Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee

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).

Short Form Annual Return/Report of Small Employee

OMB Nos. 1210-0110 1210-0089

2009

This Form is Open to Public Inspection

| Pe | ension Bene | fit Guaranty Corporation | | ▶ Complete all entries in accor | dance wit | h the instructions to the Form 550 | 0-SF. | | peotion | | |
|---|---|---|--------|------------------------------------|--------------|--|--------------|---------------------------------|---------|----------------|--|
| | | | | ntification Information | | | | | | | |
| For | calendar | plan year 2009 or f | fiscal | plan year beginning 01/01/200 |)9 | and ending 1 | 2/31/2 | 2009 | | | |
| Α 1 | This returi | n/report is for: | X | single-employer plan | multiple-e | employer plan (not multiemployer) | | one-participa | nt plan | | |
| | | | | | final retur | n/report | | | | | |
| | i i ii 3 i Ciuii | 11/10/01/13 101. | H | an amended return/report | 1 | n year return/report (less than 12 mo | nthe) | | | | |
| • | | | | ` <u> </u> | <u> </u> | | DFVC program | | | | |
| C | Check box | x if filing under: | ^ | Form 5558 | 1 | cextension | | | | | |
| | | | | special extension (enter descripti | · · | | | | | | |
| Pa | rt II | Basic Plan Info | orma | ation—enter all requested inform | nation | | | | | | |
| | Name of | | | | | | 1b | Three-digit | | | |
| ROSE | ENBERG | ER CONSTRUCTION | ON 40 | 01(K) PROFIT SHARING PLAN & | TRUST | | | plan number | 001 | | |
| | | | | | | | 4 - | (PN) • | | | |
| | | | | | | | 10 | Effective date o | | | |
| 22 | Dlan ana | noor's name and a | ddroo | o (omployer if for single amploye | r nlon) | | 2h | | | umbor | |
| | | ER CONSTRUCTION | | s (employer, if for single-employe | pian) | | 20 | Employer Identi (EIN) 02-056 | | Jilibei | |
| 11001 | INDERCO | Zit GONOTHOOTI | | | | | 2c | Plan sponsor's | | number | |
| 74 E. | MILES A | VE. | | | | | | 208-77 | | | |
| HAYE | DEN, ID 8 | 33835 | | | | | 2d | Business code | | ıctions) | |
| | | | | | | | | 236110 | | | |
| | | ninistrator's name a ER CONSTRUCTION | | Idress (if same as Plan sponsor, e | | e") | 3D | Administrator's 02-056 | | | |
| KOOL | INDLINO | LK CONSTRUCTION | ON | HAYDEN, I | | | 30 | Administrator's | | number | |
| | | | | | | | 30 | 208-77 | | Humber | |
| 4 If | the name | e and/or EIN of the | plan | sponsor has changed since the la | st return/re | eport filed for this plan, enter the | 4b EIN | | | | |
| r | name, EIN | N, and the plan nun | nber f | rom the last return/report. Spons | or's name | | _ | | | | |
| | | | | | | | 4c | PN | | | |
| 5a | 5a Total number of participants at the beginning of the plan year | | | | | 5a | | | 8 | | |
| b Total number of participants at the end of the plan year | | | | | | 5b | | | 7 | | |
| C Total number of participants with account balances as of the end of | | | | • | F | | | 7 | | | |
| | | • | | | | | 5c | | V | 7 | |
| | | | | | | (See instructions.) | | | × Ye | s No | |
| b | | | | | | ndent qualified public accountant (IQ ions.) | | | X Ye | s \square No | |
| | | | | | | SF and must instead use Form 55 | | | ш | - 🗆 | |
| Pa | | Financial Infor | | | | | | | | | |
| 7 | Plan Ass | sets and Liabilities | | | | (a) Beginning of Year | | (b) End | of Year | | |
| | | | | | 7a | 336310 |) | (3) =:: | | 417793 | |
| b | | | | | | 15320 |) | | | 1664 | |
| | • | | | from line 7a) | - | 320990 | | 416129 | | | |
| 8 | | | | s for this Plan Year | 70 | | | (b) 7 | | | |
| | | tions received or re | | | | (a) Amount | | (b) ⁷ | Otal | | |
| u | | | | | 8a(1) | 887 | 887 | | | | |
| | | | | | | 3600 |) | | | | |
| | ` ' | • | | | ` ' | | | | | | |
| b | | , | , | | | 90704 | 704 | | | | |
| C | | ` ' | | ı(2), 8a(3), and 8b) | | 33.3 | | | | 95191 | |
| d | | | | lovers and insurance premiums | . 60 | | | | | 30101 | |
| J | | | | | 8d | | | | | | |
| е | • | * | | e distributions (see instructions) | | | | | | | |
| f | | | | (salaries, fees, commissions) | | 52 | 2 | | | | |
| g | | | | | | | \dashv | | | | |
| h | | • | | , 8f, and 8g) | | | | | | 52 | |
| ; | | | | sh from line 8c) | | | | | | 95139 | |
| i | | | | instructions) | | | | | | 33,00 | |
| j | | 2 .5 (only the plan | . ,556 | | ·· 8j | 1 | | | | | |

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

Signature of plan administrator

Signature of employer/plan sponsor

SIGN HERE

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 2K 2R 3D 3H

| D . | 11 1110 | plan provides wellare beliefits, effer the applicable wellare feat | are codes from the | List of Flair Chara | ICICIIS | iic Coi | 163 III I | ine monuc | Juoris. | | | |
|----------------|--|---|-----------------------|--|---------|----------|-----------|--------------|---------|---------------------|--|--|
| Part | ٧ | Compliance Questions | | | | | | | | | | |
| 10 | During the plan year: | | | | | | No | Amount | | t | | |
| а | | there a failure to transmit to the plan any participant contribution CFR 2510.3-102? (See instructions and DOL's Voluntary Fiducia | | 10a | | X | | | | | | |
| b | | e there any nonexempt transactions with any party-in-interest? (Ine 10a.) | | | 10b | | X | | | | | |
| С | Wa | s the plan covered by a fidelity bond? | | 10c | X | | | | 60000 | | | |
| d | · · · · · · · · · · · · · · · · · · · | | | | | | | | | | | |
| | | | | | | | | | | | | |
| f | Has | the plan failed to provide any benefit when due under the plan? | | | 10f | | X | | | | | |
| g | Did | the plan have any participant loans? (If "Yes," enter amount as of | f year end.) | | 10g | | X | | | | | |
| _ | If th | s is an individual account plan, was there a blackout period? (Sec. 0.101-3.) | e instructions and 2 | 9 CFR | 10h | | X | | | | | |
| i | | h was answered "Yes," check the box if you either provided the reptions to providing the notice applied under 29 CFR 2520.101-3. | | | 10i | | | | | | | |
| Part ' | VI | Pension Funding Compliance | | | | | | | | | | |
| 11 | ls th 550 | s a defined benefit plan subject to minimum funding requirement | s? (If "Yes," see ins | tructions and com | plete | Schec | lule SB | 3 (Form | Ye | es X No | | |
| 12 | ls t | is a defined contribution plan subject to the minimum funding rec | quirements of sectio | n 412 of the Code | or se | ction 3 | 302 of | ERISA? | Ye | es X No | | |
| | (If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) | | | | | | | | | | | |
| | | vaiver of the minimum funding standard for a prior year is being a ting the waiver. | | | | | | | | | | |
| | - | ompleted line 12a, complete lines 3, 9, and 10 of Schedule M | | | | | Day | | Teal | | | |
| | | r the minimum required contribution for this plan year | | - | | | 12b | | | | | |
| | | r the amount contributed by the employer to the plan for this plan | | | | | 12c | | | | | |
| d | Sub | ract the amount in line 12c from the amount in line 12b. Enter the | e result (enter a min | us sign to the left | of a | | 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 during the plan y | ear or any prior yea | ar? | | | | | ☐ Ye | es X No | | |
| | If "Y | es," enter the amount of any plan assets that reverted to the emp | lover this vear | | | | 13a | | | | | |
| | Wer | e all the plan assets distributed to participants or beneficiaries, tra | | | | | ntrol | | Ye | es X No | | |
| | | ring this plan year, any assets or liabilities were transferred from h assets or liabilities were transferred. (See instructions.) | this plan to another | plan(s), identify th | ne pla | n(s) to | | | | | | |
| 13 | 13c(1) Name of plan(s): | | | | | 13 | c(2) El | N(s) | 13c | 13c(3) PN(s) | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Cauti | on: | A penalty for the late or incomplete filing of this return/report | t will be assessed | unless reasonab | le cau | ıse is | establ | ished. | ı. | | | |
| Under SB or | per Sch | alties of perjury and other penalties set forth in the instructions, I edule MB completed and signed by an enrolled actuary, as well a true, correct, and complete. | declare that I have | examined this retu | ırn/rep | port, ir | cludin | g, if applic | | | | |
| SIGN | F | led with authorized/valid electronic signature. | 09/27/2010 | RON ROSENBER | RGER | | | | | | | |
| HERE | - Г | Signature of plan administrator | Date | Enter name of individual signing as plan administrator | | | | | | | | |

Date

Date

Enter name of individual signing as plan administrator

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.

2009

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

| | calendar plan year 2009 or fiscal plan year beginning | 1 /01 /0 | 1000 | | 12/21/2200 | | | |
|-----|---|--------------|--|----------|--|-------------------|--|--|
| FUI | | 1/01/2 | 2009 and ending | | 12/31/2009 | | | |
| Α | This return/report is for: | multiple-e | employer plan (not multiemployer) | | one-participant plan | 1 | | |
| В | This return/report is for: first return/report | final retur | rn/report | | | | | |
| | an amended return/report | short plar | n year return/report (less than 12 mo | nths) | | | | |
| С | Check box if filing under: X Form 5558 | automatio | c extension | | DFVC program | | | |
| | special extension (enter description | on) | | | | | | |
| P | art II Basic Plan Information—enter all requested inform | | *************************************** | | | | | |
| | Name of plan | ation | | 1h | Three-digit | | | |
| | Rosenberger Construction 401(k) Profit S | haring | | 10 | plan number | | | |
| | Plan & Trust | _ | | | (PN)) | 001 | | |
| | | | | 1c | Effective date of plan | | | |
| | | | | | 01/01/2004 | | | |
| 2a | Plan sponsor's name and address (employer, if for single-employer Rosenberger Construction | plan) | | 2b | Employer Identification | | | |
| | , | | | | (EIN) 02-0563317 | | | |
| | 74 E Mila- N | | | 20 | Plan sponsor's telepho (208) 772-5018 | one number | | |
| | 74 E. Miles Ave. | | | 2d | Business code (see in | structions) | | |
| | Hayden | | ID 83835 | | 236110 | otractions) | | |
| 3a | Plan administrator's name and address (if same as Plan sponsor, e | nter "Sam | e") | 3b | Administrator's EIN | | | |
| | | | | | | | | |
| | | | | 3C | Administrator's telepho | one number | | |
| 4 | If the name and/or EIN of the plan sponsor has changed since the la | st return/re | eport filed for this plan, enter the | 4h | EIN | · | | |
| | name, EIN, and the plan number from the last return/report. Sponso | | The state of the proof of the state of the s | 75 | CIIV | | | |
| | | | | 4c | PN | | | |
| 5a | Total number of participants at the beginning of the plan year | | | 5a | a | | | |
| b | Total number of participants at the end of the plan year | | | 5b | | 7 | | |
| С | c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not | | | | | ···· | | |
| | complete this item) | | | 5c | _ | 7 | | |
| | Were all of the plan's assets during the plan year invested in eligib | le assets? | (See instructions.) | | X | Yes No | | |
| þ | Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility | an indepe | ndent qualified public accountant (IC | PA) | x | Yes No | | |
| | If you answered "No" to either 6a or 6b, the plan cannot use F | | | | | 162 140 | | |
| Pa | art III Financial Information | | or and made motoda add t only do | | | · | | |
| 7 | Plan Assets and Liabilities | 1 | (a) Beginning of Year | | (b) End of Ye | | | |
| а | Total plan assets | 7a | 336,31 | 0 | (b) End of 16 | 417,793 | | |
| b | Total plan liabilities | | 15,32 | | | 1,664 | | |
| С | Net plan assets (subtract line 7b from line 7a) | | 320,99 | | | | | |
| 8 | Income, Expenses, and Transfers for this Plan Year | | (a) Amount | - | /L) T=x + | 416,129 | | |
| а | Contributions received or receivable from: | | (a) Amount | _ | (b) Total | | | |
| | (1) Employers | 8a(1) | 88 | 7 | | | | |
| | (2) Participants | 8a(2) | 3,60 | 0 | | | | |
| | (3) Others (including rollovers) | 8a(3) | | | | | | |
| b | Other income (loss) | 8b | 90,70 | 4 | | | | |
| С | Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) | 8c | | | · | 95,191 | | |
| d | Benefits paid (including direct rollovers and insurance premiums | | | | | <u>,</u> | | |
| | to provide benefits) | 8d | | <u> </u> | Factor of the second | | | |
| е | Certain deemed and/or corrective distributions (see instructions) | 8e | | | en e | | | |
| f | Administrative service providers (salaries, fees, commissions) | 8f | 5 | 2 | | The second second | | |
| g | Other expenses | 8g | | 7: | | | | |
| h | Total expenses (add lines 8d, 8e, 8f, and 8g) | 8h | | | | 52 | | |
| i | Net income (loss) (subtract line 8h from line 8c) | 8i | | | | 95,139 | | |
| | , | | * · · · · · · · · · · · · · · · · · · · | -+ | | , | | |
| j | Transfers to (from) the plan (see instructions) | 8i | 1 | | | | | |

| | | Form 5500-SF 2009 | Pa | age 2 - | | | | | | | |
|------------------|-------------------------|---|--|--------------------------|---------------------------------------|---------------------|--------------------|------------------------------|-----------------|----------------|-------------|
| Part | IV | Plan Characteristics | | | | | | | | | ····· |
| 9a li | f the | plan provides pension benefits, enter the applicable pension feat | ure codes from the | List of Plan Char | acteris | stic Co | des in | the instruct | ions: | | |
| b II | f the | 2E 2G 2J 2K 2R 3D 3H e plan provides welfare benefits, enter the applicable welfare featu | ire codes from the | List of Plan Chara | acteris | tic Cod | des in t | he instructi | ons: | | |
| Part \ | V | Compliance Questions | | | | | | | | | |
| 10 | Dui | ing the plan year: | | | | Yes | No | | Amou | ınt | |
| a ' | Wa 29 | s there a failure to transmit to the plan any participant contributions CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciar | s within the time pe y Correction Progra | riod described in am) | 10a | | х | | | | |
| | | re there any nonexempt transactions with any party-in-interest? (Dine 10a.) | | | 10b | | х | | | | |
| C | Wa | s the plan covered by a fidelity bond? | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | 10c | х | | | | 6 | 0,000 |
| d i | Did or c | the plan have a loss, whether or not reimbursed by the plan's fidel ishonesty? | lity bond, that was | caused by fraud | 10d | | х | | | | ., |
| i | insı | re any fees or commissions paid to any brokers, agents, or other p irance service or other organization that provides some or all of the ructions.) | e benefits under the | e plan? (See | 10e | | х | | , | | |
| | | the plan failed to provide any benefit when due under the plan? | | | 10f | | х | | | | |
| g | Did | the plan have any participant loans? (If "Yes," enter amount as of | year end.) | | 10a | · | X | | | | |
| h i | If th | is is an individual account plan, was there a blackout period? (See 0.101-3.) | instructions and 2 | 9 CFR | 10h | | X | | | | |
| i | lf 1(| Oh was answered "Yes," check the box if you either provided the re eptions to providing the notice applied under 29 CFR 2520.101-3 | equired notice or on | e of the | 10i | | | <u>-</u> | | | |
| Part V | | Pension Funding Compliance | | | 4 | | | | | | |
| 11 i | ls th 550 | s this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) Yes X No | | | | | | | | | |
| | | nis a defined contribution plan subject to the minimum funding requ | | | | | | | | | X No |
| (| (If "\ | es," complete 12a or 12b, 12c, 12d, and 12e below, as applicable | e.) | | | | | | ш | | _ |
| g | grar | waiver of the minimum funding standard for a prior year is being ar sting the waiver. | | Mon | th | and e | nter the | e date of th | e lette Year | er ruli | ng |
| If yo | วน ด | completed line 12a, complete lines 3, 9, and 10 of Schedule ME | 3 (Form 5500), and | l skip to line 13. | | _ | | | | | |
| | | er the minimum required contribution for this plan year | | | | | 12b | | | | |
| C E | ≘nte | er the amount contributed by the employer to the plan for this plan | year | | · · · · · · · · · · · · · · · · · · · | | 12c | | | | |
| r | neg | tract the amount in line 12c from the amount in line 12b. Enter the ative amount) | | | | _ | 12d | | | | |
| | | the minimum funding amount reported on line 12d be met by the fu | unding deadline? | | | | | Yes | No | <u> </u> | N/A |
| Part V | | Plan Terminations and Transfers of Assets | | | | | | | | | |
| | | a resolution to terminate the plan been adopted during the plan ye | | | | | | | | Yes | X No |
| | f "Y | es," enter the amount of any plan assets that reverted to the emplo | oyer this year | | | | 13a | | | | |
| C | of th | e all the plan assets distributed to participants or beneficiaries, transe PBGC? | ····· | - | | | | | | Yes | X No |
| <u>v</u> | whic | ring this plan year, any assets or liabilities were transferred from the hassets or liabilities were transferred. (See instructions.) | his plan to another | plan(s), identify th | ne pla | n(s) to | | | | | |
| 130 | 13c(1) Name of plan(s): | | | | 13c(2) EIN(s) | | | V(s) | 13c(3) PN(s) | | |
| | | | | | <u> </u> | | | | | | |
| | | | | | | | | | | | |
| | | A penalty for the late or incomplete filing of this return/report | | | | | | | | | |
| 2R or 5 | scn | alties of perjury and other penalties set forth in the instructions, I dedule MB completed and signed by an enrolled actuary, as well as true, correct, and complete. | leclare that I have e the electronic vers | examined this return/ | ırn/rep report | oort, in , and t | cluding o the b | , if applicat est of my k | ole, a nowle | Sche edge a | dule and |
| SIGN Rosenberger | | | | | | | *** | | | | |
| HERE | _[- | Signature of plan administrator | ndividual signing as plan administrator | | | | | | | | |
| | | | | | | | | , | | | |

Date

SIGN HERE

Signature of employer/plan sponsor

Enter name of individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor