Form 5500-SF

Department of the Treasury

Department of Labor Employee Benefits Security Administration 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).

2009

This Form is Open to Public

OMB Nos. 1210-0110

1210-0089

Inspection Pension Benefit Guaranty Corporation Complete all entries in accordance with the instructions to the Form 5500-SF. **Annual Report Identification Information** For calendar plan year 2009 or fiscal plan year beginning and ending 12/31/2009 single-employer plan multiple-employer plan (not multiemployer) one-participant plan A This return/report is for: first return/report final return/report **B** This return/report is for: an amended return/report short plan year return/report (less than 12 months) DFVC program Form 5558 automatic extension C Check box if filing under: special extension (enter description) Basic Plan Information—enter all requested information Three-digit 1a Name of plan plan number BLACK ROCK DEVELOPMENT, INC. 401(K) PLAN 001 (PN) ▶ 1c Effective date of plan 01/01/2005 2a Plan sponsor's name and address (employer, if for single-employer plan) 2b Employer Identification Number BLACK ROCK DEVELOPMENT, INC. 82-0524899 (EIN) 2c Plan sponsor's telephone number 208-665-2005 P.O. BOX 3070 COEUR DALENE, ID 83815 2d Business code (see instructions) 523900 3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") **3b** Administrator's EIN BLACK ROCK DEVELOPMENT, INC. P.O. BOX 3070 82-0524899 COEUR DALENE, ID 83815 **3c** Administrator's telephone number 208-665-2005 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the 4b EIN name, EIN, and the plan number from the last return/report. Sponsor's name 4c PN 5a Total number of participants at the beginning of the plan year..... 5a 105 **b** Total number of participants at the end of the plan year..... 5b 118 C Total number of participants with account balances as of the end of the plan year (defined benefit plans do not 81 complete this item)..... 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) **b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) X Yes under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. Part III | Financial Information Plan Assets and Liabilities (a) Beginning of Year (b) End of Year 963072 1285240 a Total plan assets..... 7a **b** Total plan liabilities..... 7b 1285240 Net plan assets (subtract line 7b from line 7a)..... 7с 963072 8 Income, Expenses, and Transfers for this Plan Year (a) Amount (b) Total a Contributions received or receivable from: 99132 8a(1) (1) Employers 167956 8a(2) (2) Participants 1553 (3) Others (including rollovers)..... 8a(3) 262822 Other income (loss)..... 8b Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8с 531463 Benefits paid (including direct rollovers and insurance premiums 207197 to provide benefits)..... 8d Certain deemed and/or corrective distributions (see instructions) ... 8e Administrative service providers (salaries, fees, commissions)...... 8f 2098 Other expenses..... 8g 209295 Total expenses (add lines 8d, 8e, 8f, and 8g)..... 8h 322168 Net income (loss) (subtract line 8h from line 8c)..... 8i Transfers to (from) the plan (see instructions)

Part IV	Plan	Charac	teristics

Signature of plan administrator

Signature of employer/plan sponsor

SIGN HERE

If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E 2F 2G 2J 2K 3D

D .	11 1110	plan provides wellare benefits, enter the applicable wellare leat	are codes from the	List of Flair Chara	iciens	iic Coi	JC3 III	uie ilisuut	Juona.		
Part	٧	Compliance Questions									
10	Dur	During the plan year:							Amou	nt	
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	X 25				
b											
С								500	000		
d	. The state plant services by a flashing bond.										
							5	5230			
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? (Se	e instructions and 2	9 CFR	10h		X				
i		th 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									
		is a defined benefit plan subject to minimum funding requirement							Y	′es X	No
12	ls t	nis 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?	Y	'es X	No
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)										
	a 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										
	-	ompleted line 12a, complete lines 3, 9, and 10 of Schedule M					Day		ı cai _		_
	125										
							12c				
d											
е	e Will the minimum funding amount reported on line 12d be met by the funding deadline?						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?					Y	′es X	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 under the control of the PBGC?										
		ring this plan year, any assets or liabilities were transferred from the assets or liabilities were transferred. (See instructions.)	this plan to another	plan(s), identify the	ne pla	n(s) to					
13	13c(1) Name of plan(s):					13	c(2) El	N(s)	13	c(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	lished.			
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	urn/re	port, ir	cludin	g, if applic			
SIGN	F	led with authorized/valid electronic signature.	10/11/2010	CHAD ROUNTRI	EE						
HERE	JN				or						

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).

OMB Nos. 1210-0110 1210-0089

2009

This Form is Open to Public Inspection

P6	Complete all entries in according to the complete all entries and the	lance with	the instructions to the Form 5500	SF.					
	rt Annual Report Identification Information								
For		1/01/2	009 and ending		12/31/2009				
ΑT	This return/report is for: X single-employer plan								
В	This return/report is for: first return/report	final retur	n/report						
	an amended return/report short plan year return/report (less than 12 months)								
C	Check box if filing under: X Form 5558 automatic extension DFVC program								
	special extension (enter description)								
Pa	rt II Basic Plan Information—enter all requested informa				-				
	Name of plan		,	1b	Three-digit				
	Black Rock Development, Inc. 401(k) Plan			plan number					
			<u> </u>		(PN) 001				
					Effective date of plan 01/01/2005				
2a	Plan sponsor's name and address (employer, if for single-employer	nlan)			Employer Identification Number				
A.U	Plan sponsor's name and address (employer, if for single-employer Black Rock Development, Inc.	bigity	Ĺ		(EIN) 82 - 0524899				
		*		2c	Plan sponsor's telephone number				
	P.O. Box 3070		·	24	(208) 665-2005				
	Coeur dAlene		ID 83815	Zu	Business code (see instructions) 523900				
	Plan administrator's name and address (if same as Plan sponsor, et same	nter "Same		3b	Administrator's EIN				
	Same								
				3c	Administrator's telephone number				
	f the name and/or EIN of the plan sponsor has changed since the las	st return/re	nort filed for this plan, enter the	4b	FIN				
	name, ElN, and the plan number from the last return/report. Sponso		port med for this plant, office the	711	k11 %				
				4c	PN				
5a	Total number of participants at the beginning of the plan year	5a	105						
b	b Total number of participants at the end of the plan year								
C	Total number of participants with account balances as of the end of	. 81							
	complete this item)			<u>5c</u>	<u> </u>				
	Va vere all of the plant's assets during the plant year invested in eligible assets: (occ instructions) in the plant's assets during the plant year invested in eligible assets: (occ instructions) in the plant's assets as a second control of the plant's asset as a second control of the plant's as a								
	b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)								
	If you answered "No" to either 6a or 6b, the plan cannot use Fe	orm 5500-	SF and must instead use Form 550	0.					
Pa	Part III Financial Information								
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End of Year				
а	Total plan assets	7a	963,07	2	1,285,240				
b	Total plan liabilities	7b		1					
C	Net plan assets (subtract line 7b from line 7a)	7c	963,07	2	1,285,240				
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount	v ieš	(b) Total				
a	Contributions received or receivable from: (1) Employers	8a(1)	99,13	2					
	(2) Participants	8a(2)	167,95						
	••	8a(3)	1,55	- 33°					
h	(3) Others (including rollovers)	8b	262,82	- 1					
	• •	\vdash	202,02	2 33.5	531,463				
c d	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premiums	00	Services on section and desired from the section of	36 25(3)					
u	to provide benefits)	. 8d	207,19	7					
е	Certain deemed and/or corrective distributions (see instructions)	. 8e							
f	Administrative service providers (salaries, fees, commissions)	. 8f	2,09	8					
g	Other expenses	. 8g		1377 1376					
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			209,295				
i	Net income (loss) (subtract line 8h from line 8c)	. 8i		50 50	322,168				
i	Transfers to (from) the plan (see instructions)			17.7					

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Part	V Plan Characteristics						
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Char 2E 2F 2G 2J 2K 3D If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Chara						_
Part	V Compliance Questions						
10	During the plan year:		Yes	No	А	mount	
-	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	х				25
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		Х			
С	Was the plan covered by a fidelity bond?	10c	х			500,0	00
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		х			
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.)	10e	х			5,2	30
f	Has 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.)	10g		х			
ĥ	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		х			åri Kris
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i					
Part	Vi Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and con					Yes X	No
40	5500))						No
12	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)	C 01 31	2011011	OUL OF	LINION II		
а	a 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					e letter ruling Year	_
	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13		r				,
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	ļ		
	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount)	tofa		12d			
e	e Will the minimum funding amount reported on line 12d be met by the funding deadline? Yes No					No N	I/A
Part	VII Plan Terminations and Transfers of Assets						
13a	Has a resolution to terminate the plan been adopted during the plan year or any prior year?	·••••••				Yes X	No
	If "Yes," enter the amount of any plan assets that reverted to the employer this year			13a	<u> </u>		
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brough of the PBGC?	t unde	r the c			Yes X	No
C	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify which assets or liabilities were transferred. (See instructions.)	the pla	an(s) t				
·····	13c(1) Name of plan(s):		13	3c(2) E	IN(s)	13c(3) PN	(s)
					- It - K		
Cau	tion: A penalty for the late or incomplete filing of this return/report will be assessed unless reasons	DIE CE	use is	ostal	isned.	b.t	
Und SB (er penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this re or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return	n/repo	rt, and	to the	best of my l	nowledge and	1

Sign

Sign

Chad Rountree

Chad Rountree

SIGN Jan Jante	10/5/10	Chad Rountree
HERE Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN Juny /hmth	10/5/10	
HERE Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor