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

2017

This Form is Open to Public Inspection

Part I	Annual Repor	t Identification Information	l								
For calend	lar plan year 2017 or	fiscal plan year beginning 01/01/2	2017	and ending 1	2/31/2017						
A This re	turn/report is for:	X a single-employer plan		plan (not multiemployer) employer information in a							
_	·	a one-participant plan	a foreign plan								
B This ret	urn/report is	X the first return/report	the final return/repor	t							
		an amended return/report	a short plan year ret	urn/report (less than 12 m	nonths)						
C Check	box if filing under:	Form 5558	automatic extension	1	DFVC pro	gram					
		special extension (enter desc	ription)								
Part II	Basic Plan Inf	ormation—enter all requested in	formation								
1a Name BROKER B	•	& CONSULTING OF FLORIDA CO	RP. PENSION PLAN		1b Three- plan nu (PN)	umber					
					1c Effective	ve date of plan 01/01/2011					
		oyer, if for a single-employer plan)			2b Employ	yer Identification Num	ber				
	`	om, apt., suite no. and street, or P.C ice, country, and ZIP or foreign post	,	structions)	(EIN)	82-0791333					
	UYOUT MEDIATION	2c Spons	or's telephone numbe 508-428-5151	er							
					2d Busine	ss code (see instructi	ions)				
	TH STREET, UNIT #8 DERDALE, FL 33304	01				523900					
	, 0000 .										
3a Plan a	administrator's name a	and address X Same as Plan Spo	nsor.		3b Admini	strator's EIN					
					3c Admini	strator's telephone nu	ımber				
					JO / Kamilin	strator s telepriorie ne	arribor				
A 16.0				((((((((((((((((((((41						
this p	lan, enter the plan sp	ne plan sponsor or the plan name han onsor's name, EIN, the plan name a	· ·	•	4b EIN	27-4194476					
•		LONERGAN CORPORATION RENGION	DLAN		4d PN	001					
C Plan I	Name FURNER LONE	RGAN CORPORATION PENSION	PLAN								
5a Total	number of participant	s at the beginning of the plan year.			. 5a		2				
b Total	number of participant	s at the end of the plan year			. 5b		2				
		account balances as of the end of			5c						
	•	articipants at the beginning of the p			5d(1)		2				
		articipants at the end of the plan ye			5d(2)		2				
		o terminated employment during the			5e		0				
Caution: /	A penalty for the late	or incomplete filing of this return	n/report will be assesse	d unless reasonable ca							
SB or Sch		other penalties set forth in the instru- and signed by an enrolled actuary, a nolete.									
SIGN		d/valid electronic signature.	06/22/2018	THEODORE R. TURN	NER						
HERE	Signature of plan	administrator	Date	Enter name of individ	lual signing as	s plan administrator					
SIGN											
HERE	Signature of empl	over/plan sponsor	Date	Enter name of individ	ndividual signing as employer or plan sponsor						

Form 5500-SF 2017 Page **2**

	 Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) 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.) If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. 									
_								1 		
C	If the plan is a defined benefit plan, is it covered under the PBGC ir If "Yes" is checked, enter the My PAA confirmation number from th							Not determined See instructions.)		
	The results checked, enter the My PAA confirmation humber from the	е РБСС р	remium ming for this pi	ian yea			· (See instructions.)		
Pa	rt III Financial Information				T					
7	Plan Assets and Liabilities		(a) Beginning (of Year			(b) End of	Year		
a	Total plan assets	. 7a	175	53232				1896382		
b	Total plan liabilities	. 7b		0				0		
С	Net plan assets (subtract line 7b from line 7a)	. 7c	175	53232				1896382		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	t			(b) To	tal		
а	Contributions received or receivable from: (1) Employers	. 8a(1)	2	20000						
	(2) Participants	8a(2)								
	(3) Others (including rollovers)	. 8a(3)								
b	Other income (loss)	. 8b	16	60640						
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c						180640		
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d	2	29102						
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	. 8e								
f	Administrative service providers (salaries, fees, commissions)	. 8f		8388						
g	Other expenses									
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h					37490			
i	Net income (loss) (subtract line 8h from line 8c)	. 8i						143150		
j	Transfers to (from) the plan (see instructions)	8j								
Par	Part IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension 1A 3D	feature co	des from the List of Pla	an Cha	racteris	stic Co	des in the instru	ctions:		
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	les from the List of Plan	n Chara	cterist	ic Cod	es in the instruc	tions:		
Par	t V Compliance Questions									
10	During the plan year:				Yes	No	Ar	nount		
a	Was there a failure to transmit to the plan any participant contribu	itions withi	n the time period							
	described in 29 CFR 2510.3-102? (See instructions and DOL's V		7	40-		~				
b	Program)			10a		X				
	reported on line 10a.)			10b		X				
С	Was the plan covered by a fidelity bond?			10c		Χ				
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		X				
е	Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som the plan? (See instructions.)	ner person ne or all of	s by an insurance the benefits under	10e		X				
f				10e 10f		X				
g				10g		X				
— h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instru	uctions and 29 CFR	10g 10h						
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	he require	d notice or one of the	10h 10i						
	225 Marie 10 Francis and House applied dilder 20 Of It 2020.10	. •		701						

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Part	VI Pension Funding Compliance							
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sch (Form 5500) and line 11a below)		В	X	es No			
11a	Enter the unpaid minimum required contributions 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 ERISA?			Y	es X No			
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)							
а	a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver							
lf y	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						
С	Enter the amount contributed by the employer to the plan for this plan year	12c						
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d						
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No	N/A			
Part	VII Plan Terminations and Transfers of Assets							
13a	Has a resolution to terminate the plan been adopted in any plan year?		Yes	s X No)			
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a						
b	b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?							
С	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.)							
1	3c(1) Name of plan(s): 13c(2) EIN(s)		13c(3)	PN(s)			

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service Department of Labor

Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Actuarial Information

This schedule is required to be filed under section 104 of the Employee

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

Single-Employer Defined Benefit Plan

2017

This Form is Open to Public Inspection

OMB No. 1210-0110

Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

		1	7 ('		a baselination of	10.4.10.0.4	_			and and the	40	04/00	4 -		_
			7 or fiscal plan		r beginning 01	/01/201	7			and endin	g 12/	31/20	17		_
			nearest dollar												
	Caution: A	penalty of \$	1,000 will be as	ses	ssed for late filing of	this rep	ort unless reason	able cau	se is	establishe	d.				
	Name of pla								В	Three-di	git				
Е	BROKER B	UYOUT MEI	DIATION & CO	ISI	JLTING OF FLORID	A COR	P. PENSION PLA	N		plan num	nber (Pl	۷)	•	001	
~ -	N		alana an Para		(0.05			_		Lila a CC		Nicosala a a /F	-18.1\	_
	•				of Form 5500 or 5500 JLTING OF FLORID		5		D	Employer				:IN)	
	DINOILLY D	OTOOT ME		VOC	DETING OF TEORID	A CON	•				82-07	91333	3		
_					1		l		1		П				_
ET	ype of plan	X Single	Multiple-A		Multiple-B		F Prior year pla	n size: 🕽	10	0 or fewer	101	-500	More th	an 500	_
P	art I	Basic Info	rmation												
1	Enter the	valuation da	ite:	Мс	onth <u>12</u> Da	ay <u>31</u>	Year <u>20</u>	17							
2	Assets:														
	a Market	value									. 2a			1875298	
	b Actuari	al value									2b			1875298	
3	Funding 1	arget/particir	pant count brea	kdo	wn			(1)	Num	ber of	(2) Ve	ested F	unding	(3) Total Funding	_
		a. 900 pao.,	Jan 33 an 27 3					pa	rticip	ants	, ,	Targe	et	Target	
	a For reti	red participa	nts and benefic	iari	es receiving paymen	nt				0			0		0
	b For ter	minated vest	ed participants							0			0		0
	C For act	ve participar	nts							2			1142857	114285	7
	d Total									2			1142857	114285	7
4					ox and complete line				1				2001	200	İ
•								L			40				
		-			d at-risk assumptions						4a				_
					ptions, but disregard cutive years and dis						4b)			
5							<u> </u>				5			5.72 %	_
6											6			205415	_
		Enrolled Act									, •			200110	_
-	To the best of i	ny knowledge, th	ne information supplie											I assumption was applied in	
			and regulations. In n nate of anticipated ex			ion is reas	onable (taking into acco	ount the exp	periend	ce of the plan a	ind reason	able exp	ectations) and	d such other assumptions, in	1
	SIGN														_
	HERE												06/21/201	0	
•			Cian	t	ura of activori				_	-				0	_
121		ANDEDCO	J	iall	ire of actuary								Date		
KENNETH D. ANDERSON, A.S.A.						-		N41		17-00059		_			
					t name of actuary						IVIOST		t enrollmei		
	HE KENNE	TH D. ANDE	RSON CO., IN						_				71-371-15		_
10		IILL SQUAR	F FR3N	Fi	m name					Te	elephon	e num	ber (includ	ing area code)	
		MA 01742-2													
			Ac	ldre	ss of the firm				_						
If the	ootus = -	o not fully ==	floated carries ==	det	on or ruling promit-	otod	dor the etatute :-	oomslet	ina ti	nio oobod: ·I	0 0500	tha L	ov ond on		_
	actuary na	a not rully le	necieu any regi	ııal	on or ruling promulg	jat e u uff	uer lile statute III	complet	ii iy ti	no soneuul	e, unech	v u ie D	ox and Set		

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P	art II	Begin	ning of Year	Carryov	er and Prefunding B	alances						
					<u> </u>		(a) (Carryover balance		(b) P	refundir	ng balance
7		U	0 , ,		able adjustments (line 13 fr	•			0			0
8			•	•	nding requirement (line 35				0			0
9	Amount i	emaining	g (line 7 minus line	8)					0			0
10	Interest o	n line 9 ເ	using prior year's	actual retu	rn of <u>4.74</u> %				0			0
11	Prior yea	r's exces	s contributions to	be added	to prefunding balance:							
	a Preser	nt value o	f excess contribut	ions (line 3	88a from prior year)							156190
	b(1) Into Sch	erest on t nedule SE	he excess, if any, 3, using prior year	of line 38a 's effective	a over line 38b from prior year interest rate of	ear _%						0
	b(2) Inte	erest on I	ine 38b from prior	year Sche	edule SB, using prior year's	actual						
					or to add to profunding balan							0
	C Total available at beginning of current plan year to add to prefunding balance									156190		
d Portion of (c) to be added to prefunding balance									0			
12	2 Other reductions in balances due to elections or deemed elections									0		
13	3 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)											
P	art III	Fun	ding Percenta	ages								
14	4 Funding target attainment percentage								164.08%			
	5 Adjusted funding target attainment percentage											
16	6 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement											
17	7 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage											
Р	Part IV Contributions and Liquidity Shortfalls											
18					ar by employer(s) and emp	1						
(1)	(a) Date 'MM-DD-Y		(b) Amount p employer		(c) Amount paid by employees	(a) [(MM-DD)		(b) Amount p employer		(c) Amount paid by employees		
0	1/19/2017	,	, ,	20000	, ,		,	, ,	· /			,
											1	
						Totals ►	18(b)		20000	18(c)		0
19		•			uctions for small plan with a			ı ı				
					num required contributions				19a			0
	b Contrib	outions m	ade to avoid restr	ictions adj	usted to valuation date			-	19b			0
					red contribution for current y	ear adjusted to	o valuation o	date	19c			21084
20	-		tions and liquidity									V
		•	<u> </u>		e prior year?							Yes X No
				-	installments for the current	-	n a timely m	anner?			······∐	Yes No
	C If line	20a is "Ye	es," see instruction	ns and con	nplete the following table as		-f 4 -1- · 1					
		(1) 1st	<u> </u>		Liquidity shortfall as of er (2) 2nd	ia of quarter	of this plan (3)	year 3rd			(4) 4th	
		() ,	-		/-/		(0)	<u>-</u>			. /	
						1						

P	art V	Assumpti	ons Used to Determine	Funding Target and Tar	get Normal Cost					
21	Discount	rate:								
	a Segme	ent rates:	1st segment: 4.16%	2nd segment: 5.72 %	3rd segment: 6.48 %		N/A, full yield curve used			
	b Applica	able month (er	iter code)			21b	0			
22	Weighted	average retire	ement age			22	68			
23	Mortality	table(s) (see i	nstructions) X Pres	cribed - combined Pres	scribed - separate	Substitu	ite			
Pa	art VI I	Miscellane	ous Items							
24		•	•	arial assumptions for the current p	•		· ·			
25	Has a me	thod change b	peen made for the current plar	n year? If "Yes," see instructions	regarding required attach	nment	Yes X No			
26	26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment									
27				r applicable code and see instruct		27				
Pa	Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years									
28	Unpaid m	inimum requir	ed contributions for all prior ye	ears		28	0			
29				unpaid minimum required contribu		29	0			
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)						0			
Pa	Part VIII Minimum Required Contribution For Current Year									
31	Target no	ormal cost and	l excess assets (see instruction	ns):						
	a Target r	normal cost (li	ne 6)			31a	205415			
	b Excess	assets, if app	licable, but not greater than lir	ne 31a		31b	205415			
32	Amortizat	ion installmen	ts:		Outstanding Bala	nce	Installment			
	a Net sho	ortfall amortiza	tion installment							
					<u> </u>					
33	If a waive (Month _	r has been ap D	proved for this plan year, ente ay Year	er the date of the ruling letter gran) and the waived amount	ting the approval	33				
34	Total fund	ding requireme	ent before reflecting carryover	prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34	0			
				Carryover balance	Prefunding balar	nce	Total balance			
35			e to offset funding				0			
36	Additiona	I cash require	ment (line 34 minus line 35)			36	0			
37	Contribut	ions allocated	toward minimum required cor	ntribution for current year adjusted	I to valuation date (line	37	21084			
38	Present v	alue of excess	s contributions for current year	r (see instructions)		l l				
			•			38a	21084			
	b Portion	included in lin	e 38a attributable to use of pr	efunding and funding standard ca	arryover balances	38b	0			
39	Unpaid m	inimum requir	ed contribution for current yea	ar (excess, if any, of line 36 over li	ne 37)	39	0			
40	Unpaid m	inimum requir	ed contributions for all years			40	0			
Pa	rt IX	Pension	Funding Relief Under I	Pension Relief Act of 201	0 (See Instructions	s)				
41	If an elect	ion was made	to use PRA 2010 funding reli	ef for this plan:						
	a Schedu	le elected					2 plus 7 years 15 years			
	b Eligible plan year(s) for which the election in line 41a was made									
42	Amount o	f acceleration	adjustment			42				
43	Excess in	stallment acce	eleration amount to be carried	over to future plan years		43				

Broker Buyout Mediation & Consulting of Florida Corp. Pension Plan

Summary of Actuarial Assumptions and Method Plan Year: 1/1/2017 to 12/31/2017 Valuation Date: 12/31/2017

	For Fund	ding					
		Max	For 417	(e)	For Actuarial Equiv.		
Interest Rates	Seg 1: 4.16% 1	1.79%	Seg 1:	1.79%	Pre-Retirement: 5.50%		
	Seg 2: 5.72% 3	3.70%	Seg 2:	3.80%	Post-Retirement: 5.50%		
	Seg 3: 6.48% 4	1.56%	Seg 3:	4.71%			
Pre-Retirement							
Turnover	None		None		None		
Mortality	None			plicable Mortality om Notice 2016-50	None		
Assumed Ret Age	Normal retirement s years of participa			retirement age 62 and of participation	Normal retirement age 62 and 5 years of participation		
Future Salary Incr	3% SALARY SCA	LE	None		None		
Post-Retirement							
Mortality Male-modified RP2000 combined healthy male projected 32 & 24 years Female-modified RP2000 combined healthy female projected 32 & 24 years		male years RP2000 female		plicable Mortality om Notice 2016-50	GAR 94 without loads projected to 2002 with scale AA 50%M/50%F		
Assumed Benefit Form F	or Funding		Lump Sum				
Assumed Spouse's Age	Wives assumed to bage as husbands	be the same			Wives assumed to be the same age as husbands		
	Participant is assummarried to current s retirement if spouse birth is known	spouse at			Participant is assumed to be married to current spouse at retirement if spouse's date of birth is known		
Calculated Effective Inte	erest Rate		5.72%				
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 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).

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

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

Part I Annual Repor	t Identification Information	7				
For calendar plan year 2017 or	fiscal plan year beginning 01/01/20	17	and ending 12/3	1/2017		
A This return/report is for:	X a single-employer plan	a multiple-employer pla list of participating em	n (not multiemployer) (f ployer information in ac		-	
	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 mo	onths)		
C Check box if filing under:	Form 5558	automatic extension		DFVC p	rogram	
	special extension (enter desc	cription)				
Part II Basic Plan Inf	ormation—enter all requested in	nformation				
1a Name of plan				1b Thre	e-digit	
Broker Buyout Mediation & Cons	ulting of Florida Corp. Pension Plar	1		plan (PN)	number •	001
				1c Effec	tive date o 1/2011	fplan
2a Plan sponsor's name (empi Mailing address (include ro		•	oyer Identi 82-07913	fication Number 33		
City or town, state or provir Broker Buyout Mediation & Cons	uctions)	2c Spor	•	hone number 428-5151		
2845 N E 9th Street, Unit #801		2d Business code (see instructions) 523900				
Fort Lauderdale, FL 33304						
3a Plan administrator's name	and address 🛛 Same as Plan Spo	onsor.		3b Admi	nistrator's	EIN
				3c Admi	nistrator's	telephone number
4 If the name and/or EIN of this plan, enter the plan sp	ne plan sponsor or the plan name h onsor's name, EIN, the plan name	nas changed since the last re and the plan number from th	turn/report filed for e last return/report.	4b EIN	27-4194	476
a Sponsor's name Turner Lo		·		4d PN	001	
c Plan Name Turner Lonerga	an Corporation Pension Plan					
5a Total number of participant	s at the beginning of the plan year.	***************************************		5a		2
	s at the end of the plan year		1	5b		2
c Number of participants with	account balances as of the end of	f the plan year (only defined	contribution plans	5c		
•	articipants at the beginning of the p		l l	5d(1)		2
d(2) Total number of active to	articipants at the end of the plan ye	ear		5d(2)		2
e Number of participants wh	to terminated employment during the	ne plan year with accrued be	nefits that were less	5e		0
	to	hassasse od liiw toonerad	uniess reasonable cal	ise is esta	blished.	ashin a Cahadula
	other penalties set forth in the instruence and signed by an enrolled actuary,					y knowledge and
The state of the s	alore V = m	16/22/18	Theodore R. Turner			
HERE Signature of plan		Date	Enter name of individ	ual signing	as plan ad	ministrator
SIGN					······································	
HERE Signature of emp	loyer/plan sponsor	Date .	Enter name of individ	ual signing	as employ	Form 5500-SF (2017)
For Paperwork Reduction Act No	tice, see the Instructions for Form 55	VV-31 ,				v.170203

Form	5500-SF	2017

Dogo	2
Page	Z

b	Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of	an indepe	endent qualified public a	account	tant (IC	QPA)			
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility		•					X Ye	s No
C	If you answered "No" to either line 6a or line 6b, the plan cann If the plan is a defined benefit plan, is it covered under the PBGC ir If "Yes" is checked, enter the My PAA confirmation number from th	nsurance	program (see ERISA se	ection 4	1021)?] Yes ⊠N	o Not de	termined
Par	t III Financial Information								
-	Plan Assets and Liabilities		(a) Beginning	of Voc	. 1		/b) E	nd of Year	
	Total plan assets	7a	(a) beginning	17532			(b) L	1896	382
	Total plan liabilities	7a 7b			0			1000	0
	Net plan assets (subtract line 7b from line 7a)	7c		17532		····		1896	
		76	(a) Ameur						-
	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:	is it sieres	(a) Amoun	IL) Total	1 (4)
	(1) Employers	8a(1)		2000	00				
	(2) Participants	8a(2)			A)ESSEN PA				
	(3) Others (including rollovers)	8a(3)							
	Other income (loss)	8b		16064	40				Searth Control
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						1806	340
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		2910	02				
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e			Pilate			and the second	Maria J
f	Administrative service providers (salaries, fees, commissions)	8f		838	88				
g	Other expenses	8g							
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						37	490
i	Net income (loss) (subtract line 8h from line 8c)	8i						143	150
j	Transfers to (from) the plan (see instructions)	8i			7455			and the second	
Par	t IV Plan Characteristics	<u> </u>							
ALC: DOWNSHIPS	If the plan provides pension benefits, enter the applicable pension 1A 3D	feature co	odes from the List of PI	an Cha	racter	istic Co	odes in the i	nstructions:	
b	If the plan provides welfare benefits, enter the applicable welfare f	eature co	des from the List of Pla	n Char	acteris	tic Cod	des in the in	structions:	
Part	V Compliance Questions								
10	During the plan year:				Yes	No		Amount	
а	Was there a failure to transmit to the plan any participant contributes described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary l	Fiduciary Correction	10a		х			
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)			10b		х			
С	Was the plan covered by a fidelity bond?			10c	ļ	Х			
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		Х			
е	Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides son the plan? (See instructions.)	ne or all of	f the benefits under	10e		х			
f	Has the plan failed to provide any benefit when due under the pla	ın?		10f		X			
g	Did the plan have any participant loans? (If "Yes," enter amount a	as of year-	end.)	10g		Х			
•	If this is an individual account plan, was there a blackout period?	(See instr	ructions and 29 CFR	10h					
	2520.101-3.)						4 lognischtigtigtgam/gritikerneter		

Form	5500-SF	2017
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Page	3-	1

Part	Pension Funding Compliance				
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete So (Form 5500) and line 11a below)		SB	X Yes	No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	l .		0	
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 412.	on 302 c	of	Yes X	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, a granting the waiver	nd enter Da		of the letter ruling Year	
lf	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.				
<u>b</u>	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			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No N/A	
Part '	/II Plan Terminations and Transfers of Assets				
13a	Has a resolution to terminate the plan been adopted in any plan year?		Ye	s X 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 th control of the PBGC?	e		Yes X No	
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(which assets or liabilities were transferred. (See instructions.)	s) to			
1	3c(1) Name of plan(s): 13c(2) EIN(s))	13c(3) PN(s)	

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).

2017

OMB No. 1210-0110

This Form is Open to Public Inspection

▶ File as an attachment to	Form 5500 or 5500	-SF.	1		
For calendar plan year 2017 or fiscal plan year beginning 01/01/2017		and ending	12/3	1/2017	
Round off amounts to nearest dollar.					
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless r	reasonable cause is	established	<u> </u>		
A Name of plan	В	Three-dig	jit		001
Broker Buyout Mediation & Consulting of Florida Corp. Pension Plan		plan num	ber (PN)	•	
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D	Employer	Identificat	ion Number (E	IN)
Broker Buyout Mediation & Consulting of Florida Corp.	1	-0791333			-···· ,
E Type of plan: X Single Multiple-A Multiple-B F Prior ye	ear plan size: χ 100	or fewer	101-50	00 More th	an 500
Part I Basic Information					
1 Enter the valuation date: Month 12 Day 31 Ye	ear 2017				
2 Assets:					and the second s
a Market value			2a		1875298
b Actuarial value			2b		1875298
3 Funding target/participant count breakdown	(1) Numb participa	\$		ed Funding arget	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment		0		0	0
b For terminated vested participants		0		0	0
C For active participants		2		1142857	1142857
d Total		2		1142857	1142857
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	L.i.d		4a		
b Funding target disregarding prescribed at-risk assumptions, but disregarding transition rule f					
at-risk status for fewer than five consecutive years and disregarding loading fa			. 4b		
5 Effective interest rate			5		5.72 %
6 Target normal cost			6		205415
Statement by Enrolled Actuary					
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statem accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking combination, offer my best estimate of anticipated experience under the plan.	nents and attachments, if a into account the experience	ny, is complete of the plan ar	and accurated and reasonable	e. Each prescribed e expectations) and	assumption was applied in i such other assumptions, in
SIGN HERE Varieth U arden		. 06-	21-2	018	
Signature of actuary				Date	
Kenneth D. Anderson, A.S.A.				17-00059	
Type or print name of actuary			Most re	cent enrollmer	nt number
The Kenneth D. Anderson Co., Inc.				(971) 371-154	14
Firm name		Te	lephone n	umber (includ	ing area code)
12 Damonmill Square EB3N			-	•	·
Concord, MA 01742-2840					
Address of the firm					
If the actuary has not fully reflected any regulation or ruling promulgated under the sta	tute in completing th	is schedule	, check th	e box and see	•

P	art II	Beginning of Year	Carryove	er and Prefunding Bal	ances								
_				(a) Carryover balance (b			(b) P	(b) Prefunding balance					
-7 	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)					- 1				0			
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)									0			
9	Amount	remaining (line 7 minus line	8)					0			0		
10	Interest	on line 9 using prior year's	actual returi	n of4.74_%				0			0		
11	Prior ye	ar's excess contributions to	be added to	prefunding balance:									
	a Prese	ent value of excess contribu	tions (line 3	8a from prior year)		100.72					156190		
b(st on the excess, if any, of li chedule SB, using prior year		r line 38b from prior year interest rate of5.81_%							0		
				dule SB, using prior year's ac		2.200					0		
	C Total a	available at beginning of curre	ent plan year	to add to prefunding balance.							156190		
	d Portic	on of (c) to be added to prefe	unding bala	nce		1000				***************************************	0		
12	Other re	aductions in balances due to	elections o	r deemed elections				0			0		
				ne 10 + line 11d – line 12)				0			0		
5 1 1 1 1 1 1 1 1 1 1 1 1 1	Part III	Funding Percenta		10 10 1 1110 1110 1127	***************************************	1	<u></u>						
استنستنسا		····	·· ······							14	164.08 %		
						***************************************				15	140.65 %		
	Prior yea	ar's funding percentage for	purposes of	determining whether carryo	/er/prefur	nding balance	es may be used	to reduce	current	16	151.59 %		
17				ess than 70 percent of the fu						17	%		
11111111	art IV	Contributions and											
18	Contribu			r by employer(s) and employ									
(1	(a) Dat MM-DD-Y			(c) Amount paid by employees		Date D-YYYY)	(b) Amount employe		(c	(c) Amount paid by employees			
	01-19-201		20000										
	. '												

				e de la companya de l La companya de la companya de	Totals 🕨	18(b)		20000	18(c)		0		
19	Discou	nted employer contributions	– see instr	uctions for small plan with a	/aluation	date after the	beginning of th	e year:					
a Co	ntribution	s allocated toward unpaid m	ninimum red	uired contributions from prior	r years			19a			0		
b C	ontributio	ons made to avoid restriction	s adjusted	to valuation date	·····			19b			0		
С	Contrib	outions allocated toward minin	num require	d contribution for current year	adjusted t	o valuation da	ıte	19c			21084		
20	Quarterl	ly contributions and liquidity	shortfalls:										
	a Did th	ne plan have a "funding sho	rtfall" for the	prior year?							Yes X No		
	b If line	20a is "Yes," were required	l quarterly in	nstallments for the current ye	ar made	in a timely ma	anner?				Yes No		
				plete the following table as a									
		,		Liquidity shortfall as of end			year						
		(1) 1st		(2) 2nd	-	(3)	3rd	_		(4) 4th			
					1								

F	art V Assumptio	ons Used to Determin	e Funding Target and Targ	jet Normai Cost							
21	Discount rate:										
	a Segment rates:	1st segment: 4.16 %	2nd segment: 5.72 %	3rd segment: 6.48 %			☐ N/A, ful	l yield	curve	e used	
	b Applicable month (en	ter code)			21b		0				
22	Weighted average retire	ement age			22		68				
23	Mortality table(s) (see in	nstructions) X Pres	scribed - combined Pres	cribed - separate	Subst	itute					
P	art VI Miscellaned	ous Items									
24	_	· ·	parial assumptions for the current p	-				, , , , , , , ,	Yes	X No	
25	Has a method change b	een made for the current pla	n year? If "Yes," see instructions r	egarding required attach	ment				Yes		
26	Is the plan required to p	rovide a Schedule of Active F	Participants? If "Yes," see instructi	ons regarding required a	ttachme	ent			Yes	X No	
27			er applicable code and see instructi		27						
P	art VII Reconcilia	ation of Unpaid Minim	um Required Contribution	s For Prior Years							
28	Unpaid minimum require	ed contributions for all prior y	ears		28						0
29			unpaid minimum required contribu		29						0
30	Remaining amount of ur	npaid minimum required cont	ributions (line 28 minus line 29)	,	30						0
P	art VIII Minimum	Required Contribution	n For Current Year								
31	Target normal cost and	excess assets (see instruction	ons):								
	a Target normal cost (lin	ne 6)			31a					20541	5
	b Excess assets, if appl	icable, but not greater than li	ne 31a		31b					20541	5
32	Amortization installment	ts:		Outstanding Bala	nce		In	stallm	ent		
	/ Intortization installment	- ·		Catalanang Bala							
	a Net shortfall amortizat	tion installment									
	a Net shortfall amortization in Waiver amortization in If a waiver has been appropriate to the short and the short and the short amortization in	tion installmentnstallmentproved for this plan year, ento		ng the approval	33						
33	a Net shortfall amortizat b Waiver amortization in If a waiver has been app (Month	tion installment nstallment proved for this plan year, ento ay Year	er the date of the ruling letter grant	ng the approval							0
33	a Net shortfall amortizat b Waiver amortization in If a waiver has been app (Month	tion installment nstallment proved for this plan year, ento ay Year	er the date of the ruling letter grant) and the waived amount	ng the approval	33			al bala	ance		0
33	A Net shortfall amortization in the Waiver amortization in the Waiver has been appropriate (Month	tion installmentnstallmentproved for this plan year, entray Year nt before reflecting carryover	er the date of the ruling letter grant) and the waived amount r/prefunding balances (lines 31a - 3	ng the approval 1b + 32a + 32b - 33)	33			al bala	ance		0
33 34 35	A Net shortfall amortizat B Waiver amortization in If a waiver has been app (Month	tion installment nstallment proved for this plan year, enters ay Year ent before reflecting carryover e to offset funding	er the date of the ruling letter grant) and the waived amount r/prefunding balances (lines 31a - 3 Carryover balance	ng the approval 1b + 32a + 32b - 33) Prefunding balan	33			al bala	ance	ļ	
33 34 35 36	A Net shortfall amortization in the Waiver amortization in the Waiver has been appropriate (Month	nstallment proved for this plan year, entray Year ent before reflecting carryover te to offset funding ment (line 34 minus line 35) toward minimum required con	er the date of the ruling letter grant) and the waived amount r/prefunding balances (lines 31a - 3	ng the approval 1b + 32a + 32b - 33) Prefunding balan to valuation date (line	33 34			al bala	ance	ļ	0
33 34 35 36 37	A Net shortfall amortization in the Waiver amortization in the Waiver has been appropriate (Month	tion installment nstallment proved for this plan year, enters ay Year ent before reflecting carryover e to offset funding ment (line 34 minus line 35) toward minimum required conservations	er the date of the ruling letter grant) and the waived amount r/prefunding balances (lines 31a - 3 Carryover balance	ng the approval 1b + 32a + 32b - 33) Prefunding balan to valuation date (line	33 34 ce			al bala	ance	1	0
33 34 35 36 37	a Net shortfall amortizat b Waiver amortization in If a waiver has been app (Month	nstallment proved for this plan year, entary Year not before reflecting carryover e to offset funding ment (line 34 minus line 35) toward minimum required consecutives.	er the date of the ruling letter grant) and the waived amount r/prefunding balances (lines 31a - 3 Carryover balance ntribution for current year adjusted ar (see instructions)	ng the approval 1b + 32a + 32b - 33) Prefunding balan to valuation date (line	33 34 ce			al bala	ance	1	0 0 4
33 34 35 36 37	a Net shortfall amortizat b Waiver amortization in If a waiver has been app (Month	tion installment Installment	er the date of the ruling letter grant) and the waived amount r/prefunding balances (lines 31a - 3 Carryover balance ntribution for current year adjusted	ng the approval 1b + 32a + 32b - 33) Prefunding balan to valuation date (line	33 34 ce 36 37			al bala	ance	2108-	0 0 4
33 34 35 36 37 38	a Net shortfall amortizat b Waiver amortization in If a waiver has been app (Month	nstallment proved for this plan year, entray Year ent before reflecting carryover the to offset funding toward minimum required contributions for current year gray of line 37 over line 36)	er the date of the ruling letter grant	ng the approval 1b + 32a + 32b - 33) Prefunding balan to valuation date (line	33 34 ce 36 37			al bala	ance	2108-	0 0 4 4 4
33 34 35 36 37	a Net shortfall amortizat b Waiver amortization in If a waiver has been app (Month	nstallment proved for this plan year, entary Year Year et offset funding toward minimum required contributions for current year of line 37 over line 36)	er the date of the ruling letter grant) and the waived amount r/prefunding balances (lines 31a - 3 Carryover balance ntribution for current year adjusted	ng the approval 1b + 32a + 32b - 33) Prefunding balan to valuation date (line rryover balances	33 34 ce 36 37 38a 38b			al bala	ance	2108-	0 0 4 34 0
33 34 35 36 37 38 39 40	a Net shortfall amortizat b Waiver amortization in If a waiver has been app (Month	nstallment	er the date of the ruling letter grant	ng the approval 1b + 32a + 32b - 33) Prefunding balan to valuation date (line rryover balances	33 34 ce 36 37 38a 38b 39 40			al bala	ance	2108-	0 0 4 0 0
33 34 35 36 37 38 39 40 Pa	a Net shortfall amortizat b Waiver amortization in If a waiver has been app (Month	tion installment	er the date of the ruling letter grant	ng the approval 1b + 32a + 32b - 33) Prefunding balan to valuation date (line rryover balances ne 37)	33 34 ce 36 37 38a 38b 39 40		Tol			2108-	0 0 4 0 0
33 34 35 36 37 38 39 40 Pa	a Net shortfall amortizat b Waiver amortization in If a waiver has been app (Month	tion installment	er the date of the ruling letter grant	ng the approval 1b + 32a + 32b - 33) Prefunding balan to valuation date (line rryover balances ne 37)	33 34 ce 36 37 38a 38b 39 40	<u> </u>	Tol	rs []15	2108 2108 2108 years	0 0 4 0 0
33 34 35 36 37 38 39 40 Pa	a Net shortfall amortizat b Waiver amortization in If a waiver has been app (Month	tion installment	er the date of the ruling letter grant	ng the approval 1b + 32a + 32b - 33) Prefunding balan to valuation date (line ryover balances	33 34 ce 36 37 38a 38b 39 40	22008	Tol]15	2108-	0 0 4 0 0
33 34 35 36 37 38 39 40 Pa 41	a Net shortfall amortizat b Waiver amortization in If a waiver has been app (Month	nstallment	er the date of the ruling letter grant	ng the approval 1b + 32a + 32b - 33) Prefunding balan to valuation date (line rryover balances ne 37) O (See Instructions	33 34 ce 36 37 38a 38b 39 40	<u> </u>	Tol	rs []15	2108 2108 2108 years	0 0 4 0 0

Broker Buyout Mediation & Consulting of Florida Corp. Pension Plan

Weighted Average Retirement Age Plan Year: 1/1/2017 to 12/31/2017 Valuation Date: 12/31/2017

Assumed Retirement Age - 100% of the participants are assumed to retire at the date the plan's normal retirement age is attained, which is defined as:

The later of:

Attainment of age 62 Completion of 5 years of participation from beginning of entry year

Participants who have passed their Normal Retirement Date as defined above are assumed to retire on the valuation date.

Weighted average retirement age 68

Broker Buyout Mediation & Consulting of Florida Corp. Pension Plan

Summary of Plan Provisions Plan Year: 1/1/2017 to 12/31/2017 Valuation Date: 12/31/2017

Plan Effective Date

January 1, 2011

Plan Year

From January 1, 2017 to December 31, 2017

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

Normal Retirement Age

All participants are eligible to retire with their full retirement benefit on the later of the following:

Attainment of age 62
Completion of 5 years of participation from beginning of entry

Normal Retirement Benefit

Upon normal retirement each participant will be entitled to a benefit payable in the normal form equal to the following:

10% of average compensation per credited year of service with a maximum of 10 years. Credited years are 12-month periods from date of entry to the anniversaries of date of entry excluding years with less than 1,000 hours.

The maximum monthly benefit is the lesser of \$17,916.66 and 100% of the highest 3-year average salary, subject to service requirements.

The benefit is based on average salary during the highest 3 consecutive years of service from date of hire.

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.

Credited years are 12-month periods from date of entry to the

anniversaries of date of entry excluding the following:

Years with less than 1,000 hours

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	20

Attachment to 2017 Schedule SB, Part V - EIN: 82-0791333 PN: 001

Broker Buyout Mediation & Consulting of Florida Corp. Pension Plan

Summary of Plan Provisions Plan Year: 1/1/2017 to 12/31/2017 Valuation Date: 12/31/2017

3	40
4	60
5	80
6	100

Credited years are plan years from date of hire excluding the following:

Years with less than 1,000 hours

Top-Heavy Minimum Benefit

Each participant will be entitled to a minimum accrued benefit equal to the following:

2% of average compensation times credited years

Credited years are plan years from the first day of the plan year containing date of entry excluding the following:

Years with less than 1,000 hours Years plan is not top-heavy

with a maximum of 10 years

Benefit is based on average salary during the highest 5 consecutive years of employment

Top-Heavy Normal Form

A benefit payable for the life of the participant

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