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		Identification Information				
For calend	dar plan year 2017 or fi	iscal plan year beginning 01/01/2	2017	and ending 12	2/31/2017	
A This re	eturn/report is for:	x a single-employer plan		plan (not multiemployer) (lemployer information in ac		
		a one-participant plan	a foreign plan			
B This ret	turn/report is	the first return/report	the final return/report	t		
		an amended return/report	a short plan year retu	urn/report (less than 12 me	onths)	
C Check	box if filing under:	Form 5558	automatic extension		DFVC prog	ıram
		special extension (enter descr	ription)			
Part II	Basic Plan Info	ormation—enter all requested in	formation			
1a Name HODDER &	of plan COMPANY, PLLC CA	ASH BALANCE PLAN			1b Three-d plan nui (PN) ▶	mber
					1c Effective	e date of plan 01/01/2015
		oyer, if for a single-employer plan)) Payl			er Identification Number
		m, apt., suite no. and street, or P.C ce, country, and ZIP or foreign post		structions)	(EIN)	91-2074999
-	COMPANY, PLLC	, , ,	3,	,	2c Sponso	r's telephone number 253-284-9900
					2d Busines	s code (see instructions)
	VENUE, STE. 201					541211
TACOIVIA, V	VA 98406-5419					
3a Plan a	administrator's name a	nd address X Same as Plan Spor	nsor.		3b Adminis	trator's EIN
					3c Adminio	tratar'a talanhana numbar
					3C Adminis	trator's telephone number
		e plan sponsor or the plan name hap onsor's name, EIN, the plan name a			4b EIN	
	sor's name				4d PN	
C Plan N	Name					
52 Total	number of portion onto	at the hearing of the plan year			5a	3
_	•	s at the beginning of the plan year			5b	3
		s at the end of the plan year		i		<u> </u>
		account balances as of the end of		-	5c	
d(1) Tot	tal number of active pa	articipants at the beginning of the pl	an year		5d(1)	3
		articipants at the end of the plan year			5d(2)	3
		terminated employment during the			5e	0
		or incomplete filing of this return				
SB or Sch		ther penalties set forth in the instructed signed by an enrolled actuary, a splete.				
SIGN	Filed with authorized	I/valid electronic signature.	02/02/2018	JOHN HODDER		_
HERE	Signature of plan a	administrator	Date	Enter name of individu	ual signing as	plan administrator
SIGN						
HERE	Signature of emplo	oyer/plan sponsor	Date	Enter name of individu	ual signing as	employer or plan sponsor

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b	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 "Yes" is checked, enter the My PAA confirmation number from the		-					Not determined . (See instructions.)		
Pa	t III Financial Information									
7	Plan Assets and Liabilities		(a) Beginning (of Year			(b) End	of Year		
а	Total plan assets	7a	12	25635				197405		
b	Total plan liabilities	7b								
С	Net plan assets (subtract line 7b from line 7a)	7c	1:	25635				197405		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt			(b)	Γotal		
a	Contributions received or receivable from: (1) Employers	8a(1)		75600						
	(2) Participants	8a(2)								
	(3) Others (including rollovers)	8a(3)								
b	Other income (loss)	8b		-3830						
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						71770		
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d								
e	Certain deemed and/or corrective distributions (see instructions)	8e								
f	Administrative service providers (salaries, fees, commissions)	8f								
g	Other expenses	8g								
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						0		
_	Net income (loss) (subtract line 8h from line 8c)	8i						71770		
	Transfers to (from) the plan (see instructions)	8j								
	t IV Plan Characteristics									
9a 	If the plan provides pension benefits, enter the applicable pension 1C	feature co	des from the List of Pi	an Cha	racteris	stic Co	des in the ins	tructions:		
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Pla	n Chara	acterist	ic Cod	es in the instr	uctions:		
Par	t V Compliance Questions									
10	During the plan year:				Yes	No		Amount		
а	Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-102? (See instructions and DOL's Verogram)	oluntary F	iduciary Correction	10a		X				
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	? (Do not	include transactions	10b		X				
С				10c	Χ			500000		
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.)	10e		X						
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X				
g				10g		X				
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	•		10h		Х				
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			10i						

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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 302 of ERISA?							
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)						
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, an granting the waiver	d enter t Day		of the letter Year	ruling		
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	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			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(s which assets or liabilities were transferred. (See instructions.)) 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

For calendar plan year 2017 or fiscal plan year beginning	, ,	▶ File as an atta	achment to Form 5500 o	or 5500-SF.			
Part I Basic Information I Enter the valuation date: Month 12 Day 31 Year 2017 2 Assets: 22 121805 A Name of plan with the valuation date: Month 12 Day 31 Year 2017 2 Assets: 22 121805 3 Funding target/participant count breakdown (1) Number of participants and participants are diversified participants and beneficiaries receiving payment (2) Vested Funding target disregarding prescribed at-risk assumptions. 3 132200 132200 d Total. 4 If the plan is in at-risk status, check the box and complete lines (a) and (b). 4 If the plan is in at-risk status, check the box and sereptions exist the soft of my knowledge in the statute of the plan and recorders well represented assumptions assequed in the society of the plan and recorders well represented assertions and sereptions in the society of the plan and exceptions and personal disregarding processing to a secure of the plan and exceptions and personal disregarding processing the participants and the processing payment of the plan is in at-risk status, check the box and complete lines (a) and (b). 4 Descriptions are reflecting admits assumptions assumptions assumptions assumptions assumptions and sereptions are considered assumptions assumptions and sereptions are considered assumptions assumptions and complete lines (a) and (b). 4 Descriptions are considered assumptions assumptions assumptions and constructions. Entire prescribed assumptions assumptions are considered with the plan and resourced assumptions assumption in assertions and disreperding loading factor and the separation of accounts. Entire prescribed assumption assumption in assertion in the operation and constructs. Entire prescribed assumption in assertion in the operation of accounts. Entire prescribed advantages and such other sessengers in conformation, the rity body calculation of accounts the experience of the plan and resourced expectations and such other sessengers. In conformation, the rity body calculation of accounts the experience of the plan and resourced expectations and such other ses	For calendar plan year 2017 or fiscal plan	n year beginning 01/01/20	17	and ending	12/31/2	2017	
A Name of plan HODDER & COMPANY, PLLC CASH BALANCE PLAN C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF HODDER & COMPANY, PLLC D Employer Identification Number (EIN) 91-2074999 E Type of plan: Single	▶ Round off amounts to nearest dolla	ar.					
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	Caution: A penalty of \$1,000 will be a	assessed for late filing of this rep	port unless reasonable c	ause is established			
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF HODDER & COMPANY, PLLC E Type of plan: Single	·	5		B Three-dig	it		
E Type of plan: Single Multiple-B F Prior year plan size: 100 or fewer 101-500 More than 500 Part I Basic Information 1 Enter the valuation date: Month 12 Day 31 Year 2017 2 Assets: 2a 121805 b Actuarial value 2a 121805 b Actuarial value 2a 121805 3 Funding target/participant count breakdown participants and beneficiaries receiving payment participants and beneficiaries receiving payment participants and beneficiaries receiving payment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	HODDER & COMPANY, PLLC CASH	BALANCE PLAN		plan numb	er (PN)	<u> </u>	002
E Type of plan: Single Multiple-B F Prior year plan size: 100 or fewer 101-500 More than 500 Part I Basic Information 1 Enter the valuation date: Month 12 Day 31 Year 2017 2 Assets:							
E Type of plan: Single Multiple-B F Prior year plan size: 100 or fewer 101-500 More than 500 Part I Basic Information 1 Enter the valuation date: Month 12 Day 31 Year 2017 2 Assets:	C Plan sponsor's name as shown on line	2a of Form 5500 or 5500-SF		D Employer I	dentification	on Number (E	IN)
Part Basic Information 1 Enter the valuation date: Month 12 Day 31 Year 2017	•						,
Part Basic Information 1 Enter the valuation date: Month 12 Day 31 Year 2017			_				
1 Enter the valuation date: Month 12 Day 31 Year 2017 2 Assets: a Market value	E Type of plan: X Single Multiple-A	A Multiple-B	F Prior year plan size:	X 100 or fewer	101-500	More th	an 500
2 Assets: a Market value	Part I Basic Information						
a Market value	1 Enter the valuation date:	Month 12 Day 31	Year <u>2017</u>	_			
b Actuarial value	2 Assets:						
3 Funding target/participants count breakdown a For retired participants and beneficiaries receiving payment. b For terminated vested participants. c For active participants. d O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	a Market value				2a		121805
a For retired participants and beneficiaries receiving payment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	b Actuarial value				2b		121805
b For terminated vested participants	3 Funding target/participant count bre	akdown	,	,			
C For active participants 3 132200 132200 d Total 3 132200 132200 4 If the plan is in at-risk status, check the box and complete lines (a) and (b) 3 132200 5 Funding target disregarding prescribed at-risk assumptions. 4a 4b	a For retired participants and benefi	iciaries receiving payment		0		0	0
d Total	b For terminated vested participants	s		0		0	0
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	C For active participants			3		132200	132200
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	d Total			3		132200	132200
a Funding target disregarding prescribed at-risk assumptions. b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor. 5 Effective interest rate. 5 5 5.04 % 6 Target normal cost. 6 6 88976 Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan. Signal Bignature of actuary Date DANIEL J. VAN MIEGHEM Type or print name of actuary Most recent enrollment number PYRAMID PENSION SERVICES Firm name Telephone number (including area code) Address of the firm If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see	-			П			
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor. 5 Effective interest rate					. 4a		
at-risk status for fewer than five consecutive years and disregarding loading factor		·					
6 Target normal cost							
Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan. Signa Bignature of actuary Date DANIEL J. VAN MIEGHEM Type or print name of actuary PYRAMID PENSION SERVICES Firm name Firm name Address of the firm Address of the firm If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see	5 Effective interest rate				+		5.04 %
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan. SIGN					. 6		68976
Signature of actuary DANIEL J. VAN MIEGHEM Type or print name of actuary Most recent enrollment number PYRAMID PENSION SERVICES 805-845-1630 Firm name Firm name Address of the firm If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see	To the best of my knowledge, the information supp accordance with applicable law and regulations. In	my opinion, each other assumption is reas					
Type or print name of actuary Most recent enrollment number PYRAMID PENSION SERVICES Firm name P.O. BOX 12605 SAN DIEGO, CA 91222 Address of the firm If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see						07/16/201	8
Type or print name of actuary PYRAMID PENSION SERVICES 805-845-1630 Firm name Firm name Address of the firm If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see	Sig	gnature of actuary				Date	
PYRAMID PENSION SERVICES Firm name P.O. BOX 12605 SAN DIEGO, CA 91222 Address of the firm If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see	DANIEL J. VAN MIEGHEM					17-02290	ı
Firm name P.O. BOX 12605 SAN DIEGO, CA 91222 Address of the firm If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see	Туре о	r print name of actuary			Most rec	ent enrollmer	nt number
P.O. BOX 12605 SAN DIEGO, CA 91222 Address of the firm If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see	PYRAMID PENSION SERVICES			<u></u>		805-845-16	30
If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see		Firm name		Tel	ephone nu	ımber (includ	ing area code)
	A	Address of the firm					
	If the actuary has not fully reflected any reginstructions	gulation or ruling promulgated u	nder the statute in compl	eting this schedule	, check the	e box and see	e

Page	2 -	ľ
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Pa	art II	Begin	ning of Year	Carryov	er and Prefunding Ba	alances								
	•							(a) C	arryover balan	ice	(b) F	refundin	g balance	
7		0	0 , ,		able adjustments (line 13 fro	•				0			0	
8			•	•	nding requirement (line 35 fr	•				0			0	
9	9 Amount remaining (line 7 minus line 8)										0			
10	Interest o	n line 9 ເ	using prior year's	actual retur	n of <u>-0.11</u> %					0			0	
11	Prior yea	r's exces	s contributions to	be added t	o prefunding balance:									
	a Presen	it value o	f excess contribut	ions (line 3	8a from prior year)								204	
					over line 38b from prior year interest rate of								0	
	` '		•	•	dule SB, using prior year's a								0	
	C Total a	vailable a	t beginning of curre	ent plan yea	r to add to prefunding balanc	e							204	
	d Portion	of (c) to	be added to prefe	unding bala	ance								0	
12	Other rec	luctions i	n halances due to	elections	or deemed elections					0			0	
					ine 10 + line 11d – line 12) .		1			0			0	
	art III		ding Percenta				1				1			
												14	92.13%	
												15	97.60%	
16 Discussion for the state of							16	98.98%						
17	_				less than 70 percent of the							17	%	
Р	art IV	Con	tributions an	d Liquid	ity Shortfalls							•		
18					ar by employer(s) and emplo									
(N	(a) Date MM-DD-Y		(b) Amount p employer		(c) Amount paid by employees	(a) (MM-D	Date D-YY		(b) Amoun employ		(0	(c) Amount paid by employees		
0	1/17/2018			50000	0									
0	2/09/2018	}		25600	0									
						Totals 1	•	18(b)		756	00 18(c)		0	
19	Discount	ed emplo	yer contributions	– see instru	uctions for small plan with a	valuation (date a	after the	beginning of th	ne year:				
	a Contrib	outions a	llocated toward ur	npaid minim	num required contributions f	rom prior y	ears.			. 19a			0	
	b Contrib	outions m	ade to avoid restr	ictions adju	usted to valuation date					. 19b			0	
	C Contrib	outions all	ocated toward min	imum requii	red contribution for current ye	ar adjusted	to va	luation d	ate	. 19c			74548	
20	Quarterly	contribu	tions and liquidity	shortfalls:									_	
	a Did the	e plan ha	ve a "funding sho	rtfall" for the	e prior year?							X	Yes No	
	b If line 2	20a is "Ye	es," were required	l quarterly i	installments for the current y	ear made	in a t	imely ma	anner?			X	Yes No	
	C If line 2	20a is "Ye	es," see instruction	ns and com	nplete the following table as	applicable	:							
Liquidity shortfall as of end of quarter of this plan year						(4) 41								
		(1) 1st	l .		(2) 2nd			(3)	3rd			(4) 4th		

В	art V	Accumpti	one Head to Dator	mino	Funding Target and Ta	raot Normal C	·oct						
21	Discount		ons used to Deter	IIIIIIe	runung rarget and ra	irget Normai C	031						
	a Segme	Í	1st segment:		2nd segment:	3rd se	gment:			Π Ν Ι/Λ (:-	11	1.1	
			4.16%		5.72%		6.48 %	1		N/A, fu	li yie	eld cui	ve used
	b Applica	able month (er	nter code)					21				4	
22	Weighted	d average retire	ement age					22				65	
23	Mortality	table(s) (see i	instructions) X	Pres	cribed - combined Pro	escribed - separate		Sub	stitute				
Pa	art VI	Miscellane	ous Items										
24		•	·		arial assumptions for the curren							_	es X No
25	25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment												
26	Is the pla	n required to p	provide a Schedule of Ac	ctive P	articipants? If "Yes," see instru	ctions regarding re	quired a	attachi	nent		[Υe	es X No
27					applicable code and see instru			27	,				
Pa	art VII	Reconcilia	ation of Unpaid Mi	nimu	ım Required Contribution	ons For Prior \	ears/						
28	Unpaid m	ninimum requir	red contributions for all p	rior ye	ars			28	}				0
29								29)				0
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)							30	١				0
Pa	Part VIII Minimum Required Contribution For Current Year												
31	Target n	ormal cost and	d excess assets (see inst	tructio	ns):								
	a Target	normal cost (lii	ne 6)					31	а				68976
				han lin	e 31a	1		31	o				0
32	Amortiza	tion installmen	nts:			Outstandi	ng Bala	nce		Ir	ıstal	lment	
	_							1039	5				1742
						- L							
					r the date of the ruling letter gra) and the waived amount .			33					
34	Total fund	ding requireme	ent before reflecting carry	yover/	prefunding balances (lines 31a	- 31b + 32a + 32b	- 33)	34					70718
					Carryover balance	Prefundir	ng balar	nce		То	tal b	alanc	е
35			se to offset funding		0			0					0
36	Additiona	ıl cash require	ment (line 34 minus line	35)				36	;				70718
37					tribution for current year adjuste			37	'				74548
38	Present v	alue of excess	s contributions for curren	nt year	(see instructions)								
	a Total (e	excess, if any,	of line 37 over line 36)					38	а				3830
	b Portion	included in lin	ne 38a attributable to use	e of pre	efunding and funding standard	carryover balances		38					0
39	Unpaid m	ninimum requir	red contribution for currer	nt yea	r (excess, if any, of line 36 over	line 37)		39					0
								40					0
	rt IX	l .			Pension Relief Act of 20	10 (See Instru	ctions	5)					
41	If an elect	tion was made	to use PRA 2010 fundin	ng relie	ef for this plan:								
	a Schedu	ıle elected							2	plus 7 yea	rs	1	5 years
	b Eligible	plan year(s) f	for which the election in li	line 41	a was made			<u>[</u>	2008	2009	20	010	2011
42	Amount o	f acceleration	adjustment					42	:				
43	Excess in	stallment acce	eleration amount to be ca	arried (over to future plan years			43	,				

Cash Balance Plan

Plan Number: 002

EIN: 91-2074999

Statement of Actuarial Assumptions/Methods

Schedule SB, Part V

Plan Year: 12/31/2017

1. Funding Method As Prescribed in IRC Section 430

2. Interest Rates for Funding 4 Lookback Months Prior to End of Plan Year

		<u>Current</u>	<u>Average</u>	or Minimum
Years 0-5	Segment Rate 1	1.73%	4.62%	4.16%
Years 6-20	Segment Rate 2	3.78%	6.35%	5.72%
Years Over 20	Segment Rate 3	4.69%	7.20%	6.48%

3. Mortality for Funding

Pre-Retirement None

Post-Retirement Projection Based on Projection Scale AA

and the RP-2000 Static Combined Male and Static Combined Female Mortality Table

4. Interest Rates per Internal Revenue Code 12 Lookback Months Prior to End of Plan Year

 Years 0-5
 Segment Rate 1
 2.04%

 Years 6-20
 Segment Rate 2
 4.03%

 Years > 20
 Segment Rate 3
 4.82%

5. Mortality per Internal Revenue Code

Pre-Retirement None

Post-Retirement Applicable Mortality Table from Rev. Rul. 2006-67 - Unisex

6. Interest Rates for Plan Actuarial Equivalence

Pre-Retirement 5.00% Post-Retirement 5.00%

7. Mortality for Plan Actuarial Equivalence

Pre-Retirement None

Post-Retirement Applicable Table for Plan Year under IRC 417(e)

8. Assumptions for 410(b) and 401(a)(4) Testing and Compliance

Pre-Retirement Interest 8.50%
Post-Retirement Interest 8.50%
Pre-Retirement Mortality None

Post-Retirement Mortality 1971 Group Annuity Table - Male Rates

Testing Age Normal Retirement Age
Permissively Aggregated Plans Tested as Single Plan

Note: These Assumptions are Utilized to Determine Compliance and, in Order to Pass Testing Might be Changed for This Plan Year or any Other Plan Year

9. Benefit Form for Funding Lump Sum

Assumed Retirement Age Normal Retirement Age

11. Effective Interest Rate

This Year 5.04% Last Year 5.03%

12. Actual Interest Rate

This Year -3.98% Last Year -0.11%

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		t Identification Information						
For calend	dar plan year 2017 or	fiscal plan year beginning	01/01/2017	and ending	12/31/2	2017		
A This re	eturn/report is for:	X a single-employer plan	a multiple-employer pla list of participating em	an (not multiemployer) (fingles) in ac				
		a one-participant plan	a foreign plan					
B This ref	turn/report is	the first return/report	the final return/report					
		an amended return/report	a short plan year return	n/report (less than 12 mo	onths)			
C Check	box if filing under:	Form 5558	automatic extension		DFVC progra	ım		
		special extension (enter descr	ription)					
Part II	Basic Plan Info	ormation—enter all requested in	formation					
1a Name	of plan				1b Three-dig	it		
Hodder	& Company, PL	LC Cash Balance Plan			plan numl (PN) ▶			
					1c Effective	date of plan		
					01/01/2			
		oyer, if for a single-employer plan) om, apt., suite no. and street, or P.C) Pov)			Identification Number		
		ce, country, and ZIP or foreign post		uctions)		-2074999		
Hodder	& Company, P	LLC			2C Sponsors	s telephone number		
2510 6	- l- 7 QI	0.01				code (see instructions)		
3518 61	th Avenue, St	e. 201			541211	•		
acoma		WA 98406-541	9					
/	idministrator's name a	nd address X Same as Plan Spor			3b Administra	ator's EIN		
					3c Administra	ator's telephone number		
		e plan sponsor or the plan name ha			4b EIN			
	lan, enter the plan spo or's name	onsor's name, EIN, the plan name a	nd the plan number from th	e last return/report.	4d PN			
C Plan N					70 FN			
5a Total	number of participants	at the beginning of the plan year			5a	3		
		at the end of the plan year			5b	3		
		account balances as of the end of			5c			
d(1) Tota	al number of active pa	articipants at the beginning of the plant	an year		5d(1)	3		
d(2) Tot	al number of active pa	articipants at the end of the plan yea	ar		5d(2)	3		
		terminated employment during the			5e	0		
		or incomplete filing of this return			ıse is establish			
SB or Sche		her penalties set forth in the instruction and signed by an enrolled actuary, a plete.						
SIGN	dish	Holde		JOHN HODDER				
HERE	Signature of plan a	dministrator	Date 42/18	Enter name of individu	individual signing as plan administrator			
IGN					-			
ERE	Signature of emplo	yer/plan sponsor	Date	Enter name of individu	ual signing as er	mployer or plan sponsor		

***	EEOO	\circ	0047
Form	DOLLO-	·>>⊩	2017

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Part III Financial Information Financial Information	X Yes No
C If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?	X Yes No
Part III Financial Information Financial Information 7 Plan Assets and Liabilities (a) Beginning of Year (b) End 8 Total plan assets Ta 1.25 , 6.35 9 Total plan liabilities 7b 1.25 , 6.35 10 Total plan liabilities 7c 1.25 , 6.35 11 Total plan liabilities 7c 1.25 , 6.35 12 Total plan liabilities 7d 1.25 , 6.35 13 Income, Expenses, and Transfers for this Plan Year (a) Amount (b) Temployers Total plan plan sective of receivable from:	Not determined
Part III Financial Information 7 Plan Assets and Liabilities 7a 125,635 b Total plan assets. 7a 125,635 c Net plan assets (subtract line 7b from line 7a) 7c 125,635 8 Income, Expenses, and Transfers for this Plan Year (a) Amount (b) T a Contributions received or receivable from: (1) Employers 8a(1) 75,600 (2) Participants. 8a(2) (3) Others (including rollovers) 8a(3) b Other income (loss) 8a(3), and 8b) 8c c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c d Benefits paid (including direct rollovers and insurance premiums to provide benefits) 8d e Certain deemed and/or corrective distributions (see instructions) 8e f Administrative service providers (salaries, fees, commissions) 8f g Other expenses 8d h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h i Net income (loss) (subtract line 8h from line 8c) 8i j Transfers to (from) the plan (see instructions) 8j Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the inst	(See instructions.)
7 Plan Assets and Liabilities (a) Beginning of Year (b) End a Total plan assets	
a Total plan assets	-f Voor
b Total plan liabilities	197,405
C Net plan assets (subtract line 7b from line 7a)	137,103
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers	197,405
a Contributions received or receivable from: (1) Employers 8a(1) 75,600 (2) Participants 8a(2) (3) Others (including rollovers) 8a(3) b Other income (loss) 8b -3,830 c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c d Benefits paid (including direct rollovers and insurance premiums to provide benefits) 8d e Certain deemed and/or corrective distributions (see instructions) 8e f Administrative service providers (salaries, fees, commissions) 8f g Other expenses 8g h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h i Net income (loss) (subtract line 8h from line 8c) 8i j Transfers to (from) the plan (see instructions) 8j Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the inst	
(1) Employers 8a(1) 75,600 (2) Participants 8a(2) (3) Others (including rollovers) 8a(3) b Other income (loss) 8b -3,830 c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c d Benefits paid (including direct rollovers and insurance premiums to provide benefits) 8d e Certain deemed and/or corrective distributions (see instructions) 8e f Administrative service providers (salaries, fees, commissions) 8f g Other expenses 8g h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h i Net income (loss) (subtract line 8h from line 8c) 8i j Transfers to (from) the plan (see instructions) 8j Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the inst	Otal
(3) Others (including rollovers)	
b Other income (loss)	
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	
to provide benefits)	71,770
f Administrative service providers (salaries, fees, commissions)	
g Other expenses	
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)	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 inst	71,770
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 inst	
1C	ructions:
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instru	uctions:
Part V Compliance Questions	
10 During the plan year: Yes No A	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	
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?	500,000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	
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.)	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) 10h	
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	

Form	5500-SF	2017

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Page 3-		
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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 So (Form 5500) and line 11a below)			X Yes 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 302 of ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)						
а	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 Dav		of the letter ruling Year		
If	ou 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				
	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				
<u>e</u>	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?		Yes	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 the control of the PBGC?	e		Yes 🛛 No		
c If, during this plan year, any assets or fiabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)						
		s) to				
	which assets or liabilities were transferred. (See instructions.)	s) to 2) EIN(s)		13c(3) PN(s)		
	which assets or liabilities were transferred. (See instructions.)			13c(3) PN(s)		
	which assets or liabilities were transferred. (See instructions.)			13c(3) PN(s)		
	which assets or liabilities were transferred. (See instructions.)			13c(3) PN(s)		
	which assets or liabilities were transferred. (See instructions.)			13c(3) PN(s)		
	which assets or liabilities were transferred. (See instructions.)			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 6069 of the Internal Revenue Code (the Code).

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

C Plan sponsor's name as shown on line 2s of Form 5500 or 5500-SF D Employer Identification Number (EIN)		▶ File as	an attachment to Form	5500 or 5500-SF.			
A Name of plan Hodder & Company, PLLC Cash Balance Plan Hodder & Company, PLLC Cash Balance Plan B	For calendar plan year 2017 or fisc	al plan year beginning	01/01/2017	and endin	9	12/31/20	17
Part Basic Information Part			this report unless reason	nable cause is established	i.		
E type of plans: Single Multiple-B F Prior year plan size: 100 or flower 101-500 More than 500 Part I Basic Information 1 Enter the valuation date: Month 12 Day 31 Year 2017 2 Assets:	A Name of plan Hodder & Company,	PLLC Cash Balance I	Plan			•	002
Part I Basic Information 1 Enter the valuation date: Month 12 Day 31 Year 2017 2 Assets: 2 28 121,800 b Actuarial value: 20 2b 122,80 3 Funding target/participant count breakdown a For retired participants and beneficiaries receiving payment 0 0 0 b For terminated vested participants and beneficiaries receiving payment 0 0 0 c For active participants and beneficiaries receiving payment 0 0 0 0 d Total 3 132,200 132,200 d Total 3 132,200 132,200 d Total 4 If the plan is in at-risk status, check the box and complete lines (a) and (b) 1 1 2 2 3 3 1 32,200 132,200 d Total 4 If the plan is in at-risk status, check the box and complete lines (a) and (b) 1 2 3 3 1 32,200 132,200 d Total 5 Effective interest rate 5 5 5.04% 6 Target normal cost 5 5 5.04% 6 Target normal cost 5 5 5.04% 6 Target normal cost 5 5 5.04% 7 Target normal cost 5 5 5.04% 8 Target normal cost 7 5 5 5.04% 8 Target normal cost 7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5			0-SF	100000000000000000000000000000000000000		ion Number (E	IN)
Part I Basic Information 1 Enter the valuation date: Month 12 Day 31 Year 2017 2 Assets: Sea Seas Seas Seas Seas Seas Seas Seas	E Type of plan: X Single Mu	itiple-A Multiple-B	F Prior year pl	an size: X 100 or fewer	101-50	00 More th	an 500
Enter the valuation date: Month 12 Day 31 Year 2017	Part I Basic Information	on					
a Market value		10	ay 31 Year	2017			
Funding target participants count breakdown For retired participants and beneficiaries receiving payment For retired participants and beneficiaries receiving payment For retired participants and beneficiaries receiving payment For retired participants For retired participa	2 Assets:		Column and the second				
Funding target/participants count breakdown a For retired participants and beneficiaries receiving payment b For terminated vested participants C For active participants d Total d Total d Total d Total a Funding target disregarding prescribed at-fisk status, check the box and complete lines (a) and (b) a Funding target disregarding prescribed at-fisk assumptions. b Funding target disregarding prescribed at-fisk assumptions, but disregarding transition rule for plans that have been in at-fisk status for fever than five consecutive years and disregarding loading factor. 5 Effective interest rate 5 5 5 5 5.04% 6 7 Target normal cost To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accordance under the plan. Signal Line best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete expectations and such other assumptions, in complete in the speciation of the plans and reasonable expectations and such other assumptions, in complete the plans and such other assumptions, in the schedule property of the plans and such distributions and such other assumptions is reasonable to experience of the plans and countributed to the assumption was applied in the schedule assumption was applied in the schedule assumption and such other assumptions, in the schedule and reasonable expectations and such other assumptions, in the schedule and reasonable expectations and such other assumptions, in the schedule assumption and such other assumptions and such other assumptions. SIGN HERE 3 Type or print name of actuary Most recent enrollment number (including area code) Firm name Telephone number (including area code) CA 91222 Address of the firm The accusery has not fully reflected any regulation or ruling promutigated under the statute in completing this schedule, check the box and see	a Market value				2a		121,805
a For retired participants and beneficiaries receiving payment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	b Actuarial value				2b		121,805
b For terminated vested participants 0 0 0 C For active participants 3 132,200 132,200 d Total 3 132,200 132,200 4 If the plan is in at-risk status, check the box and complete lines (e) and (b) 4 b Funding target disregarding prescribed at-risk assumptions. By Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor 4 5 Effective interest rate 5 5 5,04% 6 Target normal cost 5 5 5,04% 6 Target normal cost 6 6 68,970 Statement by Enrolled Actuary 5 10 the test of my knowledge, the information supptied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applications in my opinion, each other assumption is resonable (paint into account the experience of the plan and reasonable expectations) and such other assumptions, in completing the plan and reasonable expectations and such other assumptions, in participants of articipands operance under the plan. SIGN HERE 0 1702290 Type or print name of actuary 9 Most recent enrollment number 20 and 12 on	and an Sanbarander if and			participants			
C For active participants 3 132,200 132,200 d Total 3 132,200 132,200 4 If the plan is in at-risk status, check the box and complete lines (a) and (b) 4a b Funding target reflecting st-risk assumptions. but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor. 5 Effective interest rate 5 5 5.04 % 6 Target normal cost 5 5 5.04 % 6 Target normal cost 6 6 68,970 Statement by Enrolled Actuary 7 to the best only harvington, be information supplied in this schedule and accompanying schedules, statements and attachments. If any, is complete and accurate. Each prescribed assumption was applied in accordance with applicated line and regulations, in my opinion, each other assumption is reasonable (taking into account the expansions of the plan and reasonable expectations) and such other assumptions, in supplied in the schedule and accurate the plan and reasonable expectations) and such other assumptions, in supplied in the schedule of the plan and reasonable expectations and such other assumptions, in supplied in the schedule of the plan and reasonable expectations) and such other assumptions, in supplied in the schedule of the plan and reasonable expectations and such other assumptions, in such accordance with applicated line and regulations. In my opinion, such other assumption is reasonable (taking into account the expansions of the plan and reasonable expectations) and such other assumptions, in such accordance with applicated line and reasonable expectations and such other assumptions, in such accordance with applicated line and reasonable expectations and such other assumptions, in such accordance with application and such other assumptions accordance with application and such other assumptions and such other assumptions accordance with applications and such other assumptions accordance with applications and such other assumption accordance with applications and such other assumption accordance of the plan and such other a						0	(
d Total						0	
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. b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding feator. 5 Effective interest rate. 5 5 5.04% 6 Target normal cost. 6 Target normal cost. 6 Target normal cost. 6 Target normal cost. 7 To the best of my knowledge, the information supplied in this schedule and eccurpanying schedules, statements and attachments, if any, is complete and regulations in my opinion, each other assumption is rescondate to the plan and restorable expectations) and such other assumptions, in combination, other my best estimate of artisipated experience under the plan. SIGN HERE O7/16/2018 Date 1702290 Type or print name of actuary Most recent enrollment number accordance under the plan. Firm name Telephone number (including area code) Firm name Telephone number (including area code) The actuary has not fully reflected any regulation or ruling promutigated under the statute in completing this schedule, check the box and see						132,200	132,200
a Funding target disregarding prescribed at-risk assumptions. b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor. 5 Effective interest rate. 5 5 5.04% 6 Target normal cost Statement by Enrolled Actuary To the best of my knowledge, the information supptied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each presorbed assumption was applied in scortbination, then my opinion, then my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in contribution, then my opinion, then my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in contribution, then my opinion are strictly of articly produce experience under the plan. SIGN HERE O7/16/2018 Signature of actuary Type or print name of actuary Most recent enrollment number as 805-845-1630 Firm name Telephone number (including area code) Address of the firm The actuary has not fully reflected any regulation or ruling promutigated under the statute in completing this schedule, check the box and see	d Total			. 3		132,200	132,200
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding leading factor. 5	4 If the plan is in at-risk status, o	check the box and complete line	es (a) and (b)				
status for fewer than five consecutive years and disregarding loading factor					20.50		
5 5.04% 6 Target normal cost	b Funding target reflecting at-	risk assumptions, but disregard	ling transition rule for pla	ins that have been in at-ri	sh 4b		
Statement by Enrolled Actuary To the test of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in ascerdance with applications, in my opinion, each other assumption is rescondite (taking into account the experience of the plan and resistantial expectations) and such other assumptions, in completing the experience of the plan and resistantial expectations) and such other assumptions, in completing the experience of the plan and resistantial expectations) and such other assumptions, in completing the experience of the plan and resistantial expectations) and such other assumptions, in completing the experience of the plan and resistantial expectations) and such other assumptions, in completing the experience of the plan and resistantial expectations) and such other assumptions, in completing the experience of the plan and resistantial expectations) and such other assumptions, in completing the experience of the plan and resistantial expectations) and such other assumptions, in completing the experience of the plan and resistantial expectations) and such other assumptions, in completing the statute in completing this schedule, check the box and see					_		E 04%
Statement by Enrolled Actuary To the best of my knowledge, the information supplied in his schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applications, in my opinion, each other assumption is reasonable (taking into account the expansance of the plan and reasonable expectations) and such other assumptions, in common opinion, other my best estimate of anticipated experience under the plan. SIGN HERE O7/16/2018 O7/16/2018 Date 1702290 Type or print name of actuary Most recent enrollment number enrollment number assumption is reasonable (taking into account the expansance of the plan and reasonable expectations) and such other assumptions, in the plan and reasonable expectations are planted in the plan and reasonable expectations and such other assumptions, in the planta account the expansance of the plan and reasonable expectations) and such other assumptions, in the planta account the expansance of the plan and reasonable expectations) and such other assumptions, in the planta account the expansance of the planta account the e							
HERE Signature of actuary Signature of actuary Part of print name of actuary Type or print name of actuary Pyramid Pension Services Firm name Firm name Telephone number (including area code) 2.0. Box 12605 San Diego CA 9122 Address of the firm The actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see	combination, offer my best estimate of anti-	DOTES, IT IT IN OUTTION, MISCH ORDER MERCURICO.	anying schedules, statements ar on is reasonable (taking into acc	od attachments, if any, is complete ound the experience of the plan ar	and accurated resconable	e. Each prescribed expectations) and	armumaten use sential in
Type or print name of actuary Type or print name of actuary Most recent enrollment number 805-845-1630 Firm name Telephone number (including area code) O. O. Box 12605 San Diego CA 91222 Address of the firm The actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see		VU				07/16/20:	18
Firm name Telephone number (including area code) 2.0. Box 12605 San Diego CA 91222 Address of the firm The actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see	Daniel J. Van Mieghem	→ Signature Hactuary					
Firm name Telephone number (including area code) O. Diego CA 91222 Address of the firm The actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see					Most red	cent enrollmen	t number
2.0. Box 12605 San Diego CA 91222 Address of the firm The actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see	Pyramid Pension Service	ces			8	05-845-16	530
Address of the firm The actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see	P.O. Box 12605	Firm name		Te	lephone n	umber (includi	ng area code)
the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see	San Diego CA						
	If the actuary has not fully reflected a	my regulation or ruling promulg	ated under the statute in	completing this schedule	, check th	e box and see	П

	Sched	lule SB (F	form 5500) 2017			Pa	age 2 -					
P	art II	Begir	nning of Year (Carryov	er and Prefunding Ba	lances						
7		-			able adjustments (line 13 fro	-	(a) C	Carryover balance	0	(b) P	refundir	ng balance
8					nding requirement (line 35 fr							
	,								0			(
9 10									0			(
11					rn of				O			
• • • • • • • • • • • • • • • • • • • •	11 Prior year's excess contributions to be added to prefunding balance: a Present value of excess contributions (line 38a from prior year)										204	
	b(1) Int	terest on t	the excess, if any,	of line 38a	a over line 38b from prior years interest rate of5.029	nr						
	b(2) Int	terest on l	ine 38b from prior	year Sche	edule SB, using prior year's a	ectual						(
					ar to add to prefunding balance							204
	d Portio	n of (c) to	be added to prefu	nding bala	ance							
12	Other re	ductions	n balances due to	elections	or deemed elections				0			(
					line 10 + line 11d – line 12)				0			(
F	Part III	Fun	ding Percenta	ges								
14	Funding	target att	ainment percentag	e							14	92.13%
15	Adjusted	d funding	target attainment p	ercentage	9						15	97.60%
16					of determining whether carry						16	98.98%
17					less than 70 percent of the f						17	%
Р	art IV	Con	tributions and	l Liquid	lity Shortfalls							
18	Contribu	itions mad	de to the plan for th	e plan ye	ar by employer(s) and emplo	yees:						
(1	(a) Dat MM-DD-Y		(b) Amount pa employer(s		(c) Amount paid by employees	` '	Date D-YYYY)	(b) Amount p employe		(c	Amoui emplo	nt paid by ovees
	1/17/2			50,000		(,	op.oyo	(0)		0p.c	.,,
0	2/09/2	2018	2	25,600	0							
						Totals ▶	18(b)		75,600	18(c)		(
19	Discoun	ted emplo	yer contributions –	see instr	uctions for small plan with a	valuation da	ate after the	beginning of the	year:			
	a Contr	ibutions a	llocated toward un	paid minir	mum required contributions f	rom prior ye	ears		19a			(
	b Contri	butions m	nade to avoid restri	ctions adj	usted to valuation date				19b			(
					red contribution for current year	ar adjusted t	o valuation d	late	19c			74,548
20		•	tions and liquidity s									🗆
					e prior year?							Yes No
					installments for the current y			anner?			X	Yes No
	C If line	20a is "Y	es," see instruction	s and con	nplete the following table as Liquidity shortfall as of end			vear				
		(1) 1s	t		(2) 2nd	u quarter		year 3rd		((4) 4th	
		_								_		

F	art V	Assumpti	ons Used to Determ	ine Funding Target ar	nd Targ	et 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	nter code)				21b	4
22	Weighted	average retire	ement age				22	65
23	Mortality	table(s) (see	instructions) X F	rescribed - combined	Presci	ribed - separate	Substitut	te
Pa	art VI	Miscellane	ous Items					
24		-	·	ctuarial assumptions for the o		•		
25	Has a me	thod change l	been made for the current	olan year? If "Yes," see instr	uctions re	garding required attach	ment	Yes X No
26	Is the pla	n required to p	provide a Schedule of Activ	e Participants? If "Yes," see	instructio	ns regarding required a	attachment	
27	7 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment							
P	art VII	Reconcilia	ation of Unpaid Mini	mum Required Contri	ibutions	s For Prior Years		
28	Unpaid m	inimum requir	red contributions for all pric	r years			28	0
29				rd unpaid minimum required			29	0
30				ontributions (line 28 minus lin			30	0
Pa	art VIII	Minimum	Required Contribut	on For Current Year				
31	Target no	ormal cost and	d excess assets (see instru	ctions):				
	a Target r	normal cost (li	ne 6)				31a	68,976
	b Excess	assets, if app	licable, but not greater tha	n line 31a			31b	0
32	Amortizat	ion installmen	its:		-	Outstanding Bala		Installment
	_					1	10,395	1,742
	(Month _	D	ayYear	enter the date of the ruling let) and the waived am	nount		33	
34	Total fund	ding requireme	ent before reflecting carryo	ver/prefunding balances (line	es 31a - 31	1b + 32a + 32b - 33)	34	70,718
				Carryover balance	e	Prefunding balar	nce	Total balance
35			se to offset funding		0		0	0
36	Additiona	l cash require	ment (line 34 minus line 35)			36	70,718
37			·	contribution for current year a	-	,	37	74,548
38	Present v	alue of excess	s contributions for current	rear (see instructions)				
a Total (excess, if any, of line 37 over line 36)						3,830		
	b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances							0
39	(, , , , , , , , , , , , , , , , , , ,						39	0
40				rs			. 40	0
	rt IX			er Pension Relief Act of	of 2010	(See Instructions	5)	
41			to use PRA 2010 funding	· · · · · · · · · · · · · · · · · · ·				
								2 plus 7 years 15 years
				e 41a was made				08 2009 2010 2011
							42	
43	Excess in	stallment acce	eleration amount to be carr	ed over to future plan years.			43	

Cash Balance Plan

Plan Number: 002 Effective Interest Rate: 5.04%

EIN: 91-2074999 Penalty Rate: 10.04%

2017 Schedule SB, Line 19 - Discounted Employer Contributions

Valuation Date: 12/31/2017

		Quarterly Contributions Discounted to Valuation date			Additional	Total Discounted	
Date	Contribution	04/15/2017	07/15/2017	10/15/2017	01/15/2018	Contribution	Contribution
							_
01/17/2018	50,000.00	11,003.37	11,131.60	11,262.75	11,395.45	4,292.30	49,085.46
02/09/2018	25,600.00	0.00	0.00	0.00	0.00	25,462.50	25,462.50

Total 74,547.96

Cash Balance Plan

Plan Number: 002

EIN: 91-2074999

2017 Schedule SB, Line 22 - Description of Weighted Average Retirement Age

Valuation Date: 12/31/2017

The age reported is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of their assumed retirement age.

Hodder & Company, PLLC Cash Balance Plan

Plan Number: 002

EIN: 91-2074999

Summary of Plan Provisions

Plan Effective Date January 01, 2015
 Valuation Date December 31, 2017

3. Plan Year From January 01 to December 31

4. Eligibility All Employees not Excluded by Class are eligible to enter on the

January 01 or July 01 Coincident with or Next Following

the Completion of the Following Requirements:

12 Months of Service Attainment of Age 21

Union Employees and Non-Resident Aliens are Excluded.

5. Normal Retirement Age All Participants are Eligible to Retire on the Later of:

Attainment of Age 65

Completion of 5 Years of Participation

6. Normal Retirement Benefit

A benefit based upon the Actuarial Equivalent of a Notional Account Balance at Normal Retirement with 5.0% Notional Interest credited to the following annual rate of contributions.

Schedule SB, Part V

Plan Year: 12/31/2017

The Following Percent of Compensation limited as Indicated by the Dollar Amount

Group	% of Comp		\$ Amount
Group 1	27.00%	Maximum	\$69,000.00
Group 2	100.00%	Maximum	\$4,500.00
Group 3	100.00%	Maximum	\$3,000.00

7. Years Excluded Years Prior to a Participant's Entry Date are Excluded

8. Normal Form Of Benefit An Annuity Payable for the Life of the Participant

9. Termination BenefitsUpon Termination of Participation for a Reason other than Death, Disability or Retirement, a Participant is Entitled to a Portion of the Earned to Date

Actuarial Equivalent of the Accrued Benefit in Accordance with

the Following Vesting Schedule:

Credited	Vested
Years	Percent
1	0
2	0
3	100
4	100
5	100
6	100

Credited Years are Plan Years Excluding the Followiing:

Years with Less Than 1000 Hours Years Before the Effective Date of the Plan

10. Death Benefit 100% of the Actuarial Equivalent of the Accrued Benefit Earned to the Date of Death

Cash Balance Plan

Plan Number: 002

EIN: 91-2074999

2017 Schedule SB, Line 32 - Schedule of Amortization Bases

Valuation Date: 12/31/2017

Date Base	Years	Shortfall	Shortfall	Present
Established	Remaining	Base	Installment	Value
12/31/2017	7	8,827.48	1,449.58	8,827.48
12/31/2016	6	1,766.95	291.94	1,568.73

Total 10,594.43 1,741.52 10,396.21