### Form 5500-SF

Department of the Treasury Internal Revenue Service

Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Department of Labor

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

Part I	Annual Report	Identification Information	<u>n</u>									
For calend	lar plan year 2018 or fi	scal plan year beginning 01/01/2	/2018		and ending 12	2/31/2018						
A This re	turn/report is for:	X a single-employer plan	<u></u>		n (not multiemployer) ( ployer information in ac		-					
	·	a one-participant plan		reign plan								
<b>B</b> This ret	urn/report is	the first return/report	the fi	inal return/report	port							
		an amended return/report	a sho	ort plan year return	/report (less than 12 m	onths)						
C Check	box if filing under:	Form 5558	auto	matic extension		DFVC pi	rogram					
		special extension (enter descri	. ,									
Part II	Basic Plan Info	ormation—enter all requested in	nformation									
1a Name TMS SERVI		CASH BALANCE PLAN				1b Three plan (PN)	number	002				
						1c Effec		f plan 1/2016				
		oyer, if for a single-employer plan)						fication Number				
		m, apt., suite no. and street, or P.C ce, country, and ZIP or foreign post		f foreign, see instru	uctions)	(EIN)		113576				
TMS SERVI	CE CORPORATION					20 Spon	360-761	hone number -7547				
						2d Busin	ess code (	see instructions)				
	262 S. 3RD STREET 424990 BUCKLEY, WA 98321-8805											
3a Plan a	3a Plan administrator's name and address Same as Plan Sponsor.  3b Administrator's EIN											
						<b>3c</b> Admir	nistrator's t	telephone number				
		e plan sponsor or the plan name ha				<b>4b</b> EIN						
	lan, enter the plan spo sor's name	onsor's name, EIN, the plan name a	and the plant	an number from th	e last return/report.	<b>4d</b> PN						
C Plan N						14 111						
						_						
_		at the beginning of the plan year.				5a		7				
		at the end of the plan yearaccount balances as of the end of				5b		6				
comp	elete this item)					5c						
	·	articipants at the beginning of the pl				5d(1)		7				
		articipants at the end of the plan year				5d(2)		6				
than	P Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested											
		or incomplete filing of this return										
SB or Sche	alties of perjury and ot edule MB completed a true, correct, and com	ther penalties set forth in the instruction of signed by an enrolled actuary, a plete.	uctions, I d as well as	eclare that I have entry the electronic vers	examined this return/re sion of this return/report	port, includir t, and to the	ng, if applic best of my	:able, a Schedule / knowledge and				
SIGN	Filed with authorized	/valid electronic signature.	0	5/28/2019	KEITH LEE							
HERE	Signature of plan a	dministrator	1	Date	Enter name of individ	ual signing a	as plan adn	ninistrator				
SIGN HERE												
HEKE	Signature of emplo	yer/plan sponsor	1	Date	Enter name of individ	ual signing a	as employe	r or plan sponsor				

Form 5500-SF (2018) Page **2** 

6a	Were all of the plan's assets during the plan year invested in eligib	le assets?	(See instructions )				X Yes □ No		
	Are you claiming a waiver of the annual examination and report of a								
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a	and condit	tions.)						
	If you answered "No" to either line 6a or line 6b, the plan cann								
С	If the plan is a defined benefit plan, is it covered under the PBGC in		- '			_			
	If "Yes" is checked, enter the My PAA confirmation number from the	e PBGC p	remium filing for this p	lan yea	r		4055043. (See instructions.)		
Pai	t III Financial Information								
7	Plan Assets and Liabilities		(a) Beginning (	of Year			(b) End of Year		
а	Total plan assets	7a	15	57137			236124		
b	Total plan liabilities	7b					0		
С	Net plan assets (subtract line 7b from line 7a)	7c	15	57137			236124		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt			(b) Total		
а	Contributions received or receivable from:								
	(1) Employers	8a(1)	1	87500	-				
	(2) Participants	8a(2)		0	$\dashv$				
	(3) Others (including rollovers)	8a(3)		0	$\dashv$				
	Other income (loss)	8b		-8513					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					78987		
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		0					
	Certain deemed and/or corrective distributions (see instructions)	8e		0					
	Administrative service providers (salaries, fees, commissions)	and an area and area and area and area and area area.							
	Other expenses	8g		0					
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					0		
-	Net income (loss) (subtract line 8h from line 8c)	8i					78987		
	Transfers to (from) the plan (see instructions)	8j							
Par	t IV Plan Characteristics	<u> </u>							
9a	If the plan provides pension benefits, enter the applicable pension	feature co	odes from the List of Pla	an Chai	racteri	stic Co	odes in the instructions:		
	1C								
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Pla	n Chara	acteris	tic Coc	des in the instructions:		
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	-	-	100		X			
b	Program)			10a		^			
	reported on line 10a.)			10b		X			
С	Was the plan covered by a fidelity bond?			10c	X		80000		
d	,					V			
	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	ner person ne or all of	s by an insurance the benefits under						
	the plan? (See instructions.)			10e	X		1483		
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X			
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year-	end.)	10g		Χ			
h	If this is an individual account plan, was there a blackout period?			40h		Х			
	2520.101-3.)			10h		^			
•	exceptions to providing the notice applied under 29 CFR 2520.10	•		10i					
				1					

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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 Sche (Form 5500) and line 11a below)		В	X Ye	es 🗌 No				
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	11a			0				
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section ERISA?			Y6	es X No				
	(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 enter the date of the letter ruling granting the waiver.  Month  Day  Year								
lf :	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	C Enter the amount contributed by the employer to the plan for this plan year								
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?		X Yes	No	ı				
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a			(				
b	b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?								
С	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	<b>3c(1)</b> Name of plan(s): 13c(2)	EIN(s)		13c(3)	PN(s)				

# SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Internal Revenue Service

Department of Labor

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

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

0	or calendar plan year 2018 or fiscal plan year beginning 01/01/2018	aı	na enaing	j 12/3	31/2018	
	Round off amounts to nearest dollar.					
Α	Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonal Name of plan TMS SERVICE CORPORATION CASH BALANCE PLAN	В -	Three-dig			
С	Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D E	mployer l	Identifica	ation Number (E	in)
	TMS SERVICE CORPORATION			91-111	13576	
E	Type of plan: X Single Multiple-A Multiple-B F Prior year plan	size: X 100 o	r fewer	101-	500 More th	an 500
F	Part I Basic Information	<u> </u>			<u> </u>	
1	Enter the valuation date: Month 12 Day 31 Year 2018	8				
2	Assets:					
	a Market value			2a		148624
	<b>b</b> Actuarial value			2b		148624
3	Funding target/participant count breakdown	(1) Number participant		. ,	sted Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment		0		0	0
	<b>b</b> For terminated vested participants		6		155267	155267
	C For active participants		0		0	0
	<b>d</b> Total		6		155267	155267
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	<u> </u>		4a		
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans at-risk status for fewer than five consecutive years and disregarding loading factor	s that have bee	en in	4b		
5	Effective interest rate			5		4.94 %
6	Target normal cost			6		74074
	To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and a accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into accour combination, offer my best estimate of anticipated experience under the plan.					
	HERE				05/01/201	9
	Signature of actuary				Date	
ŀ	KEVIN I. ABRAHAMS				17-07962	2
	Type or print name of actuary			Most r	ecent enrollmer	nt number
F	RETIREMENT HORIZONS, INC.				281-296-11	10
5	Firm name 2201 TIMBERLOCH PLACE SUITE 150 THE WOODLANDS, TX 77380-1108		Tel	lephone	number (includ	ing area code)
	Address of the firm					
	e actuary has not fully reflected any regulation or ruling promulgated under the statute in corructions	ompleting this	schedule	, check	the box and see	

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Schedule SB (Form 5500) 2018

Pa	art II	Begin	ning of Year	Carryov	er and Prefunding Ba	lances							
							(a) C	arryover balance	)	(b) P	refundir	g balance	
7		•	0 , ,		able adjustments (line 13 fro	•			0			0	
8				•	nding requirement (line 35 fro				0			0	
9	Amount r	emaining	g (line 7 minus line	8)					0			0	
10	Interest of	n line 9 ເ	using prior year's	actual retu	rn of <u>11.44</u> %				0			0	
11	Prior yea	r's exces	s contributions to	be added	to prefunding balance:								
	<b>a</b> Preser	t value o	f excess contribut	ions (line 3	88a from prior year)				-			8055	
					over line 38b from prior year interest rate of 4.29%							0	
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual													
return  C Total available at beginning of current plan year to add to prefunding balance												0	
											8055		
	<b>a</b> Portion	of (c) to	be added to pref	unding bala	ance							0	
12	12 Other reductions in balances due to elections or deemed elections											0	
13	13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)										0		
Р	Part III Funding Percentages												
14 Funding target attainment percentage											14	95.72%	
15	Adjusted	funding t	target attainment	oercentage	)						15	102.60%	
16					of determining whether carryo				o reduce	current	16	108.41%	
17	If the cur	rent value	e of the assets of	the plan is	less than 70 percent of the f	unding targe	t, enter suc	ch percentage			17	%	
Р	art IV	Con	tributions an	d Liquid	ity Shortfalls								
18	Contribut	ions mad			ar by employer(s) and emplo	yees:							
(1)	(a) Date  MM-DD-Y		(b) Amount p employer	-	(c) Amount paid by employees	<b>(a)</b> D: (MM-DD-		(b) Amount p employer	-	(c	c) Amount paid by employees		
,	3/12/2019	,	- 1 - 2	87500	0		,		(-)				
						Totals ►	18(b)		8750	0 18(c)		0	
19	Discount	ed emplo	yer contributions	– see instr	uctions for small plan with a	valuation dat	e after the	beginning of the	year:				
	<b>a</b> Contril	outions a	llocated toward ur	npaid minin	num required contributions fr	rom prior yea	ırs		19a			0	
	<b>b</b> Contrib	outions m	ade to avoid resti	ictions adj	usted to valuation date				19b			0	
	<b>C</b> Contrib	utions all	ocated toward min	imum requi	red contribution for current yea	ar adjusted to	valuation d	ate	19c			86683	
20	Quarterly	contribu	tions and liquidity	shortfalls:									
	a Did the	e plan ha	ve a "funding sho	rtfall" for th	e prior year?							Yes X No	
	<b>b</b> If line	20a is "Y	es," were required	quarterly	installments for the current y	ear made in	a timely ma	anner?				Yes No	
	C If line	20a is "Y	es," see instructio	ns and con	nplete the following table as								
		(1) 1	•		Liquidity shortfall as of end	l of quarter o			1		/A\ A±L		
		(1) 1st	L		(2) 2nd		(3)	3rd			(4) 4th		

Р	Part V Assumptions Used to Determine Funding Target and Target Normal Cost										
21	Discount	rate:									
	<b>a</b> Segme	ent rates:	1st se	gment: 3.92%	2nd	segment: 5.52%	3	rd segment: 6.29 %		N/A, full yield curve used	
	<b>b</b> Applica	able month (er	nter code)						21b	4	
22	Weighted	average retire	ement age						22	65	
23	Mortality	table(s) (see	instructions)	Prior regulation	n:	Prescribed - comb	oined	Prescribed	d - separat	te Substitute	
	Current regulation: X Prescribed - combined Prescribed - separate Substitute										
Pa	Part VI Miscellaneous Items										
24	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 me	thod change I	been made for t	he current plan	year? If "Yes,	" see instructions i	regarding red	quired attach	ment	Yes X No	
26	Is the pla	n required to p	provide a Sched	lule of Active Pa	articipants? If	"Yes," see instruct	ions regardir	ng required a	ittachmen	tX Yes No	
27	7 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment										
Pa	art VII	Reconcilia	ation of Unp	oaid Minimu	ım Require	d Contribution	ns For Pri	or Years			
28	Unpaid m	inimum requir	red contributions	s for all prior ye	ars				28	0	
29	9 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)										
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)										
Pa	Part VIII Minimum Required Contribution For Current Year										
31	31 Target normal cost and excess assets (see instructions):										
	<b>a</b> Target r	normal cost (li	ne 6)						31a	74074	
	<b>b</b> Excess	assets, if app	olicable, but not	greater than lin	e 31a				31b	0	
32	Amortizat	ion installmen	nts:				Outst	anding Bala	nce	Installment	
	a Net sho	ortfall amortiza	ation installment						6643	1084	
							1		0	0	
33			•			e ruling letter grant waived amount			33		
34	Total fund	ding requireme	ent before reflec	cting carryover/	orefunding bala	ances (lines 31a -	31b + 32a +	32b - 33)	34	75158	
					Carryo	ver balance	Pref	unding balar	nce	Total balance	
35			se to offset fund	J		0			0	0	
36	Additiona	l cash require	ment (line 34 m	inus line 35)					36	75158	
37						rrent year adjusted		date (line	37	86683	
38	Present v	alue of excess	s contributions f	for current year	(see instructio	ns)					
	<b>a</b> Total (e	excess, if any,	of line 37 over l	line 36)					38a	11525	
	<b>b</b> Portion	included in lir	ne 38a attributal	ble to use of pre	efunding and fu	ınding standard ca	rryover bala	nces	38b	0	
39	Unpaid m	inimum requir	red contribution	for current yea	r (excess, if an	y, of line 36 over li	ne 37)		39	0	
40	Unpaid m	inimum requir	red contributions	s for all years					40	0	
Pa	rt IX	Pension	Funding Re	lief Under P	ension Rel	ief Act of 2010	O (See Ins	tructions	s)		
41	If an elect	ion was made	e to use PRA 20	10 funding relie	of for this plan:						
	<b>a</b> Schedu	le elected								2 plus 7 years 15 years	
	a Schedule elected										

# Schedule SB, line 26 - Schedule of Active Participant Data

TMS Service Corporation Cash Balance Plan 91-1113576/002

For the plan year 01/01/2018 through 12/31/2018

### **Years of Credited Service**

Attained Age	Under 1 No.	1 to 4 No.	5 to 9 No.	10 to 14 No.	15 to 19 No.	20 to 24 No.	25 to 29 No.	30 to 34 No.	35 to 39 No.	40 & up No.
Under 25										
25 to 29										
30 to 34										
35 to 39										
40 to 44										
45 to 49										
50 to 54										
55 to 59										
60 to 64										
65 to 69										
70 & up										

# Schedule SB, Part V **Statement of Actuarial Assumptions/Methods**

### **TMS Service Corporation Cash Balance Plan** 91-1113576 / 002

For the plan year 01/01/2018 through 12/31/2018

Valuation Date: 12/31/2018

As prescribed in IRC Section 430 **Funding Method:** 

Age - Eligibility age at last birthday and other ages at last birthday

Retrospective Compensation - Current compensation

Form of Payment - Assumed form of payment for funding is lump sum which is the Hypothetical Account Balance. Funding Target for lump sum is the current Hypothetical Account Balance projected to the assumed retirement date using the Interest Credit Rate discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates -

Segment rates for the Fourth Month Prior to Val Date as permitted under IRC 430(h)(2)(C)

Segment #	Year	Rate %
Segment 1	0 - 5	2.21
Segment 2	6 - 20	3.77
Segment 3	> 20	4.45

Segment rates as of September 30, 2017 As permitted under IRC 430(h)(2)(C)(iv)(II) - HATFA								
Segment #	Year	Rate %						
Segment 1	0 - 5	3.92						
Segment 2	6 - 20	5.52						
Segment 3	> 20	6.29						

Pre-Retirement - Mortality Table -None

> Early Retirement Table - None Turnover Table -None Disability Table -None Salary Scale -None

Interest Credit Rate -Current Yr - 4% Projected Yrs - 4%

Expense Load -None Ancillary Ben Load -None

Post-Retirement - Mortality Table -18C - 2018 Combined

> Cost of Living -None

#### **Asset Valuation Method:**

Fair market value of assets adjusted for contributions under IRC 430(g)(4)

#### **Discrimination Test Assumptions:**

HCE Determination - Based on all employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

#### 410(b)/401(a)(4) Testing:

8.5% Pre-Retirement - Interest -CB Projection Rate - 4%

Post-Retirement - Interest -

Mortality Table -G71M - 1971 Group Annuity (male)

Permissively Aggregated Plans - Tested as a Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Testing Service - Separate benefiting service for DC and for DB for Accrued-to-Date Method

Normal Form for MVAR - Joint with 50% Survivor Benefits

# Schedule SB, Part V Statement of Actuarial Assumptions/Methods

### TMS Service Corporation Cash Balance Plan 91-1113576 / 002

For the plan year 01/01/2018 through 12/31/2018

### 401(a)(26) Testing:

Compensation - Use current compensation to calculate the benefit accrual rate for 401(a)(26)

Testing Age - Normal retirement age or attained age, if older

## Form 5500-SF

Department of the Treasury Internal Revenue Service

Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Department of Labor

# 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

Part I		rt Identification Information				
For calend	lar plan year 2018 or	fiscal plan year beginning	01/01/2018	and ending	12/31/2	018
A This re	turn/report is for:	🛛 a single-employer plan	a multiple-employer p	lan (not multiemployer) nployer information in a		
		a one-participant plan	a foreign plan			
<b>B</b> This ret	urn/report is	the first return/report	the final return/report			
		an amended return/report	a short plan year retu	rn/report (less than 12 r	nonths)	
C Check	box if filing under:	Form 5558	automatic extension		DFVC program	m
		special extension (enter des	cription)			
Part II	Basic Plan In	formation—enter all requested i	nformation			
1a Name TMS	*	poration Cash Balance	Plan		1b Three-digit plan numb	
					(PN)	002
					1c Effective d 01/01/	
		ployer, if for a single-employer plan			2b Employer I	dentification Number
		oom, apt., suite no. and street, or P nce, country, and ZIP or foreign po		tructions)		1113576
	Service Corp		<b>2c</b> Sponsor's 360-76	telephone number 1-7547		
262	S. 3rd Stree	2d Business of	ode (see instructions)			
Bucl	kley	WA 98321	-8805		424990	
3a Plan a	administrator's name	and address X Same as Plan Sp	onsor,		3b Administra	tor's EIN
					3c Administra	tor's telephone number
		the plan sponsor or the plan name			4b EIN	
	olan, enter the plan s sor's name	ponsor's name, EIN, the plan name	e and the plan number from	the last return/report.	4d PN	
C Plan I						
<b>5a</b> Total	number of participar	nts at the beginning of the plan yea	r		5a	7
		nts at the end of the plan year			5b	6
<b>C</b> Numl		th account balances as of the end			5c	
	/ / / / / / / / / / / / / / / / / / / /	participants at the beginning of the	plan year		5d(1)	7
		participants at the end of the plan			5-1(0)	(
e Num	ber of particlpants w	tho terminated employment during	the plan year with accrued b	penefits that were less	5e	C
Caution:	A penalty for the la	te or incomplete filing of this ret	urn/report will be assesse	d unless reasonable d	ause is establish	
SB or Sch		other penalties set forth in the inst d and signed by an enrolled actuary amplete.				
SIGN	1 6	20 8	5/28/19	KEITH LEE		
HERE	Signature of pla	n administrator	Date	Enter name of indiv	ridual signing as pla	an administrator
SIGN						
HERE	Signature of em	ployer/plan sponsor	Date	Enter name of indiv	ridual signing as er	nployer or plan sponsor

			-
ъ	а	е	_

	Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cann	an indepen and conditi	dent qualified public ad ons.)	counta	nt (IQI	PA)	X Yes No
С	If the plan is a defined benefit plan, is it covered under the PBGC in If "Yes" is checked, enter the My PAA confirmation number from the						No Not determined Not See instructions.)
Pa	rt III   Financial Information						
7	Plan Assets and Liabilities	W. 17-45	(a) Beginning o	f Year	Т		(b) End of Year
a	Total plan assets	7a		157,1	.37		236,124
b	Total plan liabilities	7b					0
С	Net plan assets (subtract line 7b from line 7a)	7c		157,	L37		236,124
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total
а	Contributions received or receivable from: (1) Employers	8a(1)	(.,,	87,5	500		
13	(2) Participants	8a(2)			0		
27.	(3) Others (including rollovers)	8a(3)			0		
b	Other income (loss)	8b		-8,5	513		
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	les le	Z Jett	TU		78 <b>,</b> 987
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d			0	74	
е	Certain deemed and/or corrective distributions (see instructions)	8e			0		
f	Administrative service providers (salaries, fees, commissions)	8f			0	1511	
g	Other expenses	8g			0		
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					0
L	Net income (loss) (subtract line 8h from line 8c)	81			110		78,987
j	Transfers to (from) the plan (see instructions)	8]				i ii	
Pa	rt IV Plan Characteristics	99 E9 V					
9a	If the plan provides pension benefits, enter the applicable pension ${\tt 1C}$	feature co	des from the List of Pla	an Cha	racteri	stic Codes	in the instructions:
b	If the plan provides welfare benefits, enter the applicable welfare	feature cod	les from the List of Pla	n Chara	acterist	ic Codes i	n the instructions:
Pa	rt V Compliance Questions						
10	During the plan year:				Yes	No	Amount
- 6	Was there a failure to transmit to the plan any participant contributed described in 29 CFR 2510.3-1027 (See instructions and DOL's Program)	Voluntary F	iduciary Correction	10a		х	
-1	Were there any nonexempt transactions with any party-in-interes reported on line 10a.)	t? (Do not	include transactions	10b		х	
	Was the plan covered by a fidelity bond?			10c	Х		80,000
	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?	10d		Х			
•	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.)						1,483
1	Has the plan failed to provide any benefit when due under the plant the plant that the plant the	an?		10f		Х	
	Did the plan have any participant loans? (If "Yes," enter amount	as of year-	end.)	10g		Х	
	If this is an individual account plan, was there a blackout period? 2520.101-3.)			10h		Х	
	If 10h was answered "Yes," check the box if you either provided exceptions to providing the notice applied under 29 CFR 2520.1			10i			

	Form 5500-SF (2018) Page <b>3-</b>						
Part	VI Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com (Form 5500) and line 11a below)	plete Sche	edule S	В		X Ye	s 🗌 No
_11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40					0	
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code ERISA?	or section	1 302 o	f 		Ye	s X No
а	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver.  Month		enter			letter ear	ruling
lf	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				
	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 negative amount)		12d				
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?			Yes		10	N/A
Part '	VII Plan Terminations and Transfers of Assets						
13a	Has a resolution to terminate the plan been adopted in any plan year?			X Yes	6	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 control of the PBGC?	under the			Y	es X	No
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify t which assets or liabilities were transferred.			11			
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 attachm	ent to Form 5500 or	5500-SF.	1			
For	calendar plan year 2018 or fiscal plan year beginning 01/01	/2018	and ending	12/31/	2018		
▶F	ound off amounts to nearest dollar.						
▶c	aution: A penalty of \$1,000 will be assessed for late filing of this report	t unless reasonable ca	use is established	d.			
AN	ame of plan		B Three-digit	:			
TMS	Service Corporation Cash Balance Plan		plan numb	er (PN)	<b>&gt;</b>	002	
			6540				
C P	an sponsor's name as shown on line 2a of Form 5500 or 5500-SF		D Employer Ide	entification N	lumber (	(EIN)	
TMS	Service Corporation		91	1113576	5		
ΕT	/pe of plan: X Single Multiple-A Multiple-B	Prior year plan size:	<b>₹</b> 100 or fewer	]101-500 [	More	e than 500	
Pa	rt I Basic Information						
1	Enter the valuation date: Month 12 Day 31	Year	_				
2	Assets:						
	a Market value			2a		148,624	
	<b>b</b> Actuarial value	• • • • • • • • • • • • • • • • • • • •		2b		148,624	
3	Funding target/participant count breakdown:	(1) Number of participants	(2) Vested Targ			(3) Total Funding Target	
	a For retired participants and beneficiaries receiving payment	0			0	0	
		6				155,267	
	<b>b</b> For terminated vested participants	0		0			
	C For active participants	6		155,26		155,267	
4	d Total			155,26	1	155,267	
4	If the plan is in at-risk status, check the box and complete lines (a) and		_ ,				
	<b>a</b> Funding target disregarding prescribed at-risk assumptions			4a			
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transfat-risk status for fewer than five consecutive years and disregarding		have been in	4b			
5	Effective interest rate			5		4.94 %	
6	Target normal cost			6		74,074	
To t	he best of my knowledge, the information supplied in this schedule and accompanying schedulordance with applicable law and regulations. In my opinion, each other assumption is reasonab bination, offer my best estimate of anticipated experience under the plan.	es, statements and attachmer le (taking into account the exp	nts, if any, is complete a perience of the plan and	nd accurate. Ead reasonable exp	ch presribe ectations)	ed assumption was applied in and such other assumptions, in	
70000000000000000000000000000000000000	IGN ERE			5/1	120	19	
	Signature of actuary	***************************************		,	Date		
	Kevin I. Abrahams			17-	07962		
	Type or print name of actuary			Most recent	enrollm	ent number	
	Retirement Horizons, Inc.			(281)	296-1	110	
	Firm name		Tele	ephone num	ber (incl	luding area code)	
	2201 Timberloch Place						
	Suite 150						
	US The Woodlands TX 77380-1108  Address of the firm	1000					
	actuary has not fully reflected any regulation or ruling promulgated und	er the statute in compl	leting this schedul	e, check the	box and	d see	

D			2
Р.	ac	ıe	~

Pai	t II Beg	inning of Year	Carryov	er and Prefunding Bala	ances							
		<del></del>				(a) (	Carryover balance		(b) l	Prefundi	ng balance	
7				cable adjustments (line 13 fro				0				0
0				funding requirement (line 35 fr								
8				unding requirement (line 35 if				0				0
9	Amount remaining (line 7 minus line 8)							0	3. Mat293			0
10	Interest on line 9 using prior year's actual return of11.44%							0	10.00			0
11	Prior year's excess contributions to be added to prefunding balance:											
	a Present value of excess contributions (line 38a from prior year)										8,	055
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year				ar							
	Schedu	ule SB, using prior ye	ear's effecti	ve interest rate of 4.29	%							0
	b(2) Interest	t on line 38b from pri	or year Sc	hedule SB, using prior year's	actual						1150	
	return	•••••		•••••								0
	<b>c</b> Total avail	able at beginning of	current pla	in year to add to prefunding ba	alance .	10000		31,75977			8,	055
	<b>d</b> Portion of	(c) to be added to pr	efunding b	alance	•••••							0
				s or deemed elections				0				0
13	Balance at be	eginning of current ye	ear (line 9 -	+ line 10 + line 11d - line 12) •	•••••	y		0				0
Pa	rt III Fu	unding Percenta	ages		B - 40							
				•••••						14	95.72	
				ge						15	102.60	%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement						ice	16	108.41	%		
17	1001000 (001	VS WES		is less than 70 percent of the			Miller Strate No. Co., San Script			17	,	%
Pa	rt IV C	ontributions an	d Liquid	lity Shortfalls			535-100011425					
18				year by employer(s) and employer	oyees:					3180		
(1.0)	(a) Date	(b) Amount pa		(c) Amount paid by		) Date	(b) Amount		′		unt paid by	
	M-DD-YYYY) /12/2019	employer(s	87,500	employees	(IVIIVI-L	D-YYYY)	employe	1(5)		епір	loyees	
	12/2015		07,300									
											20	
				AND THE STREET SHOWS AND THE								
				Elizabet San (II								
					Totals	► 18(b)		87,5	500 18(c	)		0
19	Discounted e	mployer contribution	s see ins	structions for small plan with a	valuation	n date after	the beginning of th	e year:				
	<b>a</b> Contribution	ons allocated toward	unpaid mir	nimum required contributions	from prior	years		19a				0
	<b>b</b> Contribution	ons made to avoid re	strictions a	adjusted to valuation date	•••••	• • • • • • • • • • • • • • • • • • • •		19b				0
				required contribution for curre	nt year ac	ljusted to va	aluation date	19c			86,	683
20		ntributions and liquidi							E CONTRACTOR			
				the prior year?				•••••	•••••	····· [	Yes X N	0
	<b>b</b> If line 20a	is "Yes," were requir	ed quarter	ly installments for the current	year mad	e in a timel	y manner?	•••••	•••••	····· [	Yes N	0
	C If line 20a	is "Yes," see instruc	tions and c	complete the following table as		127-120-121-120						
	(1)	1st		Liquidity shortfall as of end (2) 2nd	of quarte	r of this pla (3)	an year 3rd	T		(4) 41	h	
						\-/				3.7		

Pa	rt V Assumption	ons Used To Determine	Funding Target and Targ	et 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>b</b> Applicable month	(enter code)			21b	4				
22					22	65				
	23 Mortality table(s) (see instructions) Prior regulation: Prescribed - combined Prescribed - separate Substitute  Current regulation: Prescribed - combined Prescribed - separate Substitute									
Par	t VI Miscellane	eous items								
24	Has a change been	made in the non-prescribed ac	tuarial assumptions for the current	plan year? If "Yes," see	instruction	ns regarding required				
	attachment					· · · · · · · · · Yes X No				
25	Has a method chang	ge been made for the current p	lan year? If "Yes," see instructions	regarding required attach	chment .	Yes X No				
26	Is the plan required t	to provide a Schedule of Active	Participants? If "Yes," see instruc	ctions regarding required	l attachme	ntX Yes No				
27	If the plan is subject	to alternative funding rules, en	ter applicable code and see instru	ctions regarding	27					
				The state of the s						
			um Required Contribution							
			years		28	0				
29			d unpaid minimum required contrib	7/ 7/	29	0				
30			ntributions (line 28 minus line 29)		30	0				
	SOMETER STATE OF THE STATE OF T	Required Contribution								
31		and excess assets (see instruc								
					31a	74,074				
			line 31a		31b	0				
32	Amortization installm	With a superior was a superior to the superior of		Outstanding Bala		Installment				
					6,643	1,084				
1	<b>b</b> Waiver amortization	on installment			0	0				
			nter the date of the ruling letter gra	nting the approval						
			) and the waived amount .		33					
34	Total funding require	ment before reflecting carryover	r/prefunding balances (lines 31a - 3	1b + 32a + 32b - 33)	34	75,158				
			Carryover balance	Prefunding Bala	ance	Total balance				
35	Balances elected for	r use to offset funding								
			0		0	0				
36	Additional cash requ	irement (line 34 minus line 35)			36	75,158				
37		ā.	contribution for current year adjuste		37	86,683				
38	Present value of exc	cess contributions for current ye	ear (see instructions)							
	a Total (excess, if ar	ny, of line 37 over line 36)			38a	11,525				
	<b>b</b> Portion included in	n line 38a attributable to use of	prefunding and funding standard of	carryover balances	38b	0				
39	Unpaid minimum red	quired contribution for current y	vear (excess, if any, of line 36 over	line 37)	39	0				
40	Unpaid minimum red	quired contributions for all year	s		40	0				
Par	t IX Pension	Funding Relief Under I	Pension Relief Act of 2010	(See Instructions	)					
41	If an election was ma	ide to use PRA 2010 funding re	elief for this plan:	10	17 - 20 - 200 - 110					
	a Schedule elected					2 plus 7 years 15 years				
		s) for which the election in line				08				

# Schedule SB, line 22 - Description of Weighted Average Retirement Age

## TMS Service Corporation Cash Balance Plan 91-1113576 / 002 For the plan year 01/01/2018 through 12/31/2018

The age reported is the weighted average of the assumed retirement ages for all active participants as of the valuation date based on their funding target or target normal cost should the funding target of the plan be zero rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

# Schedule SB, Part V Summary of Plan Provisions

### TMS Service Corporation Cash Balance Plan 91-1113576 / 002

For the plan year 01/01/2018 through 12/31/2018

Employer: TMS Service Corporation

Type of Entity - S Corporation

EIN: 91-1113576 Plan #: 002 Plan Type: Cash Balance

**Dates:** Effective - 01/01/2016 Year end - 12/31/2018 Valuation - 12/31/2018

Eligibility: All employees excluding non-resident aliens, members of an excluded class and union

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal - Attainment of age 65 and completion of 5 years of participation

Early - Not provided

Average Compensation: Current compensation

Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

Plan Benefits: Retirement - Actuarial equivalent of the hypothetical account balance derived from annual Pay Credits and Interest Credits

Pay Credits - Classification Pay Credit Formula

A 100% of compensation limited to \$70,000 B 100% of compensation limited to \$3,150 C 3% of compensation limited to \$950

Interest Credit Rate - Current Yr - 4% Projected Yrs - 4%

Accrued Benefit - Hypothetical Account Balance

Minimum Benefit - None Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or

b) plan actuarial equivalence interest and mortality

Early Retirement - None

Death Benefit - Present Value of Accrued Benefit

Disability Benefit - None

Top Heavy Minimum: Provided in another plan

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$220,000

Maximum 401(a)(17) compensation - \$275,000

PBGC: Plan is covered by Pension Benefit Guaranty Corporation

Normal Form: Life Annuity

Optional Forms: Lump Sum

Life Annuity Guaranteed for 10 Years

Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule: 100% vested in 3 years.

Service is calculated using all years of service except years prior to plan effective date

Present Value of Accrued Benefit: Based on the Hypothetical Account Balance.

# Schedule SB, Part V Summary of Plan Provisions

### TMS Service Corporation Cash Balance Plan 91-1113576 / 002

For the plan year 01/01/2018 through 12/31/2018

### **Actuarial Equivalence:**

Pre-Retirement - Interest - 4%

Mortality Table - None

Post-Retirement - Interest - 4%

Mortality Table - 18E - 2018 Applicable Mortality Table for 417(e) (unisex)

# **Schedule SB, line 32 - Schedule of Amortization Bases**

## TMS Service Corporation Cash Balance Plan 91-1113576 / 002

For the plan year 01/01/2018 through 12/31/2018

	Date Base Established	Original Base Amount	Type of Base	Present Value of Remaining Installments	Years Remaining Amortization Period	Amortization Installment
	12/31/2018	6,643	Shortfall	6,643	7	1,084
Totals:				\$6,643		\$1,084