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 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

2009

This Form is Open to Public Inspection

Pa	art I Annual Report Identification Information					
For	calendar plan year 2009 or fiscal plan year beginning 01/01/2009	9	and ending	12/31/	2009	
Α .	This return/report is for: Single-employer plan	report is for: single-employer plan multiple-employer plan (not multiemployer) one-participant pla				
В	This return/report is for: first return/report					
	an amended return/report	short plan	year return/report (less than 12 m	onths)		
C	Check box if filing under: Form 5558		extension	,	DFVC program	
	special extension (enter description)		_ z. ve program			
De		,				
	Irt II Basic Plan Information—enter all requested information Name of plan	ation		1h	Three-digit	
	NUSON GROUP 401 (K) PLAN			10	plan number	
					(PN) • 001	
				1c	Effective date of plan	
				_	01/01/1997	
	Plan sponsor's name and address (employer, if for single-employer MAGNUSON & COMPANY	plan)		2b	Employer Identification Number (EIN) 82-0207499	
п. г.	WAGNUSON & COWFANT			2c	Plan sponsor's telephone number	
	BOX 469				208-752-1131	
WAL	LACE, ID 83873			2d	Business code (see instructions)	
20	Discontinuity in the factor of the second and the s		m.	26	721110	
	Plan administrator's name and address (if same as Plan sponsor, et MAGNUSON & COMPANY P.O. BOX 46)	30	Administrator's EIN 82-0207499	
	WALLACE, II	D 83873		3с	Administrator's telephone number	
					208-752-1131	
	f the name and/or EIN of the plan sponsor has changed since the las name, EIN, and the plan number from the last return/report. Sponso		port filed for this plan, enter the	4b	EIN	
	name, Em, and the plan number from the last return/report. Sponso	i S Hallie		4c	PN	
5a	Total number of participants at the beginning of the plan year			5a	26	
b	Total number of participants at the end of the plan year			5b		
С	Total number of participants with account balances as of the end of			0.0		
	complete this item)			5c	9	
6a	Were all of the plan's assets during the plan year invested in eligible	le assets?	(See instructions.)		X Yes No	
b	Are you claiming a waiver of the annual examination and report of a				X Yes No	
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a lf you answered "No" to either 6a or 6b, the plan cannot use Fo		,			
Pa	rt III Financial Information	<u> </u>	or and must misteau use i orm t			
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End of Year	
а	Total plan assets	. 7a	3084	26	460308	
b	Total plan liabilities	7b		0		
С	Net plan assets (subtract line 7b from line 7a)	7c	3084	26	460308	
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) Total	
а	Contributions received or receivable from:		, ,		. ,	
	(1) Employers	. 8a(1)				
	(2) Participants	8a(2)	551	30		
	(3) Others (including rollovers)	8a(3)				
b	Other income (loss)	8b	1017	19		
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			156849	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	04	49	67		
е	Certain deemed and/or corrective distributions (see instructions)	. 8d . 8e	10			
f	Administrative service providers (salaries, fees, commissions)	8f				
g	Other expenses (add lines 2d, 2e, 2f, and 2g)	. 8g			4967	
n :	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			151882	
! :	Net income (loss) (subtract line 8h from line 8c)	. 8i			101002	
J	Transfers to (from) the plan (see instructions)	8j				

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D (IV/	DI	O L	
Part IV	Plan	Characi	reristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2E 2G 2J 3H 2K
If the plan provides welfar

D	if the p	plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Chara	acteris	tic Cod	des in 1	ne instru	uction	is:	
art	٧	Compliance Questions							
0	Durin	g the plan year:		Yes	No		Ar	nount	
а		there a failure to transmit to the plan any participant contributions within the time period described in FR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X				
b		there any nonexempt transactions with any party-in-interest? (Do not include transactions reported to 10a.)	10b		X				
С	Was	the plan covered by a fidelity bond?	10c	X					50000
d		ne plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud shonesty?	10d		X				
е	insura	any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, ance service or other organization that provides some or all of the benefits under the plan? (See actions.)	10e		X				
f	Has t	he plan failed to provide any benefit when due under the plan?	10f		Χ				
g	Did th	ne plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X				
h		is an individual account plan, was there a blackout period? (See instructions and 29 CFR	10h		X				
i		was answered "Yes," check the box if you either provided the required notice or one of the options to providing the notice applied under 29 CFR 2520.101-3	10i						
art	VI	Pension Funding Compliance							
11	Is this	s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com						Yes	X No
12		s a defined contribution plan subject to the minimum funding requirements of section 412 of the Code						Yes	X No
_		es," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)	, c. cc	0			,		
а	If a w	aiver of the minimum funding standard for a prior year is being amortized in this plan year, see instru- ing the waiver							
lf :	-	impleted 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	Subtr	act the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left ive amount)	of a		12d				
е	Will th	ne minimum funding amount reported on line 12d be met by the funding deadline?				Yes		No	N/A
art	VII	Plan Terminations and Transfers of Assets							
3a	Has a	a resolution to terminate the plan been adopted during the plan year or any prior year?						Yes	X No
	If "Ye	s," 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 PBGC?			ntrol			Yes	X No
С		ing this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the assets or liabilities were transferred. (See instructions.)	he pla	n(s) to	1				
1	3c(1)	Name of plan(s):		13	c(2) EI	N(s)		13c(3	8) PN(s)
Caut	ion: A	penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	ıse is	establ	ished.			
Jnde SB o	r pena r Sche	ulties of perjury and other penalties set forth in the instructions, I declare that I have examined this returned by the completed and signed by an enrolled actuary, as well as the electronic version of this returned rue, correct, and complete.	urn/rep	port, in	cludin	g, if appl			
		and with authorized/valid electronic cignature 07/16/2010 KATHLEEN LM	A C NII	ISON	CHEDI	APD			

SIGN	Filed with authorized/valid electronic signature.	07/16/2010	KATHLEEN J. MAGNUSON SHEPPARD
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN	Filed with authorized/valid electronic signature.	07/16/2010	KATHLEEN J. MAGNUSON SHEPPARD
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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 6058(a) of the Internal Revenue Code (the Code).

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

1210-0089

OMB Nos. 1210-0110

2009

This Form is Open to Public Inspection.

Part I Annual Report Identification Information									
For	the calendar plan year 2009 or fiscal plan year beginning	2009-	01-01	and ending	200	9-12-31			
Α	This return/report is for: x single-employer plan	multiple-en	nployer plan (no	ot multiemployer)		one-participant plan			
В	This return/report is for: first return/report	final return	/report						
	an amended return/report	short plan	year return/repo	ort (less than 12 month	ns)				
С	Check box if filing under: Form 5558	automatic	extension			DFVC program			
	special extension (enter description)				_	Section Section Provides Contraction			
Б									
_	art II Basic Plan Information enter all requested information Name of plan	mation.			1b 1	hree-digit			
14	The second secon				p	lan number			
	MAGNUSON GROUP 401 (K) PLAN					PN) ▶ 001			
						Effective date of plan .997-01-01			
2a	Plan sponsor's name and address (employer, if for single-employer plans	an)				Employer Identification Number			
	H. F. MAGNUSON & COMPANY					EIN) 82-0207499			
	P.O. BOX 469					Plan sponsor's telephone number			
	1.0. DON 409					(208) 752–1131 Business code (see instructions)			
US	WALLACE ID 83873					721110			
3a	Plan administrator's name and address (If same as plan employer, en Same	ter "Same")		3b A	Administrator's EIN			
	June 1								
					3c Administrator's telephone number				
4	If the name and/or EIN of the plan sponsor has changed since the last		ort filed for this	plan, enter the	4b E	EIN			
	name, EIN and the plan number from the last return. Sponsor's Name				4c PN				
5a	Total number of participants at the beginning of the plan year				5a	26			
b	Total number of participants at the end of the plan year				5b	22			
С	Total number of participants with account balances as of the end of the				5c				
6a	complete this item)	10000				9 X Yes No			
b	Are you claiming a waiver of the annual examination and report of an								
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility and	l conditions	.)			XYes No			
_	If you answered "No" to either 6a or 6b, the plan cannot use Form	5500-SF a	and must inste	ad use Form 5500.					
Pa	art III Financial Information								
7	Plan Assets and Liabilities		(a) Be	ginning of Year		(b) End of Year			
a	Total plan assets	7a		308,426		460,308			
b	Total plan liabilities	7b		0					
<u>c</u>	Net plan assets (subtract line 7b from line 7a)	7c		308,426		460,308			
8	Income, Expenses, and Transfers for this Plan Year		(a	a) Amount		(b) Total			
a	Contributions received or receivable from:	0-(4)			36				
	(1) Employers	8a(1)		55,130	1940				
	(2) Participants	8a(2) 8a(3)		33,130	100				
b	(3) Others (including rollovers)	8b		101,719					
C	Total income(add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		201,719		156,849			
d	Benefits paid (including direct rollovers and insurance premiums	- 00			1	130,049			
	to provide benefits)	8d		4,967					
е	Certain deemed and/or corrective distributions (see instructions)	8e			WE:				
f	Administrative service providers (salaries, fees, commissions)	8f							
g	Other expenses	8g			Dir.				
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h				4,967			
i	Net income (loss) (subject line 8h from line 8c)	8i		hie de la company		151,882			
j	Transfers to (from) the plan (see instructions)	8j							

Part	IV Plan Characteristics							
9a 1	the plan provides pension benefits, enter the applicable pension feature	e codes from the Lis	t of Plan Characterist	ic Code	s in the	instructions:		
b I	2E 2G 2J 3H 2K the plan provides welfare benefits, enter the applicable welfare feature	codes from the List	of Plan Characteristic	Codes	in the ir	nstructions:		
Par	V Compliance Questions							
10	During the plan year:		Г	Ye	No	An	noun <u>t</u>	
а	Was there a failure to transmit to the plan any participant contribution v 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary	within the time period	d described in	0a	x			
b	Were there any nonexempt transactions with any party-in-interest? (Do	o not include transac	tions reported				-	
	on line 10a.)			0b	X			
С	Was the plan covered by a fidelity bond?		1	0c X				50,000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidel							
	or dishonesty?		1	0d	X			
е	Were any fees or commisions paid to any brokers, agents, or other pe					}		
	insurance services or other organization that provides some or all of the instructions.)			0ө	x	1		
f	Has the plan failed to provide any benefit when due under the plan?			Of	х			
					x			
g h	Did the plan have any participant loans? (If "Yes," enter amount as of If this is an individual account plan, was there a blackout period? (See			0g			1000	N. P. C. CO.
- 11	2520.101-3.)		10.00	0h	x	100		
i	If 10h was answered "Yes," check the box if you either provided the reexceptions to providing the notice applied under 29 CFR 2520.101-3.			0i				113
Part	VI Pension Funding Compliance							
11	Is this a defined benefit plan subject to minimum funding requirements 5500))	257					Yes	X No
12	Is this a defined contribution plan subject to the minimum funding requ						Yes	X No
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable	e.)						
а	If a waiver of the minimum funding standard for a prior year is being a							
.,	granting the waiver				_ Day	/ Y	ear	
	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB		6)		425			-
b	Enter the minimum required contribution for this plan year				12b			
C	Enter the amount contributed by the employer to the plan for this plan	*		• •	12c			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the negative amount)	•	•		12d			
e	Will the minimum funding amount reported on line 12d be met by the f	funding deadline? .	<u> </u>	<u></u>		Yes	No	N/A
Part	VII Plan Terminations and Transfers of Assets							
13a	Has a resolution to terminate the plan been adopted during the plan year	ear or any prior year?	?		<u></u>		Yes	X No
	If "Yes," enter the amount of any plan assets that reverted to the empl	loyer this year			13a			
b	Were all the plan assets distributed to participants or beneficiaries, tra	nsferred to another p	olan, or brought unde	r the co	ntrol			_
С	of the PBGC?	his plan to another p	lan(s), identify the pla	 in(s) to			Yes	X No
	which assets or liabilities were transferred. (See instructions.)				120/2) [IN(a)	120/2) [
	3c(1) Name of plan(s):				13c(2) E	.114(5)	13c(3) F	14(5)
							-	
Cauti	on: A penalty for the late or incomplete filing of this return/report w	ill be assessed unl	ess reasonable caus	se is e	tablish	ed.		
SB or	penalties of perjury and other penalties set forth in the instructions, I de Schedule MB completed and signed by an enrolled actuary, as well as it is true, correct, and complete.	eclare that I have exa the electronic version	amined this return/report,	ort, inc , and to	luding, if the best	applicable, a t of my knowle	Schedule and	
	Varter 2 1. 1 2 8 Mil	7-7-10	Kathleen J. M	agnus	on Sh	ennard		
SIG		Date					trator	
1531	Village Days on Starful	7-7-10	Enter name of indiv				ialui	******
SIG			Kathleen J. M					
HE	Signature of employer/plan sponsor	Date	Enter name of indiv	idual si	gning as	employer or p	olan spons	10

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