
<b>1a</b> Name A. BRENT C		SH BALANCE PENSION PLAN		<b>1b</b> Three-digit plan number (PN) ▶	er 003			
				1c Effective da	te of plan 01/01/2009			
Mailin	g address (include roo	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.0			lentification Number 31-1190466			
	CHUMBLEY, PSC	e, country, and ZIP or foreign pos	tal code (if foreign, see instructions)	2c Sponsor's telephone number 606-523-2000				
		ICAVAN		2d Business co	ode (see instructions)			
SUITE D CORBIN, KY	IBERLAND GAP PAR / 40701	KWAY		6	521111			
3a Plan a	administrator's name a	nd address 🛚 Same as Plan Spo	onsor.	<b>3b</b> Administrate	or's EIN			
				3c Administrate	or'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				
	sor's name			4c PN				
<b>5a</b> Total	number of participants	at the beginning of the plan year		5a	1			
<b>b</b> Total	number of participants	s at the end of the plan year		5b				
			f the plan year (only defined contribution plans	5c				
<b>d(1)</b> Tot	tal number of active pa	articipants at the beginning of the p	lan year	5d(1)	1			
<b>d(2)</b> To	tal number of active pa	articipants at the end of the plan ye	ear	5d(2)				
than	100% vested		e plan year with accrued benefits that were less	5e	-			
			rn/report will be assessed unless reasonable cauctions, I declare that I have examined this return/re					
SB or Sch		and signed by an enrolled actuary,	as well as the electronic version of this return/repo					
SIGN		/valid electronic signature.	01/23/2017 A. BRENT CHUMBLE	EY, DMD				

Date

Date

For Paperwork Reduction Act Notice, see the Instructions for Form 5500-SF.

Signature of plan administrator

Signature of employer/plan sponsor

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

**HERE** 

SIGN HERE Enter name of individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor

Preparer's telephone number

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C If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No  Part III Financial Information  7 Plan Assets and Liabilities (a) Beginning of Year (b) End of a Total plan assets	Yes No Yes No
7 Plan Assets and Liabilities  a Total plan assets	1 Not determined
a Total plan assets 7a 751914   b Total plan liabilities 7b 0   c Net plan assets (subtract line 7b from line 7a) 7c 751914   8 Income, Expenses, and Transfers for this Plan Year (a) Amount (b) To   a Contributions received or receivable from: (1) Employers 8a(1) 0   (2) Participants 8a(2) 0   (3) Others (including rollovers) 8a(3) 0	Year
b Total plan liabilities	0
C Net plan assets (subtract line 7b from line 7a)	0
a Contributions received or receivable from:       0         (1) Employers       8a(1)         (2) Participants       8a(2)         (3) Others (including rollovers)       8a(3)	0
(1) Employers       8a(1)         (2) Participants       8a(2)         (3) Others (including rollovers)       8a(3)	tal
(1) Employers 8a(1) (2) Participants 8a(2) (3) Others (including rollovers) 8a(3)	
(3) Others (including rollovers)	
(3) Others (including followers)	
b Other income (loss)         8b         33890           C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)         8c	53890
d Benefits paid (including direct rollovers and insurance premiums	
to provide benefits)	
Certain deemed and/or corrective distributions (see instructions).     8e	
f Administrative service providers (salaries, fees, commissions) 8f	
g Other expenses 8g 0	005004
h Total expenses (add lines 8d, 8e, 8f, and 8g)	805804
i Net income (loss) (subtract line 8h from line 8c)	-751914
j Transfers to (from) the plan (see instructions)	
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 instru	ctions:
<b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instruc	tions:
Part V Compliance Questions	
10 During the plan year: Yes No N/A	Amount
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)	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	
C Was the plan covered by a fidelity bond?	76000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	
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.)	
f Has the plan failed to provide any benefit when due under the plan?	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	
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	

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Part	VI	Pension Funding Compliance							
11		is a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and c m 5500) and line 11a below)					X	Yes	No
	Ente	er the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40			11a		_		0
12		nis a defined contribution plan subject to the minimum funding requirements of section 412 of the Co				f		Yes	X No
	(If "	SA? Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)							
а		vaiver of the minimum funding standard for a prior year is being amortized in this plan year, see ins ting the waiver.		is, and	d enter t Day		of the let		ing ——
If	you c	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line	13.		1	•			
b	Enter	the minimum required contribution for this plan year			12b				
С	Enter	the amount contributed by the employer to the plan for this plan year			12c				
	Subt	rract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the lative amount)	eft of a		12d				
<u>e</u>	Will	the minimum funding amount reported on line 12d be met by the funding deadline?				Yes	No		V/A
Part	VII	Plan Terminations and Transfers of Assets							
13a	Has	a resolution to terminate the plan been adopted in any plan year?				X Yes	S	No	
	If "Y	es," enter the amount of any plan assets that reverted to the employer this year			13a				0
b		e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or broug rol of the PBGC?					X Yes	N	0
С		uring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify assets or liabilities were transferred. (See instructions.)	ify the p	olan(s)	) to				
1	3c(1)	Name of plan(s):	•	13c(2)	EIN(s)		13c	( <b>3)</b> PN	l(s)
<b>-</b>									
Part	VIII	Trust Information							
14a	Name	of trust			14b <sup>-</sup>	Trust's E	ΞIN		
14c	Name	e of trustee or custodian					s or custone numbe		3
Part	: IX	IRS Compliance Questions							
15a	Is the	plan a 401(k) plan? If "No," skip b		Yes			No		
		did the plan satisfy the nondiscrimination requirements for employee deferrals under section )(3) for the plan year? Check all that apply:	IШ	safe h	gn-based "Prior year" ADP test			ADP	
				ADP t		."	N/A		
16a 		testing method was used to satisfy the coverage requirements under section 410(b) for the plan? Check all that apply:		Ratio perce test	entage		verage enefit tes	t	N/A
16b		he plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) e plan year by combining this plan with any other plan under the permissive aggregation rules?		Yes			No		
	If the	plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS etter/ and the serial number	opinior						
17b	If the letter	plan is an individually-designed plan that received a favorable determination letter from the IRS, en	nter the	date	of the n	nost rec	ent deteri	minatio	on
	Were	ed Benefit Plan or Money Purchase Pension Plan Only: any distributions made during the plan year to an employee who attained age 62 and had not sepace?		rom	Ye	s [	No		
19	Was	any plan participant a 5% owner who had attained at least age 70 $lac{1}{2}$ during the prior plan year?			Ye	s	No		

### **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 2016

This Form is Open to Public Inspection

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016	and endin	g 09/	30/2016			
Round off amounts to nearest dollar.						
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reason	nable cause is established	d				
A Name of plan	<b>B</b> Three-dig	git				
A. BRENT CHUMBLEY, PSC CASH BALANCE PENSION PLAN	plan num	ber (PN	J) •	003		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	<b>D</b> Employer	Identific	ation Number (F	EIN)		
A. BRENT CHUMBLEY, PSC			90466	,		
E Type of plan: ☐ Single ☐ Multiple-A ☐ Multiple-B F Prior year plane	an size: X 100 or fewer	101	-500 More th	nan 500		
Part I Basic Information						
1 Enter the valuation date: Month 01 Day 01 Year 2	016					
2 Assets:						
<b>a</b> Market value		2a		751660		
<b>b</b> Actuarial value		2b		751660		
3 Funding target/participant count breakdown	(1) Number of participants	(2) Ve	sted Funding Target	(3) Total Funding Target		
a For retired participants and beneficiaries receiving payment	. 0		0	0		
<b>b</b> For terminated vested participants	. 2		6821	6821		
C For active participants	. 9		644864	646093		
<b>d</b> Total	. 11		651685	652914		
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>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for pla						
status for fewer than five consecutive years and disregarding loading factor						
5 Effective interest rate				6.17 %		
6 Target normal cost		6		5639		
Statement by Enrolled Actuary  To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements an accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into accombination, offer my best estimate of anticipated experience under the plan.						
SIGN						
HERE			10/18/201	6		
Signature of actuary			Date			
SCOTT R. MCHENRY			14-06614	1		
Type or print name of actuary		Most	recent enrollme	nt number		
MCHENRY ADVISERS, INC.			800-805-95	538		
Firm name	Te	lephone	number (includ	ling area code)		
134 EAST MAIN STREET NEW ALBANY, OH 43054						
Address of the firm						
If the actuary has not fully reflected any regulation or ruling promulgated under the statute in	completing this schodule	chack	the hovered so			
in the actuary has not fully reflected any regulation of fulling promugated under the statute in instructions	i completing this someduli	, UIICUN	and box and se			

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Schedule SB (Form 5500) 2016

Pa	art II	Begin	ning of Year	Carryov	er and Prefunding B	alances								
								(a) C	arryover balance		(b) F	refundii	ng balance	
7		-	•		able adjustments (line 13 fro	•				)			0	
8	8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)												0	
9	9 Amount remaining (line 7 minus line 8)												0	
10	10 Interest on line 9 using prior year's actual return of											0		
11														
	<b>a</b> Prese	nt value o	f excess contribut	ions (line 3	38a from prior year)								107733	
					a over line 38b from prior yea e interest rate of6.34								6830	
	<b>b(2)</b> Int	erest on I	ine 38b from prior	year Sche	edule SB, using prior year's	actual								
					ar to add to prefunding balanc								0	
													114563	
	<b>u</b> Portio	n of (c) to	be added to prefi	unding bai	ance								0	
					or deemed elections		1			)			0	
13	Balance	at beginn	ing of current yea	r (line 9 +	line 10 + line 11d – line 12)					)			0	
Р	art III	Fun	ding Percenta	ages										
14	Funding	target att	ainment percenta	ge								14	115.1	<mark>2</mark> %
15	Adjusted	I funding	target attainment <sub>l</sub>	percentage	e							15	115.1	<mark>2</mark> %
16	16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce currer year's funding requirement										16	129.1	9%	
17	If the cu	rent valu	e of the assets of	the plan is	less than 70 percent of the	funding tar	get, (	enter suc	ch percentage			17		%
Р	art IV	Con	tributions an	d Liquid	lity Shortfalls									
18	Contribu	tions mad	de to the plan for t	he plan ye	ar by employer(s) and empl	oyees:								
<b>/</b> N	(a) Dat MM-DD-Y		(b) Amount p employer		(c) Amount paid by employees	<b>(a)</b> (MM-D	Date		(b) Amount p employer	-	(0	(c) Amount paid by employees		
	VIIVI-DD-1	111)	employen	(3)	employees	(IVIIVI-DI	D-1	111)	employer	<u>,3)</u>		empi	Jyees	
						Totals ▶	•	18(b)		0	18(c)			0
19	Discoun	ted emplo	yer contributions	– see instr	uctions for small plan with a	valuation d	late	after the	beginning of the	/ear:				
	<b>a</b> Contri	butions a	llocated toward ur	npaid minir	mum required contributions t	rom prior y	ears			19a			(	0
b Contributions made to avoid restrictions adjusted to valuation date										(	0			
	<b>c</b> Contri	butions all	ocated toward min	imum requi	ired contribution for current ye	ar adjusted	to va	aluation d	ate	19c			(	0
20	Quarterl	y contribu	tions and liquidity	shortfalls:										
	a Did th	e plan ha	ve a "funding sho	rtfall" for th	e prior year?								Yes X	No
	<b>b</b> If line	20a is "Y	es," were required	quarterly	installments for the current	ear made i	in a	timely m	anner?				Yes I	No
	<b>C</b> If line	20a is "Y	es," see instructio	ns and cor	mplete the following table as	applicable:	<u>.                                    </u>							
		(4)			Liquidity shortfall as of en	d of quarter	of t					(4)		
		(1) 1s	t		(2) 2nd			(3)	3rd			(4) 4th		

		1										
P	art V	Assumpti	ions Used to Determine	e Funding Target and Targ	get Normal Cost							
21	Discount	rate:										
	<b>a</b> Segm	ent rates:	1st segment: 4.43%	2nd segment: 5.91 %	3rd segment: 6.65 %	ı	N/A, full yield curve used					
	<b>b</b> Applic	able month (er	21b	0								
22	Weighted	67										
23	Mortality	table(s) (see	instructions) X Pres	cribed - combined Preso	cribed - separate	Substitu	ute					
Pá	art VI	Miscellane	ous Items	<del>-</del>	-							
				arial assumptions for the current p	lan year? If "Ves " see i	netruction	e regarding required					
	24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment											
25	Has a me	ethod change	been made for the current plai	n year? If "Yes," see instructions r	egarding required attach	ment	Yes X No					
26	Is the pla	n required to p	provide a Schedule of Active F	articipants? If "Yes," see instruction	ons regarding required a	attachmen	tYes X No					
27		•	•	r applicable code and see instructi	0 0	27						
P	art VII			um Required Contribution								
28	Unpaid n			ears		28	0					
29		' '		unpaid minimum required contribut	' '	29	0					
30	Remainir	ng amount of υ	unpaid minimum required cont	ributions (line 28 minus line 29)		30	0					
Pa	art VIII	Minimum	Required Contribution	For Current Year								
31	Target n	ormal cost and	d excess assets (see instruction	ons):								
	<b>a</b> Target	normal cost (li	ne 6)			31a	5639					
	<b>b</b> Excess	s assets, if app	olicable, but not greater than lin	ne 31a		31b	5639					
32	Amortiza	tion installmer	nts:		Outstanding Bala	nce	Installment					
	a Net sh	ortfall amortiza	ation installment			0	0					
	<b>b</b> Waive	r amortization	installment			0	0					
33				er the date of the ruling letter grant) and the waived amount		33						
34	Total fun	ding requireme	ent before reflecting carryover.	/prefunding balances (lines 31a - 3	31b + 32a + 32b - 33)	34	0					
				Carryover balance	Prefunding balar	nce	Total balance					
35	Balances	elected for us	se to offset funding									
				0		0	0					
						36	0					
37				ntribution for current year adjusted		37	0					
38	Present	value of exces	s contributions for current yea	r (see instructions)								
	a Total (	excess, if any,	of line 37 over line 36)			38a	0					
	<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances											
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)												
40	Unpaid n	0										
Pa	rt IX	Pension	Funding Relief Under I	Pension Relief Act of 2010	(See Instructions	s)						
41	If an elec	tion was made	e to use PRA 2010 funding reli	ef for this plan:								
	<b>a</b> Schedu	ule elected					2 plus 7 years 15 years					
	<b>b</b> Eligible	e plan year(s) f	for which the election in line 4°	la was made		20	008 2009 2010 2011					
42	Amount o	of acceleration	adjustment			42						
43	Excess in	stallment acce	eleration amount to be carried	over to future plan years		43						

# A. BRENT CHUMBLEY, PSC CASH BALANCE PENSION PLAN

Schedule of Active Participant Data Plan Year: 1/1/2016 to 12/31/2016 Valuation Date: 1/1/2016

Svc/ Age	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
<25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	1	0	0	0	0	0	0	0	0	1
35-39	0	0	1	0	0	0	0	0	0	0	1
40-44	0	0	0	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0	0	0	0
50-54	0	0	4	0	0	0	0	0	0	0	4
55-59	0	0	1	0	0	0	0	0	0	0	1
60-64	0	0	0	0	0	0	0	0	0	0	0
65-69	0	0	2	0	0	0	0	0	0	0	2
70+	0	0	0	0	0	0	0	0	0	0	0
Total	0	1	8	0	0	0	0	0	0	0	9

<sup>\*</sup>Employees who have not met the minimum eligibility requirements are excluded

Average Age: 52.3 Average Service: 6

## A. BRENT CHUMBLEY, PSC CASH BALANCE PENSION PLAN

Summary of Actuarial Assumptions and Method Plan Year: 1/1/2016 to 12/31/2016 Valuation Date: 1/1/2016

		For Fu <u>Min</u>	inding <u>Max</u>	For 417(e)	For Actuarial Equiv.			
Interest Rates	Seg 1:	4.43%	1.41%	Pre-Retirement: 5.50%	Pre-Retirement: 5.50%			
	Seg 2: 5.91%		3.96%	Post-Retirement: 5.50%	Post-Retirement: 5.50%			
	Seg 3:	6.65%	4.97%					
Pre-Retirement								
Turnover	None			None	None			
Mortality	None			None	None			
Assumed Ret Age	Normal	retireme	nt age 62		Normal retirement age 62			
Post-Retirement								
Mortality			Mortality ce 2015-53	GAR 94 without loads projected to 2002 with scale AA 50%M/50%F	GAR 94 without loads projected to 2002 with scale AA 50%M/50%F			
Assumed Benefit Form I	For Fund	ing		Lump Sum				
Calculated Effective Into	erest Rate	e		6.17%				
Cash Balance Projected	Interest (	Creditin	g Rate	5.50%				
Actuarial Cost Method				The Unit Credit funding method was used as prescribed by the Pension Protection Act. This method sets the funding target equal to the present value of accrued benefits, and sets the normal cost equal to the present value of the benefit accrued in the current year.				

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 100.0% of the market value of assets.

#### Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

#### 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).

This Form is Open to

2016

OMB Nos. 1210-0110

1210-0089

**Public Inspection** 

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

Pension Benefit Guaranty Corporation Annual Report Identification Information and ending 09/30/2016 For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 a multiple-employer plan (not multiemployer) (Filers checking this box must attach a a single-employer plan list of participating employer information in accordance with the form instructions.) A This return/report is for: a one-participant plan a foreign plan X the final return/report the first return/report B This return/report is an amended return/report x a short plan year return/report (less than 12 months) DFVC program automatic extension C Check box if filing under: Form 5558 special extension (enter description) Part II Basic Plan Information—enter all requested information 1b Three-digit 1a Name of plan plan number 003 A. Brent Chumbley, PSC Cash Balance Pension Plan (PN) > 1c Effective date of plan 01/01/2009 2b Employer Identification Number 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) (EIN)61-1190466 City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) 2c Sponsor's telephone number A. Brent Chumbley, PSC 606-523-2000 2d Business code (see instructions) 727 W. Cumberland Gap Parkway 621111 Suite D Corbin 3b Administrator's EIN 3a Plan administrator's name and address X Same as Plan Sponsor. 3c Administrator's telephone number If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the 4b EIN name, EIN, and the plan number from the last return/report. 4c PN a Sponsor's name 5a 11 5a Total number of participants at the beginning of the plan year ...... 5b 0 b Total number of participants at the end of the plan year ..... Number of participants with account balances as of the end of the plan year (only defined contribution plans 5c complete this item)..... 5d(1) 11 d(1) Total number of active participants at the beginning of the plan year ..... 5d(2) 0 d(2) Total number of active participants at the end of the plan year ..... Number of participants that terminated employment during the plan year with accrued benefits that were less 0 than 100% vested 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 tru Brent Chumbley, DMD SIGN HERE Enter name of individual signing as plan administrator Signature of plan administrator SIGN HERE Enter name of individual signing as employer or plan sponsor Date Signature of employer/plan sponsor Preparer's telephone number Preparer's name (including firm name, if applicable) and address (include room or suite number )

b Total plan liabilities	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)								X Ye  X Ye  Not de						
a Total plan assets   7a   751, 914   0   0   0   0   0   0   0   0   0	Pa	rt III Financial Information													
b Total plan liabilities	7 Plan Assets and Liabilities (a) Beginning of Year (b) End of Year														
C Net plan assets (subtract line 7b from line 7a)	а	754 044									C				
8 income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers)	b	· · · · · · · · · · · · · · · · · · ·									C				
a Contributions received or receivable from: (i) Employees (2) Participants (3) Others (including rollovers) (3) Others (including rollovers) (4) Ba (3) (5) Others (including rollovers) (6) Other income (loss) (7) Other income (loss) (8) Other expenses (9) Ot	С	Net plan assets (subtract line 7b from line 7a)	7c		751,	914					C				
(1) Employers 8a(1) 0 (2) Participants. 8a(2) 0 (3) Others (including rollovers). 8a(3) 0 (5) Other income (loss). 8a(2) 0 (6) Other income (loss). 8a(2) 8a(2) 8a(3), and 8b) 8b 53,890 (7) Total income (loss) 8a(1), 8a(2), 8a(3), and 8b) 8c 53,890 (8) Experimental forms of the first rollovers and insurance premiums to provide benefits). 8c 6 53,890 (9) Experimental forms of the first rollovers and insurance premiums to provide benefits). 8c 6 53,890 (9) Experimental first rollovers and insurance premiums to provide benefits). 8c 6 753,890 (9) Experimental first rollovers and insurance premiums to provide benefits). 8c 751,891 (9) Other expenses and and/or corrective distributions (see instructions). 8c 751,912 (1) Transfers to (from) the plan (see instructions). 8c 751,912 (1) Transfers to (from) the plan (see instructions). 8c 751,912 (1) Transfers to (from) the plan (see instructions). 8c 751,912 (1) Transfers to (from) the plan (see instructions). 8c 751,912 (1) If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:    Part IV   Plan Characteristics   Plan Characteristic Codes in the instructions:   Pl	8	Income, Expenses, and Transfers for this Plan Year		(a) Amour	nt				(b) T	otal					
(2) Participants	а		0-(4)			0									
(a) Others (including rollovers)						_									
b Other income (loss)															
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)					F 2	Ů									
d Benefits paid (including direct rollovers and insurance premiums to provide benefits).  8d 805,804  6 Certain deemed and/or corrective distributions (see instructions)					53,	890									
e Certain deemed and/or corrective distributions (see instructions) 8e			8c								53,890				
e Certain deemed and/or corrective distributions (see instructions) 8e	a		84		805,	804									
f Administrative service providers (salaries, fees, commissions)		,													
g Other expenses		· · · · · · · · · · · · · · · · · · ·				0									
h Total expenses (add lines 8d, 8e, 8f, and 8g)  i Net income (loss) (subtract line 8h from line 8c)  j Transfers to (from) the plan (see instructions)  8i		Administrative service providers (salaries, rees, commissions)													
i Net income (loss) (subtract line 8h from line 8c) 8i -751, 914  j Transfers to (from) the plan (see instructions). 8j 0  Part IV Plan Characteristics  9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  1C 1I  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:  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).  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		g Curici experiess									105 804				
Transfers to (from) the plan (see instructions)										,					
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:  1C 1T  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:  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)  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)  C Was the plan covered by a fidelity bond?  10 Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  6 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).  10 The structure of the plan have any participant loans? (If "Yes," enter amount as of year-end.)  10 The plan have any participant loans? (If "Yes," enter amount as of year-end.)  10 The plan have any participant loans? (If "Yes," enter amount as of year-end.)  10 The plan have any participant loans? (If "Yes," enter amount as of year-end.)  10 The plan have any participant loans? (If "Yes," enter amount as of year-end.)  10 The plan have any participant loans? (If "Yes," enter amount as of year-end.)  10 The plan have any participant loans? (If "Yes," enter amount as of year-end.)  10 The plan have any participant loans? (If "Yes," enter amount as of year-end.)  10 The plan have any participant loans? (If "Yes," enter amount as of year-end.)  10 The plan have any participant loans? (If "Yes," enter amount as of year-end.)	+					0				- /	51,914				
If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:    Description   During 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		, , , , , ,	8j			U									
To 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															
Part V Compliance Questions  10 During the plan year:  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).  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).  c Was the plan covered by a fidelity bond?	9a		feature co	odes from the List of Pl	an Cha	racteri	stic Co	des in	the instr	uctions:					
10 During the plan year:  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).  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).  c Was the plan covered by a fidelity bond?  d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  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.).  f Has the plan failed to provide any benefit when due under the plan?  g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.).  10	b	If the plan provides welfare benefits, enter the applicable welfare f	eature cod	des from the List of Pla	n Chara	acteris	tic Coc	les in t	he instru	ctions:					
10 During the plan year:  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).  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).  c Was the plan covered by a fidelity bond?  d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  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.).  f Has the plan failed to provide any benefit when due under the plan?  g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.).  10	Pai	t V Compliance Questions													
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)						Yes	No	N/A	A Amount						
described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program).  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	a		ıtions with	in the time period											
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		described in 29 CFR 2510.3-102? (See instructions and DOL's \	/oluntary l	Fiduciary Correction			Х								
reported on line 10a.)		Program)													
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  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.).  f Has the plan failed to provide any benefit when due under the plan?  g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)															
by fraud or dishonesty?	C	Was the plan covered by a fidelity bond?	10c	X					76,00						
carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	C														
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	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														
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)  i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	f	f Has the plan failed to provide any benefit when due under the plan?													
2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the required notice or one of the															
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	h	·	•		10h		Х								
	i	i If 10h was answered "Yes," check the box if you either provided the required notice or one of the													

	Form 5500-SF 2016	Page <b>3</b> -					
Dort	t VI Panaian Funding Compliance						
Part 11	t VI Pension Funding Compliance  Is this a defined benefit plan subject to minimum funding requirements? (If "Yes (Form 5500) and line 11a below)				В	X Yes	No
11a	a Enter the unpaid minimum required contributions for all years from Schedule SE			Ī		0	
12		of section 412 of the Co	de or section		f 	Yes	X No
а	If a waiver of the minimum funding standard for a prior year is being amortized i granting the waiver.	n this plan year, see inst		d enter t		e letter rul	ling
If	f you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5			_ Day	/	<u> </u>	
	<b>b</b> Enter the minimum required contribution for this plan year			12b			
С	Enter the amount contributed by the employer to the plan for this plan year			12c			
	Subtract the amount in line 12c from the amount in line 12b. Enter the result (en negative amount)	ter a minus sign to the le	eft of a	12d			
е	Will the minimum funding amount reported on line 12d be met by the funding de	adline?			Yes N	No	N/A
Part	t VII Plan Terminations and Transfers of Assets						
13a	Has a resolution to terminate the plan been adopted in any plan year?				X Yes	No	
	If "Yes," enter the amount of any plan assets that reverted to the employer this			13a			0
	Were all the plan assets distributed to participants or beneficiaries, transferred t control of the PBGC?				X Y	es N	lo
С	If, during this plan year, any assets or liabilities were transferred from this plan t which assets or liabilities were transferred. (See instructions.)	o another plan(s), identif	y the plan(s)	to			
1	13c(1) Name of plan(s):		13c(2)	EIN(s)		13c(3) PI	N(s)
Part	rt VIII Trust Information						
14a	Name of trust			14b	Trust's EIN		
14c	C Name of trustee or custodian				Frustee's or c telephone nui		S
Par	rt IX IRS Compliance Questions						
15a	<b>a</b> Is the plan a 401(k) plan? If "No," skip b		Yes		No	J	
	b How did the plan satisfy the nondiscrimination requirements for employee defermed 401(k)(3) for the plan year? Check all that apply:		□ safe r	n-based arbor ent year	∐ tes		ADP
			☐ ADP t		∐ N/.	Α	
16a	What testing method was used to satisfy the coverage requirements under section year? Check all that apply:		Ratio	entage	Average benefit		N/A
16b	<b>b</b> Did the plan satisfy the coverage and nondiscrimination requirements of sections for the plan year by combining this plan with any other plan under the permissive		Yes		☐ No	)	
17a	a If the plan is a master and prototype plan (M&P) or volume submitter plan that re the letter and the serial number	ceived a favorable IRS o	opinion letter	or advi	sory letter, en	ter the da	ate of
17b	<b>b</b> If the plan is an individually-designed plan that received a favorable determination letter	n letter from the IRS, en	ter the date	of the m	nost recent de	terminati	on
	Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained a service?			Ye	s No		
19	Was any plan participant a 5% owner who had attained at least age 70 ½ during	the prior plan year?		Ye	s No		

#### **SCHEDULE SB** (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

#### Single-Employer Defined Benefit Plan **Actuarial Information**

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

OMB No. 1210-0110

2016

This Form is Open to Public Inspection

, , , , , , , , , , , , , , , , , , , ,	File as a	in attachment to Form	5500 or 5	5500-SF.			
For calendar plan year 2016 or fiscal plan year	ır beginning	01/01/2016		and ending		09/30/20	16
Round off amounts to nearest dollar.							
Caution: A penalty of \$1,000 will be asset	ssed for late filing of t	his report unless reasor	nable caus	se is established		·····	
A Name of plan				B Three-dig	it	1	
A. Brent Chumbley, PSC Ca	ash Balance P	ension Plan		plan numi	oer (PN	) 🕨	003
C Plan sponsor's name as shown on line 2a	of Enem EEOO or EEO	105		D Employer I	dontific	ation Number (E	INN
C Pran sponsor's name as snown on line 2a	or bottl bout or bout	<i>1</i> -3r		Employer	uennica	ation Number (E.	iin)
A. Brent Chumbley, PSC				61-119046	ő		
E Type of plan: X Single Multiple-A	Multiple-B	F Prior year pl	an siza. T	100 or fewer	101-	500 More tha	an 500
	1 Mulipie-D	I mos year pi	ar size. [2	y 100 or 104001	] 101	June 11	
Part I Basic Information							***************************************
	onth 01 Da	y 01 Year	2016				
2 Assets:				ı			
a Market value	********************	***********************			2a		751,660
<b>b</b> Actuarial value					2b		751,660
3 Funding target/participant count breakdo	nwc		. , ,	Number of rticipants	1 7	sted Funding Target	(3) Total Funding Target
a For retired participants and beneficiar	ies receiving paymen	t		0		0	0
<b>b</b> For terminated vested participants	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		2		6,821	6,821
C For active participants		********************************		9		644,864	646,093
d Total	4	~~~~~		11		651,685	652,914
4 If the plan is in at-risk status, check the				1	······-	1.	
a Funding target disregarding prescribe			L-		. 4a		
<b>b</b> Funding target reflecting at-risk assun status for fewer than five consecutive	nptions, but disregard	ling transition rule for pl	ans that h	ave been in at-ri	sk 4h		
5 Effective interest rate	·				. 5		6.17%
6 Target normal cost					6		5,639
Statement by Enrolled Actuary							
To the best of my knowledge, the information supplied in	n this schedule and accomp	anying schedules, statements a	nd attachmer	nts, if any, is complete	and accu	rate. Each prescribed	assumption was applied in
accordance with applicable law and regulations. In my combination, offer my best estimate of anticipated expe		on is reasonable (taking into ac	conut tue exi	benence of the plan at	ng reasona	able expectations) and	such other assumptions, in
SIGN 60M II				W			
SIGN 10/18/2016							
Signature of actuary Date							
Scott R. McHenry 1406614							L
Type or print name of actuary  Most recent enrollment number							
McHenry Advisers, Inc. 800-805-9538							
	îrm name				lenhone	number (includ	ing area code)
134 East Main Street				10	· · · · · · · · · · · · · · · · · · ·	- moreon (models)	
New Albany OH 4305		·····		···-			
Addr	ress of the firm						
If the actuary has not fully reflected any regula	tion or ruling promulç	gated under the statute i	n complet	ting this schedule	e, check	the box and se	e 🧻

	Schedule	SB (Form 5500) 2	016		F	Page <b>2 -</b>						
Р	art II Begir	nning of Year	Carryov	er and Prefunding Ba	alances							
7	7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)						arryover balance	0	(b) P	refundi	ng bala	nce
8	Portion elected fo	r use to offset pric	om prior			0				(		
9								0				
10	·	·		rn of <u>-1.03</u> %				0				
11				to prefunding balance:								
	•			38a from prior year)							10	7,733
				a over line 38b from prior years interest rate of6.340								6 026
	` '	•	•	edule SB, using prior year's a	actual							6,830
	<b>c</b> Total available a	t beginning of curre	ent plan yea	ar to add to prefunding balance	e						11	4,563
	<b>d</b> Portion of (c) to	be added to prefi	unding bala	ance								C
12	Other reductions	in balances due to	elections	or deemed elections				0				
				line 10 + line 11d – line 12).	-			0				(
		ding Percenta			1			Į.				
										14	115	.12%
				<b>.</b>						15	115	.12%
	Prior year's fundir	ng percentage for	purposes o	of determining whether carry	over/prefundir	ng balance	es may be used to			16	100	1.0.0/
17				less than 70 percent of the						17	129	.19%
Ī				<u> </u>	iunumg target	., enter suc	n percentage			- 17		%
		tributions and		_ <del>-</del>								
-10	(a) Date	(b) Amount p		ar by employer(s) and emplo (c) Amount paid by	(a) Da	ate	(b) Amount p	aid by	(c)	Amou	nt paid	by
(	MM-DD-YYYY)	employer		employees	(MM-DD-		employer(		\		oyees	
									1			
									1			
									+			
						1.50						
					Totals ►	18(b)		(	18(c)			(
19	Discounted emplo	oyer contributions	– see instr	uctions for small plan with a	valuation date	e after the	beginning of the	year:				
	<b>a</b> Contributions a	llocated toward ur	npaid minir	num required contributions f	rom prior year	rs	_	19a				(
	<b>b</b> Contributions made to avoid restrictions adjusted to valuation date						_	19b				(
C Contributions allocated toward minimum required contribution for current year adjusted to valuation date						(						
20	, , , , , , , , , , , , , , , , , , , ,											<b>-</b>
						╡						
				installments for the current y		a timely ma	anner?				Yes	No
	C It line 20a is "Y	es," see instruction	ns and con	nplete the following table as  Liquidity shortfall as of end		f this plan	/ear					
	(1) 1s	t		(2) 2nd	u or quarter or		3rd		(	4) 4th	1	

F	art V	Assumpti	ions Used to Determ	ine Funding Target	and Targ	get Normal Cost										
21	Discount	rate:														
	<b>a</b> Segm	a Segment rates:       1st segment:       2nd segment:       3rd segment:         4 . 4 3 %       5 . 91 %       6 . 65 %								N/A, full yield curve used						
	<b>b</b> Applica	able month (e	nter code)				21b	)								
22	Weighted	d average retir	rement age				22					67				
23	23 Mortality table(s) (see instructions)   X Prescribed - combined Prescribed - separate S															
Pa	Part VI Miscellaneous Items															
24		-	ade in the non-prescribed a	·		•				. —	Yes	X No				
25	Has a me	ethod change	been made for the current	plan year? If "Yes," see ins	structions re	egarding required attach	ment				Yes	X No				
26	Is the pla	ın required to p	provide a Schedule of Activ	ve Participants? If "Yes," se	ee instruction	ons regarding required a	ttachmei	nt			Yes	X No				
27		-	alternative funding rules, e				27									
P	art VII	Reconcili	iation of Unpaid Mini	imum Required Cont	tribution	s For Prior Years										
28			red contributions for all price				28					0				
29			contributions allocated towa				29					0				
30			unpaid minimum required co				30					0				
Pa	art VIII	Minimum	Required Contributi	ion For Current Year												
31	Target n	ormal cost and	d excess assets (see instru	ictions):												
	<b>a</b> Target	normal cost (li	ine 6)				31a					5,639				
	<b>b</b> Excess	s assets, if app	plicable, but not greater tha	n line 31a			31b					5,639				
32	Amortiza	tion installmer	nts:			Outstanding Bala	nce		Ir	nstallm	ent					
	a Net sho	ortfall amortiza	ation installment				C	)				0				
	<b>b</b> Waiver	r amortization	installment				C	)				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					34		(								
				Carryover balar	nce	Prefunding balar	ice		То	tal bala	ance					
35			se to offset funding		0		C					0				
36	Additiona	al cash require	ement (line 34 minus line 35	5)			36					0				
37											0					
38	38 Present value of excess contributions for current year (see instructions)															
	a Total (e	excess, if any,	of line 37 over line 36)				38a					0				
	<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances										0					
39	39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)										0					
40	Unpaid m	ninimum requi	red contributions for all yea	nrs			40					0				
Pa	Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)															
41	41 If an election was made to use PRA 2010 funding relief for this plan:															
	<b>a</b> Schedu	ule elected			·····		[	_ 2 r	olus 7 yea	rs	15 y	/ears				
	<b>b</b> Eligible	plan year(s)	for which the election in line	e 41a was made			20	800	2009	2010	) [] 2	2011				
42	Amount c	of acceleration	adjustment				42									
43	Excess in	stallment acc	eleration amount to be carr	ied over to future plan year	'S		43									

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

Plan: A. Brent Chumbley, PSC Cash Balance Pension Plan

Sponsor: A. Brent Chumbley, PSC

EIN: 61-1190466

Plan Number: 003

Plan Year: 01/01/2016 - 12/31/2016

#### Line 22

The Weighted Average Retirement Age is calculated based upon the PPA Funding Target:

Retirement Age	PPA Funding Target
62	48,545
66	11,765
67	592,604

#### A. BRENT CHUMBLEY, PSC CASH BALANCE PENSION PLAN

Summary of Plan Provisions Plan Year: 1/1/2016 to 12/31/2016 Valuation Date: 1/1/2016

Plan Effective Date January 1, 2009

Plan Year From January 1 to December 31

Eligibility All employees not excluded by class are eligible to enter on the

January 1 or July 1 coincident with or following the completion of

the following requirements:

1 year of service Minimum age 21

Unions, leased employees and nonresident aliens are excluded.

**Normal Retirement Age**All participants are eligible to retire with their full retirement benefit

on attainment of age 62

Normal Retirement Benefit Based on their group classification, participants receive a cash

balance contribution equal to a percentage of compensation or a

fixed dollar amount as follows:

Group 1: 38% of compensation Group 2: 2.5% of compensation

Maximum benefit is \$17,500.00 per month Maximum percent of salary is 100%

**Normal Form of Benefit** A benefit payable for the life of the participant

Accrued Benefit The normal retirement benefit described above calculated based on

salary and/or service on the calculation date, and payable on the

normal retirement date.

**Termination Benefit** Upon termination for any reason other than death or retirement a

participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following vesting

schedule:

Credited Years	Vested Percent
1	0
2	0
3	100

Credited years are plan years commencing with the year of hire and ending with the retirement year excluding the following:

Years with less than 1,000 hours

**Top-Heavy Minimum Benefit**Top-heavy minimum benefits are provided under another plan of the

employer

Attachment to 2016 Schedule SB, Part V - EIN: 61-1190466 PN: 003

## A. BRENT CHUMBLEY, PSC CASH BALANCE PENSION PLAN

Summary of Plan Provisions
Plan Year: 1/1/2016 to 12/31/2016
Valuation Date: 1/1/2016

**Top-Heavy Status** A plan is top-heavy if over 60% of the value of all accrued benefits

in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This

plan is currently top-heavy.

**Death Benefit** Actuarial Equivalent of the accrued benefit earned to date of death

Cash Balance The Interest Crediting Rate for this plan year is 5.50%