

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 Report Identification Information	
For calendar plan year 2017 or fiscal plan year beginning <u>01/01/2017</u> and ending <u>12/31/2017</u>	
A This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a one-participant plan ☐ a foreign plan
B This return/report is	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II Basic Plan Information —enter all requested information	
1a Name of plan <u>LEXINGTON MANAGEMENT CORP. DEFINED BENEFIT PENSION PLAN</u>	1b Three-digit plan number (PN) ► <u>002</u> 1c Effective date of plan <u>01/01/2013</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>LEXINGTON MANAGEMENT CORP.</u> <u>2211 NUTT ROAD</u> <u>DAYTON, OH 45458</u>	2b Employer Identification Number (EIN) <u>31-1442208</u> 2c Sponsor's telephone number <u>937-603-4483</u> 2d Business code (see instructions) <u>541990</u>
3a Plan administrator's name and address ☒ Same as Plan Sponsor.	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. a Sponsor's name c Plan Name	4b EIN 4d PN
5a Total number of participants at the beginning of the plan year	5a <u>2</u>
b Total number of participants at the end of the plan year	5b <u>2</u>
c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	5c
d(1) Total number of active participants at the beginning of the plan year	5d(1) <u>2</u>
d(2) Total number of active participants at the end of the plan year	5d(2) <u>2</u>
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e <u>0</u>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/12/2018</u>	<u>ROY TODD SMITH</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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

Form 5500-SF (2017)
v.170203

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4090345. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	349764	491205
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	349764	491205
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	93479	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	50446	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		143925
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	2484	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		2484
i Net income (loss) (subtract line 8h from line 8c)	8i		141441
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1D 3D
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		☒	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		☒	
c Was the plan covered by a fidelity bond?	10c		☒	
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		☒	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		☒	
f Has the plan failed to provide any benefit when due under the plan?	10f		☒	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		☒	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		☒	
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)	☒ Yes ☐ No
11a	Enter the unpaid minimum required 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?	☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)		
a	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____	
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		
b	Enter the minimum required contribution for this plan year	12b
c	Enter the amount contributed by the employer to the plan for this plan year	12c
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d
e	Will the minimum funding amount reported on line 12d be met by the funding deadline?	☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a	Has a resolution to terminate the plan been adopted in any plan year?	☐ Yes ☒ No
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐ Yes ☒ No
c	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)	
13c(1)	13c(2)	13c(3)
Name of plan(s):	EIN(s)	PN(s)

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2017</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

Round off amounts to nearest dollar.
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan LEXINGTON MANAGEMENT CORP. DEFINED BENEFIT PENSION PLAN	B Three-digit plan number (PN) 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF LEXINGTON MANAGEMENT CORP.	D Employer Identification Number (EIN) 31-1442208

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500
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Part I	Basic Information
1 Enter the valuation date: Month 01 Day 01 Year 2017	
2 Assets:	
a Market value	2a 346504
b Actuarial value	2b 346504
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants 0 (2) Vested Funding Target 0 (3) Total Funding Target 0
b For terminated vested participants	0 0 0
c For active participants	2 322621 322621
d Total	2 322621 322621
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 6.03%
6 Target normal cost	6 80655

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		10/01/2018
	Signature of actuary	Date
BETH F. BROOKE	Type or print name of actuary	17-03658
		Most recent enrollment number
CUNI, RUST & STRENK, INC.	Firm name	513-891-0270
4555 LAKE FOREST DR. SUITE 620 US CINCINNATI, OH 45242	Address of the firm	Telephone number (including area code)

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

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of _____ %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		4101
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.91</u> %		242
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		4343
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	107.40%
15 Adjusted funding target attainment percentage	15	107.40%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	99.89%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/12/2018	93479				
Totals ▶			18(b)	93479	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	82492

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.16 %	2nd segment: 5.72 %	3rd segment: 6.48 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age.....				22 65
23 Mortality table(s) (see instructions)	☒ Prescribed - combined	☐ Prescribed - separate	☐ Substitute	

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	80655	
b Excess assets, if applicable, but not greater than line 31a	31b	23883	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	56772	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	56772	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	82492	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	25720	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years	☐ 15 years	
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008	☐ 2009	☐ 2010 ☐ 2011
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment 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 Report Identification Information**

For calendar plan year 2017 or fiscal plan year beginning		01/01/2017	and ending	12/31/2017
A This return/report is for:	☒ a single-employer plan	☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)		
	☐ a one-participant plan	☐ a foreign plan		
B This return/report is	☐ the first return/report	☐ the final return/report		
	☐ an amended return/report	☐ a short plan year return/report (less than 12 months)		
C Check box if filing under:	☒ Form 5558	☐ automatic extension	☐ DFVC program	
	☐ special extension (enter description)			

Part II Basic Plan Information—enter all requested information

1a Name of plan Lexington Management Corp. Defined Benefit Pension Plan		1b Three-digit plan number (PN) ▶	002
		1c Effective date of plan	01/01/2013
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) Lexington Management Corp. 2211 Nutt Road Dayton OH 45458		2b Employer Identification Number (EIN)	31-1442208
		2c Sponsor's telephone number	(937) 603-4483
		2d Business code (see instructions)	541990
3a Plan administrator's name and address ☒ Same as Plan Sponsor.		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. a Sponsor's name c Plan Name		4b EIN	
		4d PN	
5a Total number of participants at the beginning of the plan year		5a	2
b Total number of participants at the end of the plan year		5b	2
c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		5c	
d(1) Total number of active participants at the beginning of the plan year		5d(1)	2
d(2) Total number of active participants at the end of the plan year		5d(2)	2
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		5e	0

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Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	<i>Roy T. Smith</i>	10/12/18	Roy Todd Smith
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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

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2017 Schedule SB, line 19(c) – Discounted Employer Contributions

Plan Name: Lexington Management Corp. Defined Benefit Pension Plan

EIN: 31-1442208

PN: 002

Effective Interest Rate: 6.03%

Effective Interest Rate for Late Quarterlies: 11.03%

<u>Date</u>	<u>Contribution Amount</u>	<u># Days to 1/1/2017</u>	<u>Discounted Contributions @ 6.03%</u>
9/12/2018	\$93,479	619	\$82,492
	<u>\$93,479</u>		<u>\$82,492</u>

Required Quarterlies for the 2017 Plan Year Discounted to 1/1/2017

11.03% 6.03% 6.03%
0.9006575 0.9431293 0.9431293

<u>Due Date</u>	<u>Amount Due</u>	<u>Date Made</u>	<u>Amount Actually Contributed</u>	<u>Amount on Time</u>	<u>Amount Late</u>	<u>Residual Amount</u>	<u>Late Amounts Discounted to Due Date</u>	<u>Late Amounts Discounted to BOPY</u>	<u>Residual Amounts Discounted to BOPY</u>	<u>Total Contribution Discounted to BOPY</u>
4/15/2017	12,774	9/12/2018	12,774	-	12,774	-	11,021	10,838	0	10,838
7/15/2017	12,774	9/12/2018	12,774	-	12,774	-	11,312	10,964	0	10,964
10/15/2017	12,774	9/12/2018	12,774	-	12,774	-	11,614	11,092	0	11,092
1/15/2018	12,774	9/12/2018	12,774	-	12,774	-	11,925	11,221	0	11,221
9/15/2018	13,985	9/12/2018	42,383	42,383		42,383	0	0	38,377	38,377
	<u>65,081</u>		<u>93,479</u>		<u>51,096</u>	<u>42,383</u>				<u>82,492</u>

2017 Schedule SB, line 22 -- Description of Weighted Average Retirement Age
Plan: Lexington Management Corp. Defined Benefit Pension Plan
EIN: 31-1442208
PN: 002

(A)	(B)	(C)	(D)	(E)
Retirement Age	Retirement Rates	Fraction Remaining	Probability Distribution	Sum Weighted Average Age
65	100.00%	0.00000	100.00%	65.00000
Weighted Average Retirement Age				65.0

The Retirement Rates (Column B) at each Early Retirement Age (Column A) are converted to a probability distribution (Column D). The products of Column A and Column D are summed to determine the resulting Weighted Average Retirement Age.

2017 Schedule SB, Part V – Actuarial Assumptions

Plan Name: Lexington Management Corp. Defined Benefit Pension Plan

EIN: 31-1442208

PN: 002

1. Interest Rates:

a. Minimum Funding

Segment 1	4.16%
Segment 2	5.72%
Segment 3	6.48%

Post-retirement Lump Sum Rate	Same as funding rates
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b. Maximum Funding

Segment 1	1.57%
Segment 2	3.77%
Segment 3	4.73%

Post-retirement Lump Sum Rate	Same as funding rates
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c. Present Value of Accumulated Benefits (ASC 960)	5.50%
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2. Mortality Rates:

<u>Preretirement:</u>	None.
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<u>Postretirement:</u>	Funding: UP-1984 Mortality Table.
------------------------	-----------------------------------

	ASC 960: UP-1984 Mortality Table.
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3. <u>Salary Scale:</u>	None.
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4. <u>Retirement Rates:</u>	Normal Retirement Age under the Plan.
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2017 Schedule SB, Part V – Actuarial Assumptions

Plan Name: Lexington Management Corp. Defined Benefit Pension Plan

EIN: 31-1442208

PN: 002

- | | |
|---|---|
| 5. <u>Termination Rates:</u> | None. |
| | |
| 6. <u>Disability Rates:</u> | None. |
| | |
| 7. <u>Plan Expenses:</u> | \$500. |
| | |
| 8. <u>Actuarial Cost Method:</u> | Unit Credit under PPA Rules. |
| | |
| 9. <u>Asset Valuation Method:</u> | Market Value. |
| | |
| 10. <u>Assumed Form of Benefit Payment:</u> | Lump sum distribution. |
| | |
| 11. <u>Changes Since Last Year:</u> | Interest rates updated to comply with the Pension Protection Act of 2006 (PPA).

Post-retirement lump sum rates were changed from 5.5% to the IRC 430(h) funding tiered segment rates as of the valuation date. |

2017 Schedule SB, Part V – Plan Provisions

Plan Name: Lexington Management Corp. Defined Benefit Pension Plan

EIN: 31-1442208

PN: 002

1. Effective Date: January 1, 2013

2. Plan Year: January 1st through December 31st.

3. Covered Employees: Employees of Lexington Management Corp.

4. Eligibility: January 1st or July 1st following the attainment of age 21 and the completion of 1 year of service.

5. Average Monthly Compensation: One-twelfth of the Compensation of a Participant averaged over the three highest-paid consecutive plan years of participation.

6. Vesting Service: One Year of Vesting Service is granted for each Plan Year in which the Employee was credited with 1000 hours of service.

7. Benefit Service: One Year of Benefit Service is granted for each Plan Year in which the Employee was credited with 1000 hours of service.

2017 Schedule SB, Part V – Plan Provisions

Plan Name: Lexington Management Corp. Defined Benefit Pension Plan

EIN: 31-1442208

PN: 002

8. Normal Retirement:

- | | |
|--------------------|--|
| a. Eligibility | Later of Age 65 and five years of service. |
| b. Monthly Benefit | Owner: 8.50% of Average Compensation per Year of Benefit Service (maximum of 10 years). All other participants: 0.50% of Average Compensation per Year of Benefit Service (maximum of 10 years). All benefits are offset by the benefit equivalent to the profit sharing contribution for each Year of Benefit Service (maximum of 10 years). Maximum offset per Year of Benefit Service is 0.50% of Average Compensation. |

9. Early Retirement:

- | | |
|--------------------|--------------------------------------|
| a. Eligibility | No Early Retirement benefit offered. |
| b. Monthly Benefit | N/A |

10. Vested Retirement:

- | | |
|--------------------|---|
| a. Eligibility | 20% after two years of Vesting Service plus 20% per year thereafter to 100% after 6 years of Vesting Service. |
| b. Monthly Benefit | Calculated as for Normal Retirement based on Benefit Service and Average Compensation as of date of separation, times the participant's vesting percentage. |

11. Disability Retirement:

- | | |
|--------------------|---|
| a. Eligibility | Total and permanent disability under the Social Security Act. |
| b. Monthly Benefit | Actuarial Present Value of Participant's Accrued Benefit. |

2017 Schedule SB, Part V – Plan Provisions

Plan Name: Lexington Management Corp. Defined Benefit Pension Plan

EIN: 31-1442208

PN: 002

12. Pre-Retirement Death:

- | | |
|----------------|---|
| a. Eligibility | A Participant with an Accrued Benefit. |
| b. Benefit | Actuarial Present Value of Participant's Accrued Benefit. |

13. Payment Forms:

- | | |
|-------------|---|
| a. Normal | Life annuity for single participants and an Actuarially Equivalent 50% Joint & Survivor annuity for married participants. |
| b. Optional | Lump sum distribution. 50% or 75% joint & survivor annuity to designated beneficiary. |

14. Actuarial Equivalency:

- | | |
|-------------------------|---|
| a. Other than Lump Sums | Pre-retirement: No mortality and 5.50% interest.
Post-retirement: 1994 GAR Mortality Table. |
| b. Lump Sums | Greater of the lump sum calculated using (a) and the lump sum calculated using the 417(e) Applicable Mortality Table and 417(e) Applicable Interest Rate for the second full calendar month prior to the beginning of the plan year in which the distribution occurs. |

15. Maximum Annual Benefit:

\$215,000 per year for participants retiring at age 62 during the 2017 Plan Year.

16. Changes Since Last Year:

None.

2017 Schedule SB, line 24 – Change in Actuarial Assumptions

Plan Name: Lexington Management Corp. Defined Benefit Pension Plan

EIN: 31-1442208

PN: 002

Effective with the January 1, 2017 valuation, the following assumptions were changed:

- The interest rates used to determine the lump sum payable at retirement were changed from 5.5% to the IRC 430(h) funding tiered segment rates as of the valuation date.

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

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

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

OMB No. 1210-0110

2017**This Form is Open to Public
Inspection**

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

▶ Round off amounts to nearest dollar.

▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan

Lexington Management Corp. Defined Benefit Plan

B Three-digit

plan number (PN) ▶

002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Lexington Management Corp.

D Employer Identification Number (EIN)

31-1442208

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 01 Day 01 Year 2017**2** Assets:

	2a	
a Market value	346,504	
b Actuarial value	346,504	

3 Funding target/participant count breakdown:

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0	0	0
b For terminated vested participants	0	0	0
c For active participants	2	322,621	322,621
d Total	2	322,621	322,621

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐

	4a	
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 6.03 %**6** Target normal cost 6 80,655**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

BFB

Signature of actuary

Beth F. Brooke

Type or print name of actuary

Cuni, Rust & Strenk, Inc.

Firm name

4555 Lake Forest Drive, Suite 620

US Cincinnati

OH 45242

Address of the firm

10/01/2018

Date

17-03658

Most recent enrollment number

(513) 891-0270

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2017
v. 170203

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of _____ %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		4,101
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.91</u> %		242
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance ..		4,343
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	107.40 %
15 Adjusted funding target attainment percentage	15	107.40 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	99.89 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/12/2018	93,479				
Totals ▶ 18(b)				93,479	18(c)
					0

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date ..	19c	82,492

20 Quarterly contributions and liquidity shortfalls:**a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used To Determine Funding Target and Target Normal Cost

21 Discount rate:			
a Segment rates:	1st segment: 4.16 %	2nd segment: 5.72 %	3rd segment: 6.48 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☐ Yes ☒ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	80,655	
b Excess assets, if applicable, but not greater than line 31a	31b	23,883	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	56,772	
	Carryover balance	Prefunding Balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	56,772	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	82,492	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	25,720	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		