Form 5500-SF

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Benefit Plan Department of the Treasury Internal Revenue Service

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).

Short Form Annual Return/Report of Small Employee

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

OMB Nos. 1210-0110 1210-0089

2018

This Form is Open to Public Inspection

Part I	Annual Report	t Identification Information									
For calenda	ar plan year 2018 or f	iscal plan year beginning 01/01/2	2018		and ending 12	2/31/2018					
A This ret	curn/report is for:	X a single-employer plan			in (not multiemployer) (ployer information in ac		-				
	·	a one-participant plan	af	foreign plan							
B This retu	urn/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	au	tomatic extension		DFVC	orogram				
		special extension (enter descri	ription)								
Part II	Basic Plan Info	ormation—enter all requested in	formatio	on							
1a Name BROKER BU	•	& CONSULTING OF FLORIDA CO	RP. PEI	NSION PLAN		1b Three plan (PN	number	001			
						1c Effe	ctive date o	f plan 1/2011			
		oyer, if for a single-employer plan)				2b Emp	oloyer Identi	fication Number			
		om, apt., suite no. and street, or P.C ce, country, and ZIP or foreign post		(if foreign, see instru	uctions)	(EIN	<i>'</i>	791333			
•	•	& CONSULTING OF FLORIDA COI		(1 1 5 , 1 1 1 1	,	2c Spo	nsor's telep 508-428	hone number 3-5151			
						2d Bus	ness code ((see instructions)			
	H STREET, UNIT #80 ERDALE, FL 33304	01					5239	900			
3a Plan a	dministrator's name a	ınd address 🛚 Same as Plan Spoi	nsor.			3b Adm	ninistrator's	EIN			
						3c Administrator's telephone number					
								•			
4 If the r	name and/or FIN of th	ne plan sponsor or the plan name ha	as chan	and since the last re	turn/report filed for	4b EIN					
		onsor's name, EIN, the plan name a									
•	or's name					4d PN					
C Plan N	lame										
5a Total r	number of participants	s at the beginning of the plan year				5a		2			
b Total r	number of participants	s at the end of the plan year				5b		2			
		account balances as of the end of			·	5c					
d(1) Tota	al number of active pa	articipants at the beginning of the pl	lan year	·		5d(1)		2			
d(2) Tota	al number of active pa	articipants at the end of the plan ye	ar			5d(2)		2			
than	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested						0				
		or incomplete filing of this return									
SB or Sche		ther penalties set forth in the instruction and signed by an enrolled actuary, and the control in the instruction and the control in the cont									
SIGN	Filed with authorized	d/valid electronic signature.		03/08/2019	THEODORE R. TURN	IER					
HERE Signature of plan administrator Date Enter name of individual signing as plan administrator						ministrator					
SIGN											
HERE	Signature of empl	oyer/plan sponsor		Date	Enter name of individ	ual signing	as employe	er or plan sponsor			

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	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.								X Yes No X Yes No
С	If the plan is a defined benefit plan, is it covered under the PBGC ir If "Yes" is checked, enter the My PAA confirmation number from the					_			Not determined See instructions.)
Pai	t III Financial Information								
7	Plan Assets and Liabilities		(a) Beginning (of Year			(b)	End of	Year
a	Total plan assets	7a	189	96382				2	019787
b	Total plan liabilities	7b		0					0
С	Net plan assets (subtract line 7b from line 7a)	7c	189	96382				2	019787
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	t				(b) Tota	ıl
<u>а</u>	Contributions received or receivable from: (1) Employers	8a(1)	20	01000					
	(2) Participants	8a(2)		0					
	(3) Others (including rollovers)	8a(3)		0					
b	Other income (loss)	8b	4	38248					
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							162752
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d	;	35848					
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)								
f	Administrative service providers (salaries, fees, commissions)	3499							
g	Other expenses	8g							
h	Total expenses (add lines 8d, 8e, 8f, and 8g)								39347
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i							123405
j	Transfers to (from) the plan (see instructions)	8j							
Par	t IV Plan Characteristics								
9a	If the plan provides pension benefits, enter the applicable pension 1A 3D	feature co	des from the List of Pla	an Cha	racteri	stic Co	odes in the	e instruc	tions:
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	es from the List of Plan	n Chara	acteris	tic Cod	des in the	instruction	ons:
Par	t V Compliance Questions								
10	During the plan year:				Yes	No		Am	ount
а	Was there a failure to transmit to the plan any participant contributes described in 29 CFR 2510.3-102? (See instructions and DOL's Verogram)	oluntary F	iduciary Correction	10a		X			
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)			10b		X			
С	Was the plan covered by a fidelity bond?			10c		X			
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 pla	10f		X					
g	Did the plan have any participant loans? (If "Yes," enter amount a	end.)	10g		X				
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	· · · · · · · · · · · · · · · · · · · ·		10h					
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10			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 Schedule SB (Form 5500) and line 11a below)									
11a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40									
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, and granting the waiver			of the letter r _ Year	uling				
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	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) F	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).

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

OMB No. 1210-0110

2018

This Form is Open to Public Inspection

Fo	r calendar p	olan year 201	8 or fiscal plan y	rear beginning 01	1/01/2018		and endin	g 12/3	31/2018		
•	Round off	amounts to	nearest dollar.								
•	Caution: A	A penalty of \$	1,000 will be ass	sessed for late filing of	this report unless reaso	nable cau	se is established	d.			
	Name of pla		DIATION & CON		NA CODD DENCION DI	ANI	B Three-dig	-			
	BROKER E	JUYOUT MEL	JIATION & CON	SULTING OF FLORIL	DA CORP. PENSION PL	AN	plan num	ber (PN) •	001	
С	Plan spons	or's name as	shown on line 2	a of Form 5500 or 550	00-SF		D Employer	Identifica	ation Number (E	EIN)	
	BROKER B	BUYOUT MED	DIATION & CON	SULTING OF FLORID	DA CORP.			82-079	1333		
E	Type of plan	n: X Single	Multiple-A	Multiple-B	F Prior year p	lan size: 🕨	100 or fewer	101-	500 More th	an 500	
F	Part I	Basic Info	rmation							_	
1	Enter the	valuation da	ite: I	Month D	ay <u>31</u> Year <u>2</u>	018					
2	Assets:				-						
	a Market	value						. 2a		1815385	
	b Actuar	ial value						2b		1815385	
3	Funding	target/particip	oant count break	down		` '	Number of		sted Funding	(3) Total Funding	
	3 For ret	ired participa	nts and haneficia	aries receiving navme	nt	<u> </u>	rticipants		Target 0	Target 0	
				0.,			0	0		0	
						-	2		1390797	1390797	
							2			1390797	
4					nes (a) and (b)				1390797	1390797	
•						L		4a			
		• •	0 0.	•	sding transition rule for pl						
					sregarding loading factor			4b			
5	Effective	interest rate.						5	5.44 %		
6	Target no	ormal cost						6 217408			
Sta	•	Enrolled Act	•								
	accordance wi	th applicable law	and regulations. In my	opinion, each other assumpt	panying schedules, statements a tion is reasonable (taking into ac						
		frer my best estim	nate of anticipated exp	perience under the plan.							
	SIGN										
	HERE						-		03/06/201	9	
	(ENINIETI I E		J	ature of actuary					Date		
K	KENNETHL	D. ANDERSO					_	Masti	17-00059	-	
Type or print name of actuary THE KENNETH D. ANDERSON CO., INC.								Most	ecent enrollmer		
	HE KENNE	TH D. ANDE						lonhono	971-371-15 number (includ		
	Firm name 12 DAMONMILL SQUARE EB3N						16	elepriorie	number (includ	ing area code)	
(CONCORD,	MA 01742-2	840								
			A 1	duana of the Corr			_				
			Add	dress of the firm							
	e actuary ha	as not fully ref	flected any regul	ation or ruling promulo	gated under the statute i	n completi	ing this schedule	e, check	the box and see	e 📗	

	_
Schedule SB (Form 5500) 2018	Page 2 - [

P	art II	Begin	ning of Year	Carryov	er and Prefunding Ba	lances						
				-			(a) Ca	arryover balance		(b) P	refundin	g balance
7		Ū	0 , ,		able adjustments (line 13 fro				0			0
8	8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)										0	
9 Amount remaining (line 7 minus line 8)										0		
10 Interest on line 9 using prior year's actual return of 8.70 %											0	
11	Prior yea	ır's excess	s contributions to	be added	to prefunding balance:							
	a Preser	nt value of	f excess contribut	ions (line 3	88a from prior year)							21084
					over line 38b from prior year interest rate of							0
				-	edule SB, using prior year's a							0
					r to add to prefunding balance							21084
	d Portion	n of (c) to	be added to prefu	unding bala	ance							0
12	Other red	ductions in	n balances due to	elections	or deemed elections)			0
					line 10 + line 11d – line 12))			0
	art III				,	I .			l l			
	Part III Funding Percentages 14 Funding target attainment percentage									14	130.52%	
					·						15	125.59%
	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement								16	164.08%		
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage									17	%		
Р	art IV	Cont	tributions and	d Liquid	ity Shortfalls							
18					ar by employer(s) and emplo					ı		
(1	(a) Date MM-DD-Y		(b) Amount pa employer((c) Amount paid by employees	(a) D (MM-DD-		(b) Amount p employer	•	(c) Amount paid by employees		
C	7/18/2018	3		50000								
C	8/17/2018	3		51000								
C	9/07/2018	3		49000								
	0/18/2018			10000								
	1/16/2018			20000								
1	1/23/2018	3		21000		Totals ▶	18(b)		201000	18(c)		0
19	Discount	ed employ	ver contributions -	- see instr	uctions for small plan with a			peginning of the		.0(0)		0
			-		•				19a			0
	401								0			
	C Contributions allocated toward minimum required contribution for current year adjusted to valuation date											
20												
	a Did the plan have a "funding shortfall" for the prior year?							Yes X 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 "Ye	es," see instruction	ns and con	nplete the following table as	applicable:					_	
					Liquidity shortfall as of end							
		(1) 1st			(2) 2nd		(3) 3	Brd			(4) 4th	

-	art V	Accumpti	one Head t	o Dotormino	Funding Target an	d Torac	at Norma	I Cost				
21	Discount	-	ons oseu i	o Determine	runung rangeran	u raige	et inomina	COSL				
41		ent rates:	1st se	egment:	2nd segment:		3rc	d segment:				
	u oogiii	ont rates.		3.92%	5.52%			6.29 %		N/A, full yield curve used		
	b Applic	able month (er	nter code)						21b	0		
22	Weighte	d average retir	ement age						22	69		
23	Mortality	table(s) (see	instructions)	Prior regulation	n: Prescribed	d - combin	ned	Prescribed	l - separat	e Substitute		
				Current regular	ion: X Prescribed	d - combin	ned	Prescribed	l - separat	e Substitute		
Pa	art VI	Miscellane	ous Items				<u>_</u>					
				nrescribed actua	rial assumptions for the c	urrent nla	n vear? If "	Yes " see ir	nstruction	s regarding required		
		-			mar addamptions for the o		-					
25	Has a m	ethod change l	been made for	the current plan	year? If "Yes," see instru	ıctions reç	garding requ	uired attach	ment			
26	Is the pla	an required to p	orovide a Sche	edule of Active Pa	articipants? If "Yes," see	instructior	ns regarding	g required a	ttachmen	t		
27				ding rules, enter	applicable code and see	instruction	ns regardin	9	27			
P	art VII	Reconcili	ation of Un	paid Minimu	m Required Contri	butions	For Pric	r Years	1			
28	Unpaid n	ninimum requii	red contribution	ns for all prior ye	ars				28	0		
29					npaid minimum required o		•	-	29	0		
30	Remaini	ng amount of u	ınpaid minimur	m required contri	butions (line 28 minus line	e 29)			30	0		
Pa	Part VIII Minimum Required Contribution For Current Year											
31	31 Target normal cost and excess assets (see instructions):											
	a Target	normal cost (li	ne 6)						31a	217408		
	b Excess	s assets, if app	olicable, but no	t greater than lin	e 31a				31b	217408		
32	Amortiza	tion installmen	nts:				Outsta	nding Bala	nce	Installment		
	a Net sh	ortfall amortiza	ation installmer	nt								
33					the date of the ruling lettons) and the waived amount				33			
34	Total fun	ding requireme	ent before refle	ecting carryover/p	orefunding balances (lines	s 31a - 31	b + 32a + 3	2b - 33)	34	0		
					Carryover balance	;	Prefu	nding balan	ice	Total balance		
35		s elected for us		ū						0		
36	Additiona	al cash require	ment (line 34 r	minus line 35)					36	0		
37				•	ribution for current year a	•		`	37	204402		
38					(see instructions)				l			
				•					38a	204402		
		-			efunding and funding stan				38b	0		
39					(excess, if any, of line 36				39	0		
40	Unpaid n	ninimum requii	red contribution	ns for all years					40	0		
Pa	rt IX	Pension	Funding Re	elief Under P	ension Relief Act o	f 2010	(See Inst	ructions)			
41	If an elec	tion was made	to use PRA 2	010 funding relie	f for this plan:							
	a Sched	ule elected								2 plus 7 years 15 years		
	b Eligible	e plan year(s) f	for which the e	lection in line 41	a was made				<u></u>	08		

Broker Buyout Mediation & Consulting of Florida Corp. Pension Plan

Summary of Actuarial Assumptions and Method Plan Year: 1/1/2018 to 12/31/2018 Valuation Date: 12/31/2018

	For Funding <u>Min Max</u>	For 417(e)	For Actuarial Equiv.
Interest Rates	Seg 1: 3.92% 2.50%	Seg 1: 2.20%	Pre-Retirement: 5.50%
	Seg 2: 5.52% 3.92%	Seg 2: 3.57%	Post-Retirement: 5.50%
	Seg 3: 6.29% 4.50%	Seg 3: 4.24%	
Applicable Date	12/2018 12/2018	11/2017	
Pre-Retirement			
Turnover	None	None	None
Mortality	None	2018 Applicable Mortality Table from Notice 2017-60	None
Assumed Ret Age	Normal retirement age 62 and 5 years of participation	Normal retirement age 62 and 5 years of participation	Normal retirement age 62 and 5 years of participation
Future Salary Incr	3% SALARY SCALE	None	None
Post-Retirement			
Mortality	Male-2018 Default Static Table - Combined Male Female-2018 Default Static Table - Combined Female	2018 Applicable Mortality Table from Notice 2017-60	GAR 94 without loads projected to 2002 with scale AA 50% M/50% F
Assumed Benefit Form F	or Funding	Lump Sum	
Assumed Spouse's Age	Spouse assumed to be the same age as participant		Spouse assumed to be the same age as participant
	Participant is assumed to be married to current spouse at retirement if spouse's date of birth is known		Participant is assumed to be married to current spouse at retirement if spouse's date of birth is known
Calculated Effective Inte	erest Rate	5.44%	
Actuarial Cost Method		The Unit Credit funding method prescribed by the Pension Protect method sets the funding target equal to the present value of the the current year.	tion Act. This qual to the present ts the normal cost

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

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110 1210-0089

2018

This Form is Open to Public Inspection

	Identification Information					
For calendar plan year 2018 or f	iscal plan year beginning 01/01/20	18	and ending 12/31/20	018		
A This return/report is for:	X a single-employer plan	tand	lan (not multiemployer) (Filei nployer information in accord	-		
B This return/report is	a one-participant plan	a foreign plan	•			
in interestation in the second	the first return/report	the final return/report				
	an amended return/report	a short plan year retui	m/report (less than 12 month	ıs)		
C Check box if filing under:	Form 5558	automatic extension	, D r	OFVC program		
eneral seametra district	special extension (enter desc					
······································	ormation—enter all requested in	formation			·	
1a Name of plan Broker Buyout Mediation & Consu	ılting of Florida Corp. Pension Plan		110	Three-digit plan number (PN)	001	
			10	Effective date of 01/01/2011	of plan	
Mailing address (include roo	oyer, if for a single-employer plan) m, apt., suite no. and street, or P.C			Employer ident (EIN) 82-07913		
Broker Buyout Mediation & Consul	ee, country, and ZIP or foreign post Iting of Florida Corp.	ai code (ii loreign, see inst	2c	Sponsor's teler (508)	ohone number 428-5151	
2845 N E 9th Street, Unit #801			2d	Business code 523900	(see instructions)	
Fort Lauderdale, FL 33304	and the second second					
3a Plan administrator's name a	nd address 🛛 Same as Plan Spor	nsor.	3b	Administrator's	EIN	
			30	Administrator's	telephone number	
4 If the name and/or EIN of the this plan, enter the plan spo	e plan sponsor or the plan name hansor's name, EIN, the plan name a	as changed since the last re		EIN		
a Sponsor's name C Plan Name		•		4d PN		
	· .					
5a Total number of participants	at the beginning of the plan year	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		5a	2	
	at the end of the plan year	And the second s	1 .	5b	2	
C Number of participants with	account balances as of the end of	the plan year (only defined	contribution plans	5c		
***	rticipants at the beginning of the pla		50	d(1)	2	
d(2) Total number of active pa	rticipants at the end of the plan yea	ar	50	d(2)	2	
Number of participants who then 100% vested	terminated employment during the	plan year with accrued be	nefits that were less	5e	0	
Caution A nanolty for the late	or incomplete filing of this return	report will be assessed	uniess reasonable cause i	s established.	nahla a Schadula	
Under penalties of perjury and of SB or Schedule MB completed at belief, it is true, correct, and com-	her penalties set forth in the instruction of signed by an enrolled actuary, a plete	ctions, I declare that I have as well as the electronic ver	examined this return/report, and sign of this return/report, and	d to the best of m	y knowledge and	
SIGN Correct and some		13/3/19	Theodore R. Turner			
HERE Signature of plan a		Date	Enter name of individual s	igning as plan ad	ministrator	
SIGN						
HERE Signature of emplo	yer/plan sponsor	Date	Enter name of individual s		er or plan sponsor	

P	ac	ıe	2

							······		
	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.)								
С	If the plan is a defined benefit plan, is it covered under the PBGC in					_	_	☐ Not det	ermined
	If "Yes" is checked, enter the My PAA confirmation number from the						_	. (See instr	
Pa	rt III Financial Information	•							
7	Plan Assets and Liabilities	0.00	(a) Beginning (of Year			(b) End	of Year	
	Total plan assets	7a		189638			(0) =	20197	87
	Total plan liabilities	7b	······································		0		 		0
С	Net plan assets (subtract line 7b from line 7a)	7c		189638	32			20197	87
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	t			(b) 1	otal	
а	Contributions received or receivable from: (1) Employers	8a(1)		20100	00		4 (1) 1 (1)		
	(2) Participants	8a(2)			0		and and seed to be		
	(3) Others (including rollovers)	8a(3)			0				
<u>b</u>	Other income (loss)	8b		-3824	18				
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				162752			52
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		35848					
е	Certain deemed and/or corrective distributions (see instructions)	8e					167		
f	Administrative service providers (salaries, fees, commissions)	8f		349	9				
g	Other expenses	8g							
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h	egall a life of the second sec					393	47
i	Net income (loss) (subtract line 8h from line 8c)	8i						1234	05
j	ransfers to (from) the plan (see instructions)								
Pai	Part IV Plan Characteristics								
9a	If the plan provides pension benefits, enter the applicable pension 1A 3D	feature co	des from the List of Pla	an Cha	racteri	stic Cod	es in the inst	ructions:	
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	les from the List of Pla	n Chara	acteris	tic Code	s 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 contribu described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary F	iduciary Correction	10a		x			
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	t? (Do not	include transactions	10b		х			
С				10c		х			
d				10d		х			
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?								
g	g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)								
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)								
i	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								

Page	3-	1

Consensor Consensor							
Part '	/I Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and comple (Form 5500) and line 11a below)	te Sch	edule S	В	×	Yes [No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40		11a				0
12	12 Is this a defined contribution plan subject to the minimum funding requirements of continue 412 of the Code or continue 202 of					X No	
	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	ns, and	d enter t Day		of the let Year		ng
If y	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	-					
	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		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 unc				Yes	X No	
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the which assets or liabilities were transferred. (See instructions.)	plan(s)) to				
1	3c(1) Name of plan(s):	13c(2)	EIN(s)		13c	(3) PN((s)
							-

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

2018

OMB No. 1210-0110

This Form is Open to Public Inspection

		File as an attachment to F	Form 5500 or	5500-SF.			
Fo	For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018						
•	Round off amounts to nearest dollar.						
<u> </u>	Caution: A penalty of \$1,000 will be a	assessed for late filing of this report unless re	easonable cau	se is established	<u>. </u>		
	Name of plan			B Three-dig	git	-	001
	Broker Buyout Mediation & Consulting	of Florida Corp. Pension Plan		plan number (PN)			
С	Plan sponsor's name as shown on line	2a of Form 5500 or 5500-SF		D Employer	Identific	ation Number (E	EIN)
	Broker Buyout Mediation & Consulting			82-0791333			,
		·					
E	Type of plan: X Single Multiple-A	A Multiple-B F Prior ye	ear plan size: 🏻	100 or fewer	101-	500 More th	nan 500
F	Part I Basic Information						
1	Enter the valuation date:	Month 12 Day 31 Yes	ar 2018				
2	Assets:						
	a Market value				. 2a		1815385
	b Actuarial value				2b		1815385
3					(2) Ve	(3) Total Funding Target	
	a For retired participants and benefi	iclaries receiving payment		0		0	0
	b For terminated vested participants	s		0	0		0
				2		1390797	
				2		1390797	1390797
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)							
•							
	a funding diaget distinguished it has described at the described by the state of th						
	at-risk status for fewer than five or	onsecutive years and disregarding loading fa	ctor		4b		
5	Effective interest rate				5		5.44 %
6	Target normal cost			6		217408	
Sta	atement by Enrolled Actuary	olied in this schedule and accompanying schedules, stateme	ents and attachme	nts if any is complete	and accu	rate. Each prescribed	f assumption was applied in
	accordance with applicable law and regulations. In combination, offer my best estimate of anticipated	n my opinion, each other assumption is reasonable (taking in	nto account the ex	perience of the plan a	nd reasona	able expectations) an	d such other assumptions, in
	SIGN TYMENT OF THE DESCRIPTION OF THE PROPERTY						
	HERE J Unnil V Urrden 103-06-2019						
	Signature of actuary Date Kenneth D. Anderson, A.S.A. 17-00059						
Remeta D. Anderson, Alexa.							
Type or print name of actuary Most recent enrollment number The Kenneth D. Anderson Co., Inc. (971) 371-1544							
	ine Kenne					<u> </u>	
	12 Dar	Firm name monmill Square EB3N		16	eepnone	number (includ	ing area code)
	Conc	ord, MA 01742-2840					
	A	Address of the firm					
If th	o actuary has not fully reflected any re-	gulation or ruling promulgated under the stat	ute in complet	ting this schedul	e, check	the box and se	e 🗍

instructions

7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0 0 0 0				
year)	0				
year) 0 9 Amount remaining (line 7 minus line 8) 0 10 Interest on line 9 using prior year's actual return of8.70 % 0	0				
10 Interest on line 9 using prior year's actual return of8.70_%					
	0				
11 Prior year's excess contributions to be added to prefunding balance:					
a Present value of excess contributions (line 38a from prior year)	21084				
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	0				
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual	0				
C Total available at beginning of current plan year to add to prefunding balance	21084				
d Portion of (c) to be added to prefunding balance.	0				
12 Other reductions in balances due to elections or deemed elections	0				
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)					
	<u>_</u>				
Part III Funding Percentages 14 Funding target attainment percentage 14 13	 0.52 %				
17 1 driving target attainment percentage	5.59 %				
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current	4.08 %				
year's funding requirement					
Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:	L.,				
(a) Date(b) Amount paid by(c) Amount paid by(a) Date(b) Amount paid by(c) Amount paid(MM-DD-YYYY)employer(s)employees(MM-DD-YYYYY)employer(s)employees	БУ				
07-18-2018 50000					
08-17-2018 51000					
09-07-2018 49000					
10-18-2018 10000					
11-16-2018 20000					
11-23-2018 21000					
Totals ► 18(b) 201000 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					
b Contributions made to avoid restrictions adjusted to valuation date	0				
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date					
20 Quarterly contributions and liquidity shortfalls:					
a Did the plan have a "funding shortfall" for the prior year?					
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?					
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) 10t (2) 2nd (3) 3rd (4) 4th					
(1) 1st (2) 2nd (3) 3rd (4) 4th					

P	art V Assumption	ons Used to Determine	Funding Target and Targ	get Normal Cost		
21	Discount rate:					
	a Segment rates:	1st segment: 3.92 %	2nd segment: 5.52 %	3rd segment: 6.29 %		N/A, full yield curve used
	b Applicable month (en	iter code)			21b	0
22	2 Weighted average retirement age 22 69					
23	Mortality table(s) (see i	nstructions) Prior regulation	n: Prescribed - comb	ined Prescribed	- separa	te Substitute
		Current regula	tion: X Prescribed - comb	ined Prescribed	- separa	te Substitute
Pa	rt VI Miscellane	ous 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					
25	Has a method change b	peen made for the current plan	year? If "Yes," see instructions r	egarding required attach	ment	Yes X No
26	Is the plan required to p	provide a Schedule of Active P	articipants? If "Yes," see instruction	ons regarding required a	ttachmen	ıt
27		_	applicable code and see instructi		27	
Pa	art VII Reconcilia	ation of Unpaid Minimu	m Required Contribution	s For Prior Years		
28	Septembris		ars		28	0
29	Discounted employer co	ontributions allocated toward u	npaid minimum required contribut	tions from prior years	29	. 0
30			butions (line 28 minus line 29)		30	0
		Required Contribution	······································			
31	russiani de la companya de la compan	excess assets (see instruction				
	a Target normal cost (line 6)					
						217408
32	Amortization installments: Outstanding Balance Installment					Installment
	a Net shortfall amortization installment					
	b Waiver amortization i	nstallment				
33	If a waiver has been ap	proved for this plan year, ente ay Year	r the date of the ruling letter grant) and the waived amount	ing the approval	33	
34	Total funding requireme	ent before reflecting carryover/	prefunding balances (lines 31a - 3	31b + 32a + 32b - 33)	34	0
			Carryover balance	Prefunding balan	се	Total balance
35	Balances elected for us requirement	e to offset funding				0
36	Additional cash requirer	ment (line 34 minus line 35)			36	0
37						
38	Present value of excess	s contributions for current year	(see instructions)			
	a Total (excess, if any,	of line 37 over line 36)			38a	204402
-	b Portion included in lin	ne 38a attributable to use of pr	efunding and funding standard ca	rryover balances	38b	0
39	Unpaid minimum requir	ed contribution for current yea	r (excess, if any, of line 36 over li	ne 37)	39	0
40					40	0
Pa	rt IX Pension	Funding Relief Under F	Pension Relief Act of 2010) (See Instructions)	
41	41 If an election was made to use PRA 2010 funding relief for this plan:					
	a Schedule elected					
	b Eligible plan year(s) for which the election in line 41a was made					

Broker Buyout Mediation & Consulting of Florida Corp. Pension Plan

Weighted Average Retirement Age Plan Year: 1/1/2018 to 12/31/2018 Valuation Date: 12/31/2018

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

The later of:

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

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

Weighted average retirement age 69

Attachment to 2018 Schedule SB, Part V - EIN: 82-0791333 PN: 001

Broker Buyout Mediation & Consulting of Florida Corp. Pension Plan

Summary of Plan Provisions Plan Year: 1/1/2018 to 12/31/2018 Valuation Date: 12/31/2018

Plan Effective Date

January 1, 2011

Plan Year

From January 1, 2018 to December 31, 2018

Eligibility

All employees not excluded by class are eligible to enter on the January 1 or July 1 coincident with or following the completion of the following requirements:

1 year of service Minimum age 21

Normal Retirement Age

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

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

Normal Retirement Benefit

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

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

The maximum monthly benefit is the lesser of \$18,333.33 and 100% of the highest 3-year average salary, subject to service requirements.

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

Normal Form of Benefit

A benefit payable for the life of the participant

Accrued Benefit

The normal retirement benefit described above calculated based on salary and/or service on the calculation date, and payable on the normal retirement date.

Credited years are 12-month periods from date of entry to the anniversaries of date of entry excluding the following:

Years with less than 1,000 hours

Termination Benefit

Upon termination for any reason other than death or retirement a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following vesting schedule:

Credited Years	Vested Percent
1	0
2	20

Attachment to 2018 Schedule SB, Part V - EIN: 82-0791333 PN: 001

Broker Buyout Mediation & Consulting of Florida Corp. Pension Plan

Summary of Plan Provisions Plan Year: 1/1/2018 to 12/31/2018 Valuation Date: 12/31/2018

3	40
4	60
5	80
6	100

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

Years with less than 1,000 hours

Top-Heavy Minimum Benefit

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

2% of average compensation times credited years

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

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

with a maximum of 10 years

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

Top-Heavy Normal Form

A benefit payable for the life of the participant

Top-Heavy Status

A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently top-heavy.

Death Benefit

Actuarial Equivalent of the accrued benefit earned to date of death