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

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information							
r calendar plan year 2010 or fiscal plan year beginning 01/	01/2010	and ending	12/31/2	2010			
This return/report is for:	multiple-e	mployer plan (not multiemployer)		one-participant plan			
This return/report is for: first return/report	final return	n/report		_			
an amended return/report	short plan	year return/report (less than 12 m	onths)				
Check box if filing under: Form 5558	automatic	extension	,	DFVC program			
		oxionolon					
	. ,						
	information		1h	Three-digit			
	PI AN		1.5	nlan number			
				(PN) • 001			
			1c	Effective date of plan			
				01/01/1996			
	nployer plan)		2b	Employer Identification Number (EIN) 82-0457049			
SOURISE GARDEN COMPANY			20	Plan sponsor's telephone number			
BOX 1908				208-263-4586			
IDPOINT, ID 83864-0904			2d	Business code (see instructions)			
	. "0		26	812990			
		")	30	Administrator's EIN 82-0457049			
SAND	POINT, ID 83864	-0904	3c	Administrator's telephone number			
				208-263-4586			
		port 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				8			
				7			
,			30				
· ·		•	. 5c	5			
Were all of the plan's assets during the plan year invested i	n eligible assets?	(See instructions.)		Yes No			
				⊠ v □ v.			
under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)							
· · ·	use Form 5500-	or and must mistead use roim o	300.				
		(a) Reginning of Vear		(b) End of Year			
	72		95	263058			
•							
		26009	15	263058			
Income, Expenses, and Transfers for this Plan Year			,,,	20000			
		(a) Amount	,5				
		(a) Amount		(b) Total			
Contributions received or receivable from: (1) Employers	8a(1)	(a) Amount	0				
Contributions received or receivable from:	` '	(a) Amount					
Contributions received or receivable from: (1) Employers	8a(2)	(a) Amount	0				
Contributions received or receivable from: (1) Employers	8a(2) 8a(3)	(a) Amount	0				
Contributions received or receivable from: (1) Employers	8a(2) 8a(3) 8b		0				
Contributions received or receivable from: (1) Employers	8a(2) 8a(3) 8b 8c		0 0	(b) Total			
Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers) Other income (loss) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premi to provide benefits)	8a(2) 8a(3) 8b 8c ums 8d	2288	0 0	(b) Total			
Contributions received or receivable from: (1) Employers	8a(2) 8a(3) 8b 8c ums 8d ons)8e	2288	0 0 9 9 2	(b) Total			
Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers) Other income (loss) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premi to provide benefits) Certain deemed and/or corrective distributions (see instructional Administrative service providers (salaries, fees, commission	8a(2) 8a(3) 8b 8c ums 8d ons) 8e s) 8f	2288	0 0 9 9 2	(b) Total			
Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers) Other income (loss) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premi to provide benefits) Certain deemed and/or corrective distributions (see instruction Administrative service providers (salaries, fees, commission) Other expenses	8a(2) 8a(3) 8b 8c ums 8d ons) 8e s) 8f	2288	0 0 9 9 2	(b) Total			
Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers) Other income (loss) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premi to provide benefits) Certain deemed and/or corrective distributions (see instructional Administrative service providers (salaries, fees, commission	8a(2) 8a(3) 8b 8c ums 8d ons) 8e s) 8f 8g 8h	2288	0 0 9 9 2	(b) Total 22889			
	This return/report is for: This return/report is an amended return/report. This return/report is port in an amended return/report. This return/report is promised in a special extension (enter december of participants of the plan sponsor has changed since name, such a special extension (enter december of sunname and address (employer, if for single-enters of sunname and address (This return/report is for: This return/report is short plan sponsor, enter is same and automatic in the plan sponsor, enter is same and sponsor is same as Plan sponsor, enter is same sunner is same as Plan sponsor, enter is same sunner is same is same in the same as Plan sponsor, enter is same sunner is same is same in the same as Plan sponsor, enter is same sunner is same is same is same is same in the same as Plan sponsor, enter is same sunner is same is	This return/report is for: single-employer plan multiple-employer plan (not multiemployer) This return/report is for: first return/report final return/report final return/report gan amended return/report short plan year return/report (less than 12 mc) Check box if filing under: Form 5558 automatic extension special extension (enter description) art Basic Plan Information—enter all requested information Name of plan SUNRISE GARDEN COMPANY 401(K) PROFIT SHARING PLAN Plan sponsor's name and address (employer, if for single-employer plan) SUNRISE GARDEN COMPANY BOX 1908 BOPPINT, ID 83864-0904 Plan administrator's name and address (if same as Plan sponsor, enter "Same") PO BOX 1908 SANDPOINT, ID 83864-0904 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name Total number of participants at the beginning of the plan year	This return/report is for: Single-employer plan multiple-employer plan (not multiemployer) This return/report is for: If irst return/report final return/report short plan year return/report (less than 12 months) Check box if filing under: Form 5558 automatic extension short plan year return/report (less than 12 months) Check box if filing under: Form 5558 automatic extension Special extension (enter description) art II Basic Plan Information—enter all requested information Name of plan SUNRISE GARDEN COMPANY 401(K) PROFIT SHARING PLAN 1c Plan sponsor's name and address (employer, if for single-employer plan) SUNRISE GARDEN COMPANY 30X 1908 DPOINT, ID 83664-0904 2d 2d Plan administrator's name and address (if same as Plan sponsor, enter "Same") PO BOX 1908 SANDPOINT, ID 83664-0904 3c If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name 4d Total number of participants at the beginning of the plan year. 5a Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item). Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item). For all of the plan's assets during the plan year invested in eligible assets? (See instructions.) 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 Form 5500-SF and must instead use Form 5500. Total plan liabilities. 7a 260095 Total plan liabilities. 7b			

	Form 5500-SF 2010 Page 2-								
ar	t IV Plan Characteristics								
a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Chara 2E 2F 2G 2J 2K 3D	acteris	tic Co	des in	the instru	ctions	s:		
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Chara	cterist	tic Cod	des in t	the instruc	ctions	s:		
art	Compliance Questions			1					
)	During the plan year:		Yes	No		Am	ount		
а	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		X					
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		Χ					
С	Was the plan covered by a fidelity bond?	10c	Χ					50	0000
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		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.)	10e	X					1	475
f	Has the plan failed to provide any benefit when due under the plan?	10f		Χ					
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X					41	304
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X					
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							
art	VI Pension Funding Compliance								
1	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com 5500))					 . Г	Yes	<u>—</u> ; П	No
2	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code						Yes	X	No
	(If "Yes," complete 12a or 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 instruction granting the waiver								
If	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					
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left onegative amount)	of a		12d					
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?	<u></u>	<u></u>	<u></u> [Yes		No	١	N/A
ırt	VII Plan Terminations and Transfers of Assets								

Pa

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? If "Yes," enter the amount of any plan assets that reverted to the employer this year.....

Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control

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.)

13c(1) Name of plan(s): 13c(2) EIN(s) 13c(3) PN(s)

Yes

Yes No

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN	Filed with authorized/valid electronic signature.	05/09/2011	KYLE K. MERCER
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN			
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.

OMB Nos. 1210-0110 1210-0089

2010

This Form is Open to Public Inspection

	rt I Annual Report Identification Information									
For		01/01/	2010	and ending		12/31/2010				
A	his return/report is for: X single-employer plan	multiple-e	mployer plan (not multiemployer)	r) one-participant plan					
В	his return/report is for: first return/report	final retur	n/report							
	an amended return/report	short plar	year return/re	port (less than 12 mo	nths)					
C (Check box if filling under: Form 5558	automatio	extension		-	DFVC progra	m ·			
•	special extension (enter description									
Da	rt II Basic Plan Information—enter all requested inform									
	Name of plan	auon			1h	Three-digit				
	THE SUNRISE GARDEN COMPANY 401(K) PROFIT	SHARI	NG PLAN			plan number				
						(PN) ▶	001			
					1c	Effective date of	•			
					25	01/01/199				
Za	Plan sponsor's name and address (employer, if for single-employer THE SUNRISE GARDEN COMPANY	pian)				Employer Identif (EIN) 82 - 045	7049			
	PO BOX 1908				2c	Plan sponsor's t 208-263-4	elephone number 586			
	SANDPOINT ID 83864-0904				2d	Business code (812990	see instructions)			
3a	Plan administrator's name and address (if same as Plan sponsor, e THE SUNRISE GARDEN COMPANY	nter "Same	9")		3b	Administrator's I				
	PO BOX 1908 SANDPOINT ID 83864-090	4			3с	Administrator's t	elephone number			
4 1	the name and/or EIN of the plan sponsor has changed since the las		port filed for th	is plan, enter the	4b		300			
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	a					
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 the plan year (defined benefit plans do not complete this item).				5c	c					
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 an independent qualified public accountant (IQPA)										
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a		•			••••••	X Yes ∐ No			
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										
		T								
7	Plan Assets and Liabilities Total plan assets		(a) Be	ginning of Year 26009	_	of Year 263058				
a b	Total plan liabilities			20009	2		263056			
	Net plan assets (subtract line 7b from line 7a)			26009	5		263058			
8	Income, Expenses, and Transfers for this Plan Year		(8	a) Amount		(b) T	otal			
	Contributions received or receivable from:		•							
	(1) Employers				0					
	(2) Participants				0					
	(3) Others (including rollovers)	8a(3)								
b	Other income (loss)		2288			389				
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				·	22889			
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		1701	2					
е	Certain deemed and/or corrective distributions (see instructions)	8e			_					
f	Administrative service providers (salaries, fees, commissions)	8f		291	4					
g	Other expenses	8g								
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			\bot		19926			
i	Net income (loss) (subtract line 8h from line 8c)	8i				, , , , , , , , , , , , , , , , , , , ,	2963			
	Transfers to (from) the plan (see instructions)	Q;			1		•			

	Form 5500-SF 2010	Pa	age 2-							
Part	IV Plan Characteristics									
	f the plan provides pension benefits, enter the applicable pension fea	ature codes from the	List of Plan Chara	cteris	tic Co	des in	the instru	ctions	:	
b	2E 2F 2G 2J 2K 3D f the plan provides welfare benefits, enter the applicable welfare fea	ature codes from the 1	List of Plan Charac	cteris	ic Co	des in	the instruc	ctions		
										<u>.</u>
Part					Vac	No				
10 a	During the plan year: Was there a failure to transmit to the plan any participant contributio	ne within the time ne	riod described in		Yes	No	 	Amo	ount	
a	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiducia			10a		Х	<u> </u>			
þ	Were there any nonexempt transactions with any party-in-interest? (on line 10a.)			10b		Х				
c	Was the plan covered by a fidelity bond?		***************************************	10c	Х			5000		
d	Did the plan have a loss, whether or not reimbursed by the plan's fid or dishonesty?			10d	*********	Х				
е	Were any fees or commissions paid to any brokers, agents, or other insurance service or other organization that provides some or all of tinstructions.)	the benefits under the	e plan? (See	10e	Х			147		
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 o	of year end.)		10g	Х					41304
h	If this is an individual account plan, was there a blackout period? (Se 2520.101-3.)			10h		Х				
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101-3			10i						
Part	VI Pension Funding Compliance									
11	ls this a defined benefit plan subject to minimum funding requiremen 5500))								Yes	No
12	Is this a defined contribution plan subject to the minimum funding re	quirements of section	n 412 of the Code	or se	ction (302 of	ERISA?		Yes	X No
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as application	·								
а	If a waiver of the minimum funding standard for a prior year is being granting the waiver									
lf y	ou completed line 12a, complete lines 3, 9, and 10 of Schedule N					·				
b	Enter the minimum required contribution for this plan year					12b				
	Enter the amount contributed by the employer to the plan for this pla					12c				
d	Subtract the amount in fine 12c from the amount in line 12b. Enter th negative amount)				L	12d				
	Will the minimum funding amount reported on line 12d be met by the	e funding deadline?	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			*****	Yes		Vo	N/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 yea	r?						Yes	X No
	If "Yes," enter the amount of any plan assets that reverted to the em	·			~~~~~	13a				
b	b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?									
С	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.)									
1	3c(1) Name of plan(s):				13c(2) EIN(s) 13c(3) I			PN(s)		
							•			
Caut	on: A penalty for the late or incomplete filing of this return/repor	rt will be assessed (unless reasonabl	e cau	ıse is	estab	lished.			
SB or	penalties of perjury and other penalties set forth in the instructions, Schedule MB completed and signed by an enrolled actuary, as well it is true, correct, and complete.	I declare that I have a as the electronic vers	examined this retu sion of this return/r	rn/report	oort, in , and	cludin to the l	g, if applic best of my	cable, y knov	a Sche vledge	edule and
		KYLE K, ME		CEF	·					
SIGI HER		Date 5/5/11	Enter name of in			ning a	s plan adı	ninistr	ator	
SIGI										
HER	Signature of employer/plan sponsor	Date	Enter name of in	dividu	ıal sid	nina a:	s emplove	er or p	lan spc	nsor

Date

Enter name of individual signing as employer or plan sponsor

Signature of employer/plan sponsor