#### 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		t Identification Information							
For caler	ndar plan year 2018 or	fiscal plan year beginning 01/01/	2018	and ending 12	2/31/2018				
A This	return/report is for:	a single-employer plan		plan (not multiemployer) ( employer information in ac	_				
D =: ·		a one-participant plan	a foreign plan						
<b>B</b> This re	eturn/report is	the first return/report	the final return/repor	rt					
		an amended return/report	a short plan year ret	curn/report (less than 12 m	onths)				
C Chec	k box if filing under:	X Form 5558	automatic extension	n	DFVC progra	am			
		special extension (enter desc	eription)						
Part II	Basic Plan Inf	ormation—enter all requested in	formation						
1a Nam	ne of plan CORPORATION CASE	BALANCE PLAN			<b>1b</b> Three-dig plan numl (PN) ▶				
					1c Effective	date of plan 01/01/2010			
		loyer, if for a single-employer plan)	- ·		<b>2b</b> Employer	Identification Number			
		om, apt., suite no. and street, or P.once, country, and ZIP or foreign pos		structions)	(EIN)	16-1512206			
LEBOUS (	CORPORATION			s telephone number 07-722-3193					
			2d Business code (see instructions)						
168 WATER STREET SUITE 5R					531390				
BINGHAM	TON, NY 13901								
<b>3a</b> Plan	administrator's name	and address X Same as Plan Spo	nsor.		<b>3b</b> Administra	ator's EIN			
					3c Administra	ator's telephone number			
		he plan sponsor or the plan name h			<b>4b</b> EIN				
	plan, enter the plan sp nsor's name	onsor's name, EIN, the plan name	and the plan number from	n the last return/report.	4d PN				
<b>C</b> Plan					10 110				
_		ts at the beginning of the plan year.			5a	36			
		ts at the end of the plan year n account balances as of the end of			5b	36			
				·	5c				
<b>d(1)</b> ⊤	otal number of active p	participants at the beginning of the p	lan year		5d(1)	32			
. ,	·	participants at the end of the plan ye			5d(2)	30			
		o terminated employment during th			5e	0			
		or incomplete filing of this return							
SB or Sc		other penalties set forth in the instru and signed by an enrolled actuary, mplete.							
SIGN	Filed with authorize	d/valid electronic signature.	08/29/2019	DAVID J. LEBOUS					
HERE	Signature of plan	administrator	Date	Enter name of individ	ual signing as pl	an administrator			
SIGN	Filed with authorize	d/valid electronic signature.	08/29/2019	DAVID J. LEBOUS					
HEKE	HERE Signature of employer/plan sponsor Date Enter name of individe				of individual signing as employer or plan sponsor				

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

	Were all of the plan's assets during the plan year invested in eligible. 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 lf you answered "No" to either line 6a or line 6b, the plan cann	an indepe and condi ot use Fo	ndent qualified public a tions.) orm 5500-SF and mus	account t instea	ant (IC	PA)  Form	 5500.	🛚	Yes No
	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		- '					<u> </u>	determined nstructions.)
Par	t III   Financial Information								
	Plan Assets and Liabilities		(a) Beginning (	of Year			(b) E	nd of Year	
а	Total plan assets	7a		58251				14486	
	Total plan liabilities	7b							
С	Net plan assets (subtract line 7b from line 7a)	7c	139	58251				14486	628
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt			(	b) Total	
	Contributions received or receivable from: (1) Employers	8a(1)		89440					
	(2) Participants	8a(2)							
	(3) Others (including rollovers)	8a(3)							
b	Other income (loss)	8b		937					
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						903	377
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d							
е	Certain deemed and/or corrective distributions (see instructions)	8e							
f	Administrative service providers (salaries, fees, commissions)	8f							
g	Other expenses	8g							
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							
	Net income (loss) (subtract line 8h from line 8c)	8i						903	377
J	Transfers to (from) the plan (see instructions)	8j							
Par									
9a	If the plan provides pension benefits, enter the applicable pension 1A 1C 1I 3H	feature co	odes from the List of Pla	an Cha	racteri	stic Co	odes in the	instructions	): 
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	des from the List of Plan	n Chara	acteris	tic Cod	des in the i	nstructions:	
Part	V Compliance Questions								
10	During the plan year:				Yes	No		Amount	1
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.)			10b		X			
С	Was the plan covered by a fidelity bond?			10c	X				115000
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 other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)					X			
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		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 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 granting the waiver	d enter t Day		of the letter _ Year	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			
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?		X Yes	No	ı
	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	<b>3c(1)</b> Name of plan(s): 13c(2)	EIN(s)		13c(3)	PN(s)

#### **SCHEDULE SB** (Form 5500)

Department of the Treasury

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

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	or calendar plan year 2018 or fiscal plan year beginning 01/01/2018		and endin	g 12/3	31/2018			
	Round off amounts to nearest dollar.  Caution: A penalty of \$1,000 will be assessed for late filing of this report unles	ss reasonable caus	se is establishe					
Α	Name of plan LEBOUS CORPORATION CASH BALANCE PLAN	30 10000110010 0000	B Three-digit plan number (PN) 002					
	Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF LEBOUS CORPORATION		<b>D</b> Employer	Identific	ation Number (E	iin)		
E	Type of plan: X Single Multiple-A Multiple-B	or year plan size:	100 or fewer	101-	500 More th	an 500		
	Part I Basic Information	<u> </u>	l		<u> </u>			
1	Enter the valuation date: Month 12 Day 31	Year <u>2018</u>						
2	Assets:							
	a Market value			. 2a		1359188		
	<b>b</b> Actuarial value			. 2b		1359188		
3	Funding target/participant count breakdown	` '	lumber of ticipants	` '	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		14546	14546		
	C For active participants		30		1399191	1399191		
	<b>d</b> Total		36		1413737 14			
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		<del>-</del> 	4a				
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition ruat-risk status for fewer than five consecutive years and disregarding loading			4b				
5	Effective interest rate	-				6.17 %		
6	Target normal cost			6		0		
	To the best of my knowledge, the information supplied in this schedule and accompanying schedules, st accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (tal combination, offer my best estimate of anticipated experience under the plan.  SIGN							
	HERE				07/01/201	9		
	Signature of actuary				Date			
E	EMMANUEL B. GARCIA JR.				17-01452			
E	Type or print name of actuary EBG SYSTEMS, INC.			Most	recent enrollmer 773-866-20			
3	Firm name 3525 W. PETERSON AVE. SUITE 324 CHICAGO, IL 60659-3317		Te	elephone	number (includ	ing area code)		
	Address of the firm		_					
If the	e actuary has not fully reflected any regulation or ruling promulgated under the	statute in completi	ng this schedul	e, check	the box and see	• [		

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Schedule SB (Form 5500) 2018	Page <b>2 -</b> 1	

Pa	art II	Begin	ning of Year	Carryov	er and Prefunding Ba	lances								
							(a) C	arryover balance		<b>(b)</b> P	refundin	g balance		
7		•	•		able adjustments (line 13 fror	•		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	on line 9 เ	using prior year's	actual retu	rn of <u>15.36</u> %			0				0		
11 Prior year's excess contributions to be added to prefunding balance:														
	<b>a</b> Preser	nt value o	f excess contribut	ions (line 3	38a from prior year)							13096		
					a over line 38b from prior yea e interest rate of6.32%							0		
<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return										0				
	C Total a	vailable a	t beginning of curre	ent plan yea	ar to add to prefunding balance							13096		
	<b>d</b> Portion	n of (c) to	be added to prefu	unding bala	ance							0		
12	Other red	ductions i	n balances due to	elections	or deemed elections			0				0		
13	Balance	at beginn	ing of current yea	r (line 9 +	line 10 + line 11d – line 12)			0				0		
Р	art III	Fun	ding Percenta	ages		'								
	14 Funding target attainment percentage									14	96.14%			
											15	102.35%		
<ul> <li>Adjusted funding target attainment percentage</li></ul>								16	110.27%					
17	If the cur	rent value	e of the assets of	the plan is	less than 70 percent of the fu	unding targ	et, enter suc	h percentage			17	%		
Р	art IV	Con	tributions an	d Liquid	ity Shortfalls									
18					ar by employer(s) and emplo	-								
(1)	(a) Date MM-DD-Y		<b>(b)</b> Amount p employer		(c) Amount paid by employees		Date D-YYYY)	(b) Amount pa employer(s		(с	-	Amount paid by employees		
0	4/18/2019	)		89320	0									
0	5/23/2019	)		120	0									
						Totals ►	18(b)		89440	18(c)		0		
19					uctions for small plan with a v									
	_				num required contributions fr			<del>-</del>	9a			0		
b Contributions made to avoid restrictions adjusted to valuation date							0							
					red contribution for current yea	ır adjusted t	o valuation d	ate 1	9c			87869		
20	-		tions and liquidity		o prior voor?							Voc. V No		
		•	•		e prior year?						∐	Yes X No		
			·		installments for the current ye		n a timely ma	anner?			······ <u> </u>	Yes   No		
	C If line	20a is "Y	es," see instructio	ns and con	nplete the following table as a Liquidity shortfall as of end		of this plan	/ear						
		(1) 1st	t		(2) 2nd	- quarter	• • •	3rd		(	(4) 4th			
_														

P	Part V Assumptions Used to Determin	e 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	0				
22	Weighted average retirement age			22	67				
23	Mortality table(s) (see instructions) Prior regulation	on: Prescribed - comb	ined Prescribed	l - separat	te Substitute				
	Current regul	lation: X Prescribed - comb	ined Prescribed	l - separat	te  Substitute				
P	art VI Miscellaneous Items	<u> </u>							
	Has a change been made in the non-prescribed actu	jarial assumptions for the current of	an year? If "Ves " see ii	netructions	s regarding required				
	attachment		•						
25	Has a method change been made for the current pla	an year? If "Yes," see instructions re	egarding required attach	ment	Yes X No				
26	Is the plan required to provide a Schedule of Active	Participants? If "Yes," see instruction	ons regarding required a	ttachmen	tX Yes No				
27	If the plan is subject to alternative funding rules, ente		ons regarding	27					
Pa	art VII Reconciliation of Unpaid Minim	um Required Contribution	s For Prior Years						
28	Unpaid minimum required contributions for all prior y	/ears		28	0				
29	Discounted employer contributions allocated toward (line 19a)	·		29	0				
30	Remaining amount of unpaid minimum required con-	tributions (line 28 minus line 29)		30	0				
Pa	art VIII Minimum Required Contribution	n For Current Year							
31	Target normal cost and excess assets (see instruction	ons):							
	a Target normal cost (line 6)			31a	0				
	${f b}$ Excess assets, if applicable, but not greater than I	ine 31a		31b	0				
32	Amortization installments:		Outstanding Bala	nce	Installment				
	a Net shortfall amortization installment			54549	8905				
	<b>b</b> Waiver amortization installment			0	0				
33	If a waiver has been approved for this plan year, ent (Month Day Year	er the date of the ruling letter granti) and the waived amount		33					
34	Total funding requirement before reflecting carryove	r/prefunding balances (lines 31a - 3	1b + 32a + 32b - 33)	34	8905				
		Carryover balance	Prefunding balar	ice	Total balance				
35	Balances elected for use to offset funding requirement	0		0	0				
36	Additional cash requirement (line 34 minus line 35)			36	8905				
37	Contributions allocated toward minimum required co	,	,	37	87869				
38	Present value of excess contributions for current year	ar (see instructions)		I					
	a Total (excess, if any, of line 37 over line 36)			38a	78964				
	<b>b</b> Portion included in line 38a attributable to use of p	prefunding and funding standard car	ryover balances	38b	0				
39	Unpaid minimum required contribution for current ye	ear (excess, if any, of line 36 over lin	e 37)	39	0				
40	Unpaid minimum required contributions for all years			40	0				
Pa	rt IX Pension Funding Relief Under	Pension Relief Act of 2010	(See Instructions	)					
41	If an election was made to use PRA 2010 funding rel	lief for this plan:							
-	a Schedule elected				2 plus 7 years 15 years				
	<b>b</b> Eligible plan year(s) for which the election in line 4	1a was made		20	 08				

#### 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 section 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 1 Annual Report Identification Information	ordanoc man ale mo	THE POINT OF THE POINT OF	300-3F.						
For calendar plan year 2018 or fiscal plan year beginning	01/01/2018	and ending	12/	31/2018					
A This return/report is for:	a multiple-employe a list of participatin a foreign plan	r plan (not multiemploye	r) (Filers ch	ecking this box must attach se with the form instructions.)					
B This return/report is:	the final return/repo	ort							
an amended return/report	a short plan year re	turn/report (less than 12	months)						
C Check box if filling under: 🔀 Form 5558	automatic extensio	า	П	DFVC program					
special extension (enter descrip	<b>_</b>	•		DE VO piùgiaili					
Part II Basic Plan Information enter all requested inf	-								
1a Name of plan	ormation		1b 7						
Lebous Corporation Cash Balance Plan				ree-digit In number					
debods corporacion cash barance Plan			(PI	N) ▶ 002 ective date of plan					
Plan sponsor's name (employer, if for a single-employer plan) Mailing Address (include room, apt., suite no. and street, or P.O. City or town, state or province, country, and ZIP or foreign postal		nployer Identification Number N) 16–1512206							
Lebous Corporation	, ,	,		onsor's telephone number 07) 722–3193					
168 Water Street Suite 5R US Binghamton NY 13901			2d Business code (see instructions) 531390						
3a Plan administrator's name and address X Same as Plan Spons	108		3b Adı	ministrator's EIN					
			3c Adı	ministrator's telephone number					
4 If the name and/or EIN of the plan sponsor or the plan name has this plan, enter the plan sponsor's name, EIN, the plan name and	changed since the las the plan number from	return/report filed for the last return/report.	4b EIN						
<ul><li>a Sponsor's name</li><li>c Plan Name</li></ul>			4d PN						
5a Total number of participants at the beginning of the plan year	******************************	***************************************	5a	36					
b Total number of participants at the end of the plan year	***************************************	***************************************		36					
C Number of participants with account balances as of the end of the complete this item)	***************************************	d contribution plans	5c						
d(1) Total number of active participants at the beginning of the plan	year	***************************************	5d(1)	32					
d(2) Total number of active participants at the end of the plan year			5d(2)	30					
e Number of participants who terminated employment during the plates than 100% vested	in year with accrued b	enefits that were	5e	0					
Caution: A penalty for the late or incomplete filling of this return/re									
Under penalties of perjury and other penalties set forth in the instruction SB or Schedule MB completed and signed by an enrolled actuary, as belief, it is true, correct, and complete.	ons, I declare that I have well as the electronic v	ve examined this return/reportsion of this return/reportsion	eport, includent, and to the	ding, if applicable, a Schedule ne best of my knowledge and					
SIGN MUSTER COLOR	The state of the s	David J. Lebous	· ·						
HERE Signature of plan administrator	Date	Enter name of individu	al signing a	s plan administrator					
SIGN HERE			*****						
HERE Signature of employer/plan sponsor	Date	Enter name of individu	al signing a	s employer or plan sponsor					

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6a	Were all of the plan's assets during the plan year invested in eligible	assets?	See instructions.)	•••••	•••••	•••••	•••••	•••••	X Yes	No
b	Are you claiming a waiver of the annual examination and report of a				•					_
		ee instructions on waiver eligibility and conditions.)						•••••	X Yes	No
	If you answered "No" to either line 6a or line 6b, the plan canno									
С	If the plan is a defined benefit plan, is it covered under the PBGC ins	surance p	rogram (see ERISA sectio	n 402	21)?				Not det	ermined
	If "Yes" is checked, enter the My PAA confirmation number from the	PBGC pi	emium filing for this year				4146	914	(See instruct	ions.)
Pa	rt III Financial Information									
7	Plan Assets and Liabilities		(a) Beginning of	Yea	r			(b) End	of Year	
а	Total plan assets	7a	1,35	8,2	51				1,448,6	28
b	Total plan liabilities	7b								
С	Net plan assets (subtract line 7b from line 7a)	7c	1,35	8,2	51				1,448,6	528
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount					(b)	Γotal	
а	Contributions received or receivable from:	0 (1)			40					
	(1) Employers	8a(1)	8	9,4	40					
	(2) Participants	8a(2)								
	(3) Others (including rollovers)	8a(3)								
<u>b</u>	Other income (loss)	8b		9:	37					
d	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							90,3	377
a	to provide benefits)	8d								
е	Certain deemed and/or corrective distributions (see instructions)	8e								
f	Administrative service providers (salaries, fees, commissions)	8f								
g	Other expenses	8g								
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								
i	Net income (loss) (subtract line 8h from line 8c)	8i							90,3	377
ī	Transfers to (from) the plan (see instructions)	8j								
Pa	rt IV Plan Characteristics									
_	If the plan provides pension benefits, enter the applicable pension fe	eature cod	es from the List of Plan C	harac	teristi	c Cod	es in th	e instruc	ctions:	
	1A 1C 1I 3H									
h	If the plan provides welfare benefits, enter the applicable welfare fea	ature code	e from the List of Plan Ch	aracta	rietic	Code	e in the	inetructi	ione:	
	in the plan provides wellare benefits, effer the applicable wellare rea	iture code	3 HOITH CHO LIST OF FRANCISCO	aracio	7113110	Oodc	3 111 (110	monucu	ons.	
Pa	art V Compliance Questions									
10	During the plan year:				Yes	No	N/A		Amount	
а	Was there a failure to transmit to the plan any participant contribut	tions withi	n the time period							
	described in 29 CFR 2510.3-102? (See instructions and DOL's Vo	luntary Fi	duciary Correction							
	Program)			10a		Х				
b	Were there any nonexempt transactions with any party-in-interest' reported on line 10a.)			10b		x				
				10c	х	<del></del>			11	5,000
d				100	<u> </u>					3,000
•	by fraud or dishonesty?			10d		х				
е	Were any fees or commissions paid to any brokers, agents, or oth	ner person	s by an insurance							
	carrier, insurance service, or other organization that provides som					١,,				
	the plan? (See instructions.)			10e		Х				
f	Has the plan failed to provide any benefit when due under the plan	1?	•••••••••••	10f		Х				
g	Did the plan have any participant loans? (If "Yes," enter amount as	s of year e	end.)	10g		х				
h	· · · · · · · · · · · · · · · · · · ·	•		اا						
	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 2520.101			10i						
	exceptions to providing the notice applied under 25 Of N 2020.101	••••••	•••••••••••••••	101		<u> </u>				

Form	5500-SF 2018	
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Part	VI	Pension Funding Compliance							
11	1 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)								0
11a	Enter th	ne unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	•••••	11a					0
12	<b>ERISA</b>	a defined contribution plan subject to the minimum funding requirements of section 412 of the?  ss," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)		ion 302 of	•••••		Yes [	<b>X</b> N	0
а		ver of the minimum funding standard for a prior year is being amortized in this plan year, see i	nstructions, a	nd enter tl Day	ne date	of the		uling	
lf y	ou com	pleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line	e 13.						
b	Enter th	ne minimum required contribution for this plan year	••••••	12b					
С	Enter th	ne amount contributed by the employer to the plan for the 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)									
е	Will the	minimum funding amount reported on line 12d be met by the funding deadline?	•••••		res 🗌	No		I/A	
Part	VII	Plan Terminations and Transfers of Assets							
13a	Has a r	esolution to terminate the plan been adopted in any plan year?	••••••	х	Yes		No		
	If "Yes,	" enter the amount of any plan assets that reverted to the employer this year	•••••	13a					0
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?									
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.)									
<b>13c(1)</b> Name of plan(s): <b>13c(2)</b> EIN(s) <b>13c(3)</b> PN(s)									

## Schedule SB, Part V Summary of Plan Provisions

#### Lebous Corporation Cash Balance Plan 16-1512206 / 002

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

Employer: Lebous Corporation

Type of Entity - C Corporation

EIN: 16-1512206 TIN:

Plan #: 002 Plan Type: Cash Balance

<u>Dates:</u> Effective - 01/01/2010 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 - First of month coincident with or next following 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 - Frozen benefit formula

Pay Credits - Classification Pay Credit Formula

A 40% of compensation
B 2% of compensation
C 5% of compensation

Interest Credit Rate - Current Yr - 5% Projected Yrs - 5%

Accrued Benefit - Frozen accrued benefit as of 05/15/2018

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 and age 18

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

## Schedule SB, Part V Summary of Plan Provisions

#### Lebous Corporation Cash Balance Plan 16-1512206 / 002

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

#### Actuarial Equivalence:

Pre-Retirement - Interest -

5% None

Mortality Table -

Post-Retirement - Interest -

5%

Mortality Table -

G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

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

#### **Lebous Corporation Cash Balance Plan** 16-1512206 / 002

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

Valuation Date:

12/31/2018

**Funding Method:** 

As prescribed in IRC Section 430

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

permitted under IRC 430(h)(2)(C) Segment # Year Rate % Segment 1 0 - 5 2.50 Segment 2 6 - 20 3.92 Segment 3 > 20 4.50

Segment rates for the Valuation Date as

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 6 - 20 Segment 2 5.52 Segment 3 > 20 6.29

Pre-Retirement - Mortality Table -

None

Early Retirement Table - None None

Turnover Table -

Disability Table -

Interest Credit Rate -

Salary Scale -

Current Yr - 5% Projected Yrs - 5%

Expense Load -

None

None

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)

### Schedule SB, line 32 -Schedule of Amortization Bases Lebous Corporation Cash Balance Plan

16-1512206 / 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	54,549	Shortfall	54,549	7	8,905
Totals:				\$54,549		\$8,905

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

Lebous Corporation Cash Balance Plan 16-1512206/002 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	3	2								
25 to 29	3	3								
30 to 34	1	3	2							
35 to 39	1	2								
40 to 44		1	3							
45 to 49										
50 to 54		1								
55 to 59			1							
60 to 64			1							
65 to 69			2							
70 & up			1							

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

Lebous Corporation Cash Balance Plan 16-1512206 / 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, line 19 - Discounted Employer Contributions

#### Lebous Corporation Cash Balance Plan 16-1512206 / 002

For the plan year 01/01/2018 through 12/31/2018 Valuation Date: 12/31/2018

	Date	Amount	Adjusted Contribution	Adjusted Prior Year Contribution	Adjusted Quarterly	Effective Rate	Penalty Rate
Deposited Contribution	04/18/2019	\$89,320					
Applied to Additional Contribution	12/31/2018	80,256	78,847	0	0	6.17	0
Applied to MRC	12/31/2018	9,064	8,905	0	0	6.17	0
Deposited Contribution	05/23/2019	\$120					
Applied to Additional Contribution	12/31/2018	120	117	0	0	6.17	0
Totals for Deposited Contribution		\$89,440	\$87,869	\$0	\$0		

### SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

## Single-Employer Defined Benefit Plan Actuarial Information

0040

2018

OMB No. 1210-0110

_	Department of Labor Employee Benefits Security Administration  Pension Benefit Concession  Pension Benefit Concession  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).  This Form Is Open to Public Inspection									
	Pension Banefit Guaranty Corporation		attachment to Form 55		LSE		IITIS	spection		
Fo	r calendar plan year 2018 or fiscal pla		1/01/2018	200 OI 000I	and endin	0	12/31/20	018		
_	Round off amounts to nearest dolla				GI (GI O ) (GI	9	141411	010		
-	Caution: A penalty of \$1,000 will be a	assessed for late filing of the	is report unless reasonab	ole cause is	established	d.				
A	Name of plan			В	Three-di					
	Lebous Corporation Cash	Balance Plan		-	plan num		· •	002		
				1						
_				-11-1						
6	Plan sponsor's name as shown on line	2a of Form 5500 or 5500-8	SF	D	Employer	Identific	ation Number (E	EIN)		
	Lebous Corporation				16-151	2206				
E	Type of plan: X Single  Multiple-A	The Marketon	112			_				
		Multiple-B	F Prior year plan s	size: X 10	0 or fewer	101-	500 More th	an 500		
_	art I Basic Information									
1	Enter the valuation date:	Month 12 Day	31 Year 20	18_						
2	Assets:							kara siambe.		
	a Market value	*   A L 4 A B A B A B A A A A A A A A A A A A A	******************************	*********		2a		1,359,188		
	b Actuarial value	***************************************	33-453-489000000000000000000000000000000000000			2b		1,359,188		
3	Funding target/participant count brea	akdown		(1) Numb			sted Funding	(3) Total Funding		
	a For retired participants and benefit	nicrios rocciuina novement	-	participa	ants 0		Target 0	Target		
						_		0		
	b For terminated vested participants				6		14,546	14,546		
	C For active participants				30		1,399,191	1,399,191		
	d Total				36	:	L,413,737	1,413,737		
4	If the plan is in at-risk status, check t	he box and complete lines	(a) and (b)							
	a Funding target disregarding presci	ibed at-risk assumptions	*******************************	**************	**********	. 4a				
	b Funding target reflecting at-risk as: at-risk status for fewer than five co	su <mark>mptions, b</mark> ut disregarding nsecutive years and disreg	transition rule for plans tarding loading factor	that have b	een in	4b				
5	Effective interest rate	,			****************	. 5		6.17%		
6	Target normal cost	16156443499999999999999999999999999999999			**********	. 6		0		
6	ement by Enrolled Actuary  To the best of my knowledge, the information supplifications with applicable law and regulations. In roombination, offer my best estimate of enticipated estimate of enticipated estimate.	ny opinion, each other assumbtion is	ng schedules, statements and att s reasonable (taking into account	achments, if a	ny, is complete to of the plan an	and accum d reasonab	ite. Each prescribed le expectations) and	essumption was applied in such other assumptions, in		
	IERE D	or Cher-	Ť.				07/01/201	19		
Emm	Sig anuel B. Garcia Jr.	nature of actuary	)				Date 1701452			
EBG	Type or Systems, Inc.	print name of actuary					ocent enrollmen 773 - 866 - 20			
352	5 W. Peterson Ave.	Firm name			Tele	phone	number (includii	ng area code)		
Sui	te 324									
Chi		59-3317 Idress of the firm								
f the nstru	actuary has not fully reflected any regu ctions	ulation or ruling promulgate	d under the statute in cor	mpleting thi	s schedule,	check t	he box and see			

	art II	Beginning of	Year Carryov	er and Prefunding E	Balances						
7	Balance a	at beginning of pric	or year after applica	able adjustments (line 13 fr	rom orior	(a) (	Carryover balar	nce	(b)	?refund	ding balance
8		ected for use to of			0			4			
_	year)	**********************			.0						
9				***************************************				0			(
10				n of <u>15.36</u> %	145554444444444444444444444444444444444			0			
11				o prefunding balance:							
	b/1) Inte	value of excess c	contributions (line 3	8a from prior year) over line 38b from prior ye	**************						13,09
	Sch	edule SB, using pr	ior year's effective	interest rate of 6.32 dule SB, using prior year's	%						× 6
	retu	m	prior year conte	oule 35, using prior years	actual						(
	C Total av	ailable at beginning	of current plan year	r to add to prefunding balanc	œ						13,096
	<b>d</b> Portion	of (c) to be added	to prefunding bala	nce							
12				or deemed elections			11.1.0581	0			
				ne 10 + line 11d - line 12)				0			
	art III	Funding Per		in it in the life in it	3703333333434344			U			
_				-4-18-18-18-18-18-18-18-18-18-18-18-18-18-						44	
15	Adjusted f	unding target attai	nment percentage	***************************************	***************	*****************	***********************	************	***********	14	96.14%
16	Prior year	s funding percenta	age for purposes of	determining whether cam	over/prefun	ding balance	e may be upon	to radicas	a		102.35%
	year a mile	ang requirement	**********************							16	110.27%
	If the curre	ent value of the ass	sets of the plan is li	ess than 70 percent of the	funding targ	et, enter suc	h percentage.	************		17	%
	art IV		ns and Liquidi								
18				r by employer(s) and empl	oyees:						
(N	(a) Date M-DD-YY	(b) Am	nount paid by oployer(s)	(c) Amount paid by employees	(a) [ (MM-DD		(b) Amount		(c)		int paid by
04	1/18/20		89,320	0		-1111,	employ	81(8)	+	empi	oyees
05	5/23/20	19	120	0							
_											
									<u> </u>		
									i		
									1		
_											
			Selles Selles sell								
19	Disease				Totals ►	18(b)		89,440	18(c)		0
10	2 Contribu	tions allocated to:	Itions - see instruc	tions for small plan with a	valuation da	le after the b	eginning of the				
,	h Contribut	tions made to pusi	aro unpaio minimu	im required contributions for	rom prior yea	irs	***************************************	19a			0
				ted to valuation date				19b			0
20	Duartedy o	ontributions and lic	ra minimum require	d contribution for current year	ar adjusted to	valuation da	te	19c	ra nii sari	FT 100	87,869
	h If line 20	n lo PVes Burner	and man lor me	prior year?	*************	*************	******************	************	**********		Yes X No
	e ii iine zui	a is res, were re	quired quarterly ins	stallments for the current ye	ear made in	a timely mar	ner?				Yes No
	If line 20a	a is "Yes," see inst		lete the following table as a							
	(	1) 1st		Liquidity shortfall as of end (2) 2nd	of quarter of	1000000			21.		
	,			(=) £114	-	(3) 3	ru	-	(4	) 4th	

F	Part V Assumption	ons Used to Determin	Funding Target and Targ	get Normal Cost		
21	Discount rate:					
	a Segment rates:	1st segment: 3 . <b>92</b> %	2nd segment: 5 . 52 %	3rd segment: 6 . 29 %		N/A, full yield curve used
	b Applicable month (ent	er code)	***************************************		21b	(
22	Weighted average retires	ment age	*************************************	,	22	67
23			n: Prescribed - comb	ined Prescribe	d - separat d - separat	_
P	art VI Miscellaneo	us Items				
24			arial assumptions for the current p			
25	Has a method change be	een made for the current plan	n year? If "Yes," see instructions n	egarding required attact	ment	Yes X No
26	Is the plan required to pro-	ovide a Schedule of Active P	articipants? If "Yes," see instruction	ons regarding required a	attach <b>me</b> nt	X Yes [] No
27			r applicable code and see instructi		27	
P	art VII Reconcilia	tion of Unpaid Minim	ım Required Contribution	s For Prior Years		
28	Unpaid minimum require	d contributions for all prior ye	ears	****************************	28	0
29	100		inpaid minimum required contribut		29	0
30	Remaining amount of un	paid minimum required contr	ibutions (line 28 minus line 29)		30	0
Pa	art VIII Minimum F	Required Contribution	For Current Year			
31	Target normal cost and	excess assets (see instructio	ns):			
	a Target normal cost (line	e 6)			31a	0
	b Excess assets, if applic	cable, but not greater than lir	ne 31a		31b	0
32	Amortization installments	3.		Outstanding Bala	nce	Installment
	a Net shortfall amortization	on installment	***************************************	<u>.</u>	54,549	8,905
	<b>b</b> Waiver amortization in	stallment	***************************************		0	0
33			r the date of the ruling letter granti) and the waived amount		33	
34	Total funding requiremen	nt before reflecting carryover/	prefunding balances (lines 31a - 3	1b + 32a + 32b - 33)	34	8,905
			Carryover balance	Prefunding balar	)CB	Total balance
35	Balances elected for use requirement		0		0	0
36	Additional cash requirem	ent (line 34 minus line 35)	***************************************		36	8,905
37			tribution for current year adjusted		37	87,869
38	Present value of excess	contributions for current year	(see instructions)			
	a Total (excess, if any, of	f line 37 over line 36)	***************************************		38a	78,964
	<b>b</b> Portion included in line	38a attributable to use of pr	efunding and funding standard car	ryover balances	38b	0
39	Unpaid minimum required	d contribution for current yea	r (excess, if any, of line 36 over lin	e 37)	39	0
40	Unpaid minimum required	d contributions for all years	**************************************	***************************************	40	0
Pai	rt IX Pension F	unding Relief Under F	Pension Relief Act of 2010	(See Instructions	)	
41	If an election was made to	o use PRA 2010 funding relie	ef for this plan:			
	a Schedule elected		••••••••••••			2 plus 7 years 15 years
	b Eligible plan year(s) for	r which the election in line 41	a was made		200	08 2009 2010 2011