

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 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
	☐ special extension (enter description)	☐ DFVC program

Part II Basic Plan Information —enter all requested information			
1a Name of plan FORKLIFT ASSOCIATES, INC. IUOE UNION PENSION PLAN 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) EQUIPMENT DEPOT PENNSYLVANIA, INC. 1105 WOODED ACRES DR, STE 700 WACO, TX 76710	1b Three-digit plan number (PN) ►	003	
	1c Effective date of plan	02/01/2003	
	2b Employer Identification Number (EIN)	23-1472196	
	2c Sponsor's telephone number	254-662-9022	
	2d Business code (see instructions)	423990	
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 b Total number of participants at the end of the plan year..... c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... d(1) Total number of active participants at the beginning of the plan year..... d(2) Total number of active participants at the end of the plan year e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5a	76	
	5b	79	
	5c		
	5d(1)	33	
	5d(2)	31	
	5e	2	

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	Filed with authorized/valid electronic signature.	10/15/2018	AUDRA WILKES
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2018	AUDRA WILKES
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 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 4088254. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1684357	2018274
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	1684357	2018274
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	124700	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	243049	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		367749
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	33832	
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		33832
i Net income (loss) (subtract line 8h from line 8c)	8i		333917
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

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

Part V Compliance Questions

10 During the plan year:		Yes	No	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	☒		1000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		☒	
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? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	☐ Yes ☒ No
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 FORKLIFT ASSOCIATES, INC. IUOE UNION PENSION PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF EQUIPMENT DEPOT PENNSYLVANIA, INC.	D Employer Identification Number (EIN) 23-1472196

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500
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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 1684357
b Actuarial value	2b 1684357
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants 14 (2) Vested Funding Target 321946 (3) Total Funding Target 321946
b For terminated vested participants	29 272552 272552
c For active participants	33 1105198 1148536
d Total	76 1699696 1743034
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 6.00%
6 Target normal cost	6 86131

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	
Signature of actuary GARY A. MILLER, FSA, EA, MAAA, MSPA	10/08/2018
Type or print name of actuary STANDARD RETIREMENT SERVICES, INC.	Date 17-02652
Firm name 300 TRADE CENTER, SUITE 2460 WOBURN, MA 01801	Most recent enrollment number 781-756-3427
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	176613
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	117912
9 Amount remaining (line 7 minus line 8)	0	58701
10 Interest on line 9 using prior year's actual return of <u>7.75</u> %	0	4549
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.20</u> %		0
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		0
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	63250

Part III Funding Percentages

14 Funding target attainment percentage	14	93.00%
15 Adjusted funding target attainment percentage	15	93.00%
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	91.33%
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
09/15/2018	51341				
Totals ▶			18(b)	51341	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	45508

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
0	0	0	0

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 4
22 Weighted average retirement age.....				22 63
23 Mortality table(s) (see instructions)	☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	86131	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	121927		22626
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	108757	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	63249	63249
36 Additional cash requirement (line 34 minus line 35)	36	45508	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	45508	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
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 multilemployer) (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 Forklift Associates, Inc. IUOE Union Pension Plan		1b Three-digit plan number (PN) ▶ 003
		1c Effective date of plan 02/01/2003
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) Equipment Depot Pennsylvania, Inc. 1105 Wooded Acres Dr, Ste 700 Waco TX 76710		2b Employer Identification Number (EIN) 23-1472196
		2c Sponsor's telephone number (254) 662-9022
		2d Business code (see instructions) 423990
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 76
b Total number of participants at the end of the plan year		5b 79
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) 33
d(2) Total number of active participants at the end of the plan year		5d(2) 31
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		5e 2

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	<i>Audra Wilkes</i>		Audra Wilkes
	Signature of plan administrator	Date <u>10/15/2018</u>	Enter name of individual signing as plan administrator
SIGN HERE	<i>Audra Wilkes</i>		Audra Wilkes
	Signature of employer/plan sponsor	Date <u>10/15/2018</u>	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 4088254. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1,684,357	2,018,274
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	1,684,357	2,018,274
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	124,700	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	243,049	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		367,749
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	33,832	
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		33,832
i Net income (loss) (subtract line 8h from line 8c)	8i		333,917
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

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

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		1,000,000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

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? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	☐ Yes ☒ No
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? If "Yes," enter the amount of any plan assets that reverted to the employer this year	☐ Yes ☒ No 13a
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐ Yes ☒ No
c If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)	
13c(1) Name of plan(s):	13c(2) EIN(s)
13c(3) PN(s)	13c(3) PN(s)

**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.

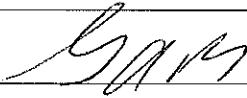
A Name of plan Forklift Associates, Inc. IUOE Union Pension Plan		B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Equipment Depot Pennsylvania, Inc.		D Employer Identification Number (EIN) 23-1472196
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2017</u>			
2 Assets:			
a Market value.....		2a	1,684,357
b Actuarial value.....		2b	1,684,357
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.....	14	321,946	321,946
b For terminated vested participants.....	29	272,552	272,552
c For active participants.....	33	1,105,198	1,148,536
d Total.....	76	1,699,696	1,743,034
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	6.00 %	
6 Target normal cost.....	6	86,131	

Statement by Enrolled Actuary

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

SIGN HERE	Gary A. Miller 	10/08/2018
Signature of actuary		Date
Gary A. Miller, FSA, EA, MAAA, MSPA		17-02652
Type or print name of actuary		Most recent enrollment number
Standard Retirement Services, Inc.		(781) 756-3427
Firm name		Telephone number (including area code)
300 Trade Center, Suite 2460		
Woburn MA 01801		
Address of the firm		

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	176,613
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	117,912
9 Amount remaining (line 7 minus line 8)	0	58,701
10 Interest on line 9 using prior year's actual return of <u>7.75</u> %	0	4549
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.20</u> %		0
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		0
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	63250

Part III Funding Percentages

14 Funding target attainment percentage	14	93.00%
15 Adjusted funding target attainment percentage	15	93.00%
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	91.33%
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
09/15/2018	51,341				
Totals ▶			18(b)	51,341	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	45,508

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
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
4.16 %	5.72 %	6.48 %	

b Applicable month (enter code)..... **21b** 4**22** Weighted average retirement age **22** 63**23** Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment **27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years **28** 0**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) **29** 0**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0**Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6) **31a** 86,131**b** Excess assets, if applicable, but not greater than line 31a **31b** 0**32** Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment 121,927 22,626**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** 108,757

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement 0 63,249 63,249**36** Additional cash requirement (line 34 minus line 35) **36** 45,508**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37** 45,508**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) **38a** 0**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**

Plan Name: Forklifts Associates, Inc. IUOE Union Pension Plan
EIN / PN: 23-1472196 / 003
2017 Schedule SB, line 19 - Discounted Employer Contributions for the plan year ended 12/31/2017
Valuation Date: 01/01/2017

[illegible]

Forklift Associates, Inc.IUOE Union Pension Plan

EIN: 23-1472196 / PN: 003

Plan Year: January 1, 2017 – December 31, 2017

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

Assumed Retirement Age	Expected Active Headcount	Retirement Rate	Expected Retirements	Weighted Age
55	12.6532	1.27%	0.1604	8.8215
56	12.3376	4.60%	0.5679	31.8034
57	11.7297	4.99%	0.5856	33.3809
58	12.1107	4.99%	0.6045	35.0614
59	12.4661	4.99%	0.6221	36.7041
60	11.7971	9.98%	1.1771	70.6268
61	14.5706	9.97%	1.4533	88.6504
62	16.0456	14.96%	2.3997	148.7794
63	13.5575	14.95%	2.0265	127.6677
64	12.4428	14.94%	1.859	118.9759
65	12.4923	100.00%	12.4923	811.9972
66	1.0000	100.00%	1.000	66.0000
Total			24.9484	1,578.469

Weighted Average Retirement Age:

63.27

Forklift Associates, Inc.IUOE Union Pension Plan

EIN: 23-1472196 / PN: 003

Plan Year: January 1, 2017 – December 31, 2017

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

Actuarial Value of Assets: Market Value Method

Turnover: Sarason T-6

Disability Incidence: Not assumed

Retirement:

Age		Male & Female
55-59		5%
60-61		10%
62-64		15%
65+		100%

Salary Scale N/A

Marital Status: 100% of participants are assumed to be married. Male spouse is assumed to be 3 years older than female spouse.

Assumed Form of Payment: Normal Form

Expenses: No load. Expenses paid directly by Employer

Plan Benefits Not Considered: None

Funding Assumptions

For Minimum Funding and AFTAP (MAP-21 Rates)

Funding Target Discount Rates:

Years 0 to 5: 4.16%

Years 6 to 20: 5.72%

Years 21 on: 6.48%

For Maximum Deductible Contribution (HATFA Rates)

Funding Target Discount Rates:

Years 0 to 5: 1.52%

Years 6 to 20: 3.80%

Years 21 on: 4.79%

Mortality Table: IRS 2017 Small Plan Combined Static Mortality Table

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

Forklift Associates, Inc. IUOE Union Pension Plan

EIN: 23-1472196 / PN: 003

Plan Year: January 1, 2017 – December 31, 2017

Schedule SB, Part V - Summary of Principal Plan Provisions

<i>Original Effective Date:</i>	February 1, 2003
<i>Last Restatement:</i>	January 1, 2011
<i>Subsequent Amendments:</i>	EGTRRA adopted December 31, 2003 Effective January 1, 2007 to increase multiplier from \$40 to \$41 Effective January 1, 2008 to increase multiplier from \$41 to \$43 Effective June 4, 2010 to increase multiplier from \$43 to \$45 Effective June 4, 2011 to increase multiplier from \$45 to \$46 Effective January 1, 2017 to increase multiplier from \$46 to \$48
<i>Employee:</i>	All employees other than non-union employees
<i>Vesting Service:</i>	The sum of the plan years during which an employee has at least 1,000 hours of service.
<i>Credited Service:</i>	Plan Years with at least 1,000 hours. Service prior to February 1, 2003 is excluded.
<i>Normal Retirement Date:</i>	The first day of the calendar month coincident with or next following the date a participant attains age 65.
<i>Early Retirement Date:</i>	Any participant who has attained age 55 and completed 6 years of vesting service may elect early retirement on the first day of any calendar month following the termination of service.
<i>Compensation:</i>	The benefit is not based on Compensation.
<i>Normal Retirement Benefit:</i>	The sum of: \$40 per month times years of credited service to 12/31/2006 \$41 per month times credited service for service start from 1/1/2007. \$43 per month times credited service for service start from 1/1/2008. \$45 per month times credited service for service start from 1/1/2010. \$46 per month times credited service for service start from 1/1/2011. \$48 per month times credited service for service start from 1/1/2017
<i>Accrued Benefit:</i>	A participant's Accrued Benefit payable at Normal Retirement Date, calculated based on credited service through termination.

Forklift Associates, Inc. IUOE Union Pension Plan

EIN: 23-1472196 / PN: 003

Plan Year: January 1, 2017 – December 31, 2017

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

Early Retirement Benefit:	The Early Retirement Benefit, actuarially reduced to reflect early commencement. The reduction is for early retirement prior to age 60, 6% per year from age 65. For early retirement on or after age 60, 1% per year from age 65.	
Termination Benefit:	A percentage of the Normal Retirement Benefit, deferred to Normal Retirement Date, based on the vesting schedules.	
Vesting Schedules:	<u>Years of Service</u>	<u>Vested Interest</u>
	less than 3	0%
	3	20%
	4	40%
	5	60%
	6	80%
	7 or more	100%
Disability Benefit:	Unreduced vested Accrued Benefit if eligible for full Social Security Disability at age 55 and credited service plus age equals at least 80	
Late Retirement Benefit:	The benefit accrued at date of actual retirement	
Normal Form of Benefit:	Life annuity	
Optional Benefit Forms:	Life Annuity, Joint and Survivor Annuity, Life Annuity with Term Certain	
Death Benefits (Pre-Retirement):	The surviving spouse of a vested participant who dies prior to commencement of benefits is entitled to the benefit the spouse would have received had the participant retired at the later of their current age or the earliest retirement age under the plan, with the 50% Joint Survivor form in effect, then died.	
Death Benefits (Post-Retirement):	None except as provided by the annuity form elected.	
Changes Since Last Year:	The benefit multiplier was increased, from \$46 to \$48 per month for service on/after 1/1/2017.	

Forklift Associates, Inc.IUOE Union Pension Plan

EIN: 23-1472196 / PN: 003

Plan Year: January 1, 2017 – December 31, 2017

Schedule SB, Line 32 - Schedule of Amortization Bases

Date Established	Type of Base	Amortization Amount	Years Remaining	Present Value of Installments
1/1/2016	Shortfall	22,142	6	118,979
1/1/2017	Shortfall	484	7	2,948
Total		22,626		121,927

Forklift Associates, Inc.IUOE Union Pension Plan

EIN: 23-1472196 / PN: 003

Plan Year: January 1, 2017 – December 31, 2017

Schedule SB, line 26 - Schedule of Active Participant Data

Years of credited service												
Attained Age	Under 1 No. Avg. Comp.	1 to 4 No. Avg. Comp.	5 to 9 No. Avg. Comp.	10 to 14 No. Avg. Comp.	15 to 19 No. Avg. Comp.	20 to 24 No. Avg. Comp.	25 to 29 No. Avg. Comp.	30 to 34 No. Avg. Comp.	35 to 39 No. Avg. Comp.	40 & up No. Avg. Comp.	Total	
Under 25	0	0	0	0	0	0	0	0	0	0	0	
25 to 29	0	1	0	0	0	0	0	0	0	0	1	
30 to 34	0	1	2	0	0	0	0	0	0	0	3	
35 to 39	0	0	2	1	0	0	0	0	0	0	3	
40 to 44	0	2	2	0	0	0	0	0	0	0	4	
45 to 49	0	1	2	0	0	0	0	0	0	0	3	
50 to 54	0	1	1	4	0	0	0	0	0	0	6	
55 to 59	0	0	1	1	0	0	0	0	0	0	2	
60 to 64	0	0	0	9	0	0	0	0	0	0	9	
65 to 69	0	0	0	2	0	0	0	0	0	0	2	
70 & up	0	0	0	0	0	0	0	0	0	0	0	
Total	0	6	10	17	0	0	0	0	0	0	33	

Plan Name: Forklift Associates, Inc. IUOE Union Pension Plan
 EIN / PN: 23-1472196 / 003
 2016 Schedule SB, line 8 - Discounted Balances for the plan year ended 12/31/2016
 Valuation Date: 01/01/2016

[illegible]

* The \$117,912, shown above, differs from the amount shown on the prior year's Schedule SB, line 35 (\$95,770) due to a correction resulting from an additional amortization charge required to be created.