Attention!

This form or schedule is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing.

Starting in late February 2001, the Internal Revenue Service will mail the annual Form 5500 and Form 5500-EZ packages to filers of record. Additional copies of these forms and schedules may also be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS form number.

Check the Department of Labor's Web Site at www.efast.dol.gov for additional information concerning the ERISA Filing Acceptance System (EFAST), electronic filing, approved software vendors, and telephone assistance.

SCHEDULE B (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Pension and Welfare Benefits Administration

Pension Benefit Guaranty Corporation

Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974, referred to as ERISA, except when attached to Form 5500-EZ and, in all cases, under section 6059(a) of the Internal Revenue Code, referred to as the Code.

Attach to Form 5500 or 5500-EZ if applicable.

See separate instructions.

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OMB No. 1210-0110

2000

This Form is Open to Public Inspection (except when attached to Form 5500-EZ).

For calendar plan year 2000 or fiscal plan year beginning	DD / YYYYY and	ending	MM.	OD		
► If an item does not apply, enter "N/A." ► Caution: A penalty of \$1,000 will be assessed for	Round off amounts to nearest of for late filing of this report unless		e cause is es	tablished.		
A Name of plan		В	Three-digit plan numbe Employer I		on Numb	
C Plan sponsor's name as shown on line 2a of Form 5	5500 or 5500-EZ	O	Linployer	uemmean	on Numb	
E Type of plan: (1) Single-employer (2) Multiem	nployer (3) Multiple-emplo	F yer		or fewer pa ior plan ye	•	
Part I Basic Information (To be complete	ed by all plans)					
1a Enter the actuarial valuation date: b Assets: (1) Current value of assets						
Statement by Enrolled Actuary (see instructions be To the best of my knowledge, the information supplied in this so and in my opinion each assumption, used in combination, represer a multiemployer plan, each assumption used (a) is reasonable (ta esult in a total contribution equivalent to that which would be detern the aggregate, are reasonable (taking into account the experience)	chedule and on the accompanying schedule ints my best estimate of anticipated experier aking into account the experience of the pla mined if each such assumption were reasor	nce under the an and reason nable; in the c	plan. Furthermo nable expectation	re, in the cas ns) or (b) wo	se of a plan ould, in the	other that aggregate
Signature of actuary		Date				
Print or type Name of actuary						
Firm name						
Address of the firm						
City						
G Most recent enrollment number	Telephone number (including area code)					
If the actuary has not fully reflected any regulation or ruling check the box and see instructions						500) 200

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				(4	
С	(1)	Accrued liability for plans using immediate gain methods	.		
	(2)	Information for plans using spread gain methods:		32	
		(a) Unfunded liability for methods with bases		NACTO 10	
		(b) Accrued liability under entry age normal method		.0	
		(c) Normal cost under entry age normal method			
d	Infor	rmation on current liabilities of the plan:	4,		
	(1)	Amount excluded from current liability attributable to	(9)		
	(2)	pre-participation service (see instructions) "RPA '94" information:			
	(-/	(a) Current liability			
		(b) Expected increase in current liability due to benefits accruing during the plan year	<u> R</u> PIDODO		
		(c) Current liability computed at highest allowable interest rate (see instructions)	CILLIA		
		(d) Expected release from "RPA '94" current liability for the plan year			
	(3)	"OBRA '87" information:			
		(a) Current liability	'		
		(b) Expected increase in current liability due to benefits accruing during the plan year			
		(c) Expected release from "OBRA '87" current liability for the plan year			
		(b) Expected release from OBTIN OF Conformation of the plan year			
	(4)	Expected plan disbursements for the plan year			
2		erational information as of beginning of this plan year:			
		rent value of the assets (see instructions)			
-			(2) 7 5	6 1	
	((1) No. of Persons (2) Vested Benefits	(3) Total Ben	etits	
	(1)	For retired participants and beneficiaries receiving payments			
	(2)	For terminated vested participants			
	Ť				
	(0)				
	(3)	For active participants			
	(4)	Total			
С	If the	e percentage resulting from dividing line 2a by line 2b(4), column (3), is less the	nan 70%, enter such percentage	%	
	4				



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i	Has a change been made in funding method for the	this plan year?			. Ye	s No	•
j	If line i is "Yes," was the change made pursuant t	o Revenue Proce	edure 2000-40?		. Ye	es No	
k	If line i is "Yes," and line j is "No" enter the date of (individual or class) approving the change in fund				MM	ADD/M	
	Checklist of certain actuarial assumptions: Interest rates for: (1) "RPA '94" current liability (2) "OBRA '87" current liability				4,	111 % 111 %	N/A
b	Weighted average retirement age						
С	Rates specified in insurance	Yes	Pre-retirement No	N/A	Yes	Post-retirement No	N/A
d	or annuity contracts			0			
	(2) Females			N/A			N/A
е	Valuation liability interest rate					%	
f	Expense loading		Male			Female	
g	Annual withdrawal rates:						
	(1) Age 25	ode	70		Code	70	
	(2) Age 40	Rate Code	%		Rate C	%	
	(3) Age 55		%	N/A		%	N/A
h	Salary scale	3	%			%	
i	Estimated investment return on actuarial value of assets for the year ending on the valuation date					%	
7	New amortization bases established in the currer (1) Type of Base (2) Initial Balance	nt plan year:		(3) Amo	rtization Charge	e/Credit	



ı		
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	8 Miscellaneous information:	Official Use Only
а	If a waiver of a funding deficiency or an extension of an amortization period has been approved for this plan year, enter the date of the ruling letter granting the approval	DD / XYYY
b	If one or more alternative methods or rules (as listed in the instructions) were used for this plan year, enter the appropriate code in accordance with the instructions	
С	Is the plan required to provide a Schedule of Active Participant Data? (see instructions)	No
)	Funding standard account statement for this plan year:	
	Charges to funding standard account:	00
а	Prior year funding deficiency, if any	
	Employer's normal cost for plan year as of valuation date	
·	Amortization charges as of valuation date: Outstanding Balance (1) All bases except	
	(1) All bases except funding waivers •	
	(2) Funding waivers ► (\$	
d	Interest as applicable on line 9a, 9b, and 9c	
е	Additional interest charge due to late quarterly contributions, if applicable	
f	Adjusted additional funding charge from Part II, line 12u, if applicable N/A	
g	Total charges. Add lines 9a through 9f Credits to funding standard account:	
h	Prior year credit balance, if any	
i	Employer contributions. Total from column (b) of line 3	
j	Amortization credits as of valuation date	
	Interest as applicable to end of plan year on lines 9h, 9i, and 9j	
	(1) ERISA FFL (accrued liability FFL)	
	(2) "OBRA '87" FFL (155% current liability FFL)	
	(3) "RPA '94" override (90% current liability FFL).	
	(4) FFL credit before reflecting "OBRA '87" FFL	
	(E) Additional gradit due to "OPDA 197" EEI	



m (1) Waived funding deficiency

(2) Other credits

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o	Credit balance: If line 9n is greater than line 9g, enter the difference	(A)
p	Funding deficiency: If line 9g is greater than line 9n, enter the difference	
q	Current year's accumulated reconciliation account:	>
	(1) Due to additional funding charges as of the beginning of the plan year	
	 (2) Due to additional interest charges as of the beginning of the plan year (3) Due to waived funding deficiencies: 	
	(a) Reconciliation outstanding balance as of valuation date	
	(b) Reconciliation amount. Line 9c(2) balance minus line 9q(3)(a)	
	(4) Total as of valuation date	
)	Contribution necessary to avoid an accumulated funding deficiency. Enter the amount in line 9p or the amount required under the alternative funding standard account if applicable	
1	Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions.	Yes No

Part II Additional Information for Certain Plans Other Than Multiemployer Plans

Please see Who Must File in the Schedule B instructions to determine if you must complete Part II.

Additional required funding charge (see instructions):

10

11 Has

- a Enter "Gateway %." Divide line 1b(2) by line 1d(2)(c) and multiply by 100. If line 12a is at least 90%, go to line 12u and enter -0-. If line 12a is less than 80%, go to line 12b. If line 12a is at least 80% (but less than 90%), see instructions and, if applicable, go to line 12u and enter -0-. Otherwise, go to line 12b
- **b** "RPA '94" current liability. Enter line 1d(2)(a)
- c Adjusted value of assets (see instructions).....
- d Funded current liability percentage. Divide line 12c by 12b and multiply by 100
- e Unfunded current liability. Subtract line 12c from line 12b
- f Liability attributable to any unpredictable contingent event benefit
- g Outstanding balance of unfunded old liability
- **h** Unfunded new liability. Subtract the total of lines 12f and 12g from line 12e. Enter -0- if negative.....
- % of line 12h) i Unfunded new liability amount
- j Unfunded old liability amount
- k Deficit reduction contribution. Add lines 12i, 12j, and 1d(2)(b)



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ı		charges in funding standard account used to offset the deficit reduction tribution. Enter a negative number if less than zero	25,	
m		Benefits paid during year attributable to unpredictable contingent event		
	(2)	Unfunded current liability percentage. Subtract the percentage on line 12d from 100%		
	(3)	Transition percentage		
	(4)	Enter the product of lines 12m(1), 12m(2), and 12m(3)		
	(5)	Amortization of all unpredictable contingent event liabilities		
	(6)	"RPA '94" additional amount (see instructions)		
	<i>(7)</i> Prel	Enter the greatest of lines 12m(4), 12m(5), or 12m(6)		
n		liminary additional funding charge: Enter the excess of line 12k over 12l (if any), plus line 12m(7), adjusted to end of year with interest		
0		atributions needed to increase current liability percentage to 100% e instructions)		
р	if the Cod Tran	er the lesser of line 12n or 12o. Also, enter the result on line 12t e employer did not elect for 1995 to use the Optional rule under le section 412(l)(3)(E) and does not elect for 2000 to use the estion rule under Code section 412(l)(11)		
q	If the	e employer elects to use the Transition rule for 2000, but did not elect 1995 to use the Optional rule, complete line 14 and enter the lesser of 12p or 14e here and on line 12t		
r	for 2	e employer elected for 1995 to use the Optional rule, but does not elect 2000 to use the Transition rule, complete line 13 and enter the greater of 12p or 13q here and on line 12t		
s	Tran	e employer elected for 1995 to use the Optional rule and elects to use the nsition rule for 2000, enter the lesser of (1) the greater of line 12p or 13q, 2) line 14e. Also, enter on line 12t		
t		itional funding charge r to adjustment		
u	Adju	usted additional funding charge. (0 % of line 12t)		
13 a		litional funding charge under prior law (see instructions): BRA '87" current liability. Enter line 1d(3)(a)		
b	Adju	usted value of assets (see instructions)		
С	Fun	ded current liability percentage. Divide line 13b by line 13a and multiply by 100		
d	Unf	unded current liability. Subtract line 13b from line 13a		



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e O	Dutstanding balance of unfunded old liability	00
f Li	iability attributable to any unpredictable contingent event benefit	.00
g U	Unfunded new liability. Subtract the total of lines 13e and 13f from line 13d	.00
h U	Unfunded new liability amount (
i U	Infunded old liability amount	
j D	Deficit reduction contribution. Add lines 13h and 13i	
ΙU	Net amortization charge for certain bases	
(2	unpredictable contingent event	
(3	3) Transition percentage	
(4	4) Enter the product of lines 13I(1), 13I(2), and 13I(3)	
(5	5) Amortization of all unpredictable contingent event liabilities	
(6	6) Enter the greater of line 13I(4) or line 13I(5)	
m A	additional funding charge (excess of line 13j over line 13k (if any), plus line 13l(6))	
n A	Assets needed to increase current liability percentage to 100% (line 13d)	
o S	Smaller of line 13m or line 13n	
p In	nterest adjustment	
q A	Additional funding charge. Add lines 13o and 13p	
14 Tr	ransition rule:	
a In	nitial funded current liability percentage. Enter the percentage from line 12d of the 1995 Schedule B here	%
b Ta	arget percentage for transition rule (see instructions)	%
c Ta	arget amount (see instructions)	
d E	Enter the amount from line 13q here (additional funding charge under prior law)	
	Additional funding charge under transition rule of Code section 412(I)(11): Enter the greater of line 14c or 14d	

