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).

2010

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

Р	ension Benefit Guaranty Corporation	▶ Complete all entries in accord	rdance wit	h the instructions to the Form 550	0-SF.				
		dentification Information							
For	calendar plan year 2010 or fisc	al plan year beginning 01/01/201	10	and ending 1	2/31/2	2010			
Α.	his return/report is for:	single-employer plan	multiple-e	employer plan (not multiemployer)		one-participant plan			
В	his return/report is for:	first return/report	final retur	n/report					
		an amended return/report	short plar	year return/report (less than 12 mor	nths)				
C	Check box if filing under:	Form 5558	automatic	extension		DFVC program			
	3	special extension (enter descripti	on)						
Da	rt II Basic Plan Infori	mation—enter all requested inform	,						
	Name of plan	mation—enter all requested inform	ialion		1h	Three-digit			
	•	NG 401(K) SAVINGS PLAN & TRUS	ST.		1.5	plan number			
						(PN) • 001			
					1c	Effective date of plan			
						05/01/1995			
		ess (employer, if for single-employe	r plan)		2b	Employer Identification Number			
GRO	JND FORCE MANUFACTURII	NG, LLC			20	(EIN) 91-2095051			
EAST	5650 SELTICE WAY				2c Plan sponsor's telephone num 208-664-9291				
POS'	FALLS, ID 83854				2d	Business code (see instructions)			
						333100			
3a	Plan administrator's name and JND FORCE MANUFACTURII	address (if same as Plan sponsor, e	enter "Same	e")	3b	Administrator's EIN 91-2095051			
GRU	JND FORCE MANUFACTURII	POST FALL			2-				
					30	Administrator's telephone number 208-664-9291			
4 I	the name and/or EIN of the pla	an sponsor has changed since the la	ast return/re	port filed for this plan, enter the	4b	EIN			
		er from the last return/report. Spons		,					
					4c				
5a	Total number of participants a	t the beginning of the plan year			5a	101			
b	Total number of participants a	t the end of the plan year			5b	111			
С		ith account balances as of the end o		•		109			
	complete this item)				5c				
	· ·	0 , ,		(See instructions.)		Yes No			
р				ndent qualified public accountant (IQI ions.)		X Yes ☐ No			
				SF and must instead use Form 55					
Pa	rt III Financial Inform								
7	Plan Assets and Liabilities			(a) Beginning of Year		(b) End of Year			
а	Total plan assets		7a	271522	2	365731			
b	Total plan liabilities								
С		7b from line 7a)		271522	2	365731			
8	Income, Expenses, and Trans			(a) Amount		(b) Total			
а	Contributions received or rece					(2) 10 (2)			
			8a(1)	46798	3				
	(2) Participants		8a(2)	36977	7				
	(3) Others (including rollovers		8a(3)						
b	Other income (loss)		8b	37564	1				
С	Total income (add lines 8a(1),	8a(2), 8a(3), and 8b)	8c			121339			
d	Benefits paid (including direct	rollovers and insurance premiums		26610					
			8d	20010	_				
е	Certain deemed and/or correc	tive distributions (see instructions)	8e		_				
f	Administrative service provide	rs (salaries, fees, commissions)	8f		_				
g	Other expenses		8g	520)				
h	Total expenses (add lines 8d,	8e, 8f, and 8g)	8h			27130			
i	Net income (loss) (subtract line	e 8h from line 8c)	8i			94209			
i	Transfers to (from) the plan (se	ee instructions)	8i						

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Part IV	Dian	('harac	tarietice
ганти	гіан	Cilaiac	เธาเอเเษอ

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

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

art	V	Compliance Questions						
0	Dur	ing the plan year:		Yes	No		Amou	ınt
а		s there a failure to transmit to the plan any participant contributions within the time period described in CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X			
b		re there any nonexempt transactions with any party-in-interest? (Do not include transactions reported ine 10a.)	10b		X			
С	Wa	s the plan covered by a fidelity bond?	10c	X				100000
d		the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud ishonesty?	10d		X			
е	insu	re any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, prance service or other organization that provides some or all of the benefits under the plan? (See ructions.)	10e		X			
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 year end.)	10g	X				22187
h		is is an individual account plan, was there a blackout period? (See instructions and 29 CFR 0.101-3.)	10h		X			
i		Oh was answered "Yes," check the box if you either provided the required notice or one of the eptions to providing the notice applied under 29 CFR 2520.101-3	10i					
art	VI	Pension Funding Compliance						
1		is a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com					[]	Yes X No
2	ls th	nis a defined contribution plan subject to the minimum funding requirements of section 412 of the Code	or se	ection (302 of	ERISA?	📗	Yes 📉 No
	•	es," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)						
	gran	waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructing the waiver	th					
		completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		Γ	12b	1		
		er the minimum required contribution for this plan year			12c			
		er the amount contributed by the employer to the plan for this plan yeartract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left			120			
u		tract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left ative amount)			12d			
е	Will	the 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 resolution to terminate the plan been adopted during the plan year or any prior year?		<u>.</u>				Yes 🛚 No
	If "Y	es," enter the amount of any plan assets that reverted to the employer this year			13a			
b	Wer	e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought the PBGC?	under	the co				Yes X No
С		uring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the hassets or liabilities were transferred. (See instructions.)	he pla	n(s) to)			
13c(1) Name of plan(s):				13c		IN(s)	13	3c(3) PN(s)
auti	on:	A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	use is	estab	lished.		
Inde B or	r per Sch	nalties of perjury and other penalties set forth in the instructions, I declare that I have examined this returned the MB completed and signed by an enrolled actuary, as well as the electronic version of this returnet true, correct, and complete.	urn/re	port, ir	ncludin	g, if appl		

SIGN	Filed with authorized/valid electronic signature.	10/10/2011	JOHN CHAMBERS				
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator				
SIGN	Filed with authorized/valid electronic signature.	10/10/2011	JOHN CHAMBERS				
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor				

5500-SF Electronic Filing Authorization

Plan Name:

Ground Force Manufacturing 401(k) Savings Plan & Trust

EIN/PN:

91-2095051/001

Plan Year:

01/01/2010 - 12/31/2010

I hereby authorize Rhonda Willey, Magnuson, McHugh & Co. PA to electronically file the above return with the US Department of Labor's Electronic Filing Acceptance System (EFAST).

I have signed Form 5500-SF for this return and understand a scanned copy of this return bearing my manual signature will be included in the electronic filing and posted on the US Department of Labor's internet site for public disclosure.

Plan Administr

(sign)

(date)

Plan Sponso

(sign)

(date)

Form 5500-SF

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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).

2010

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

Separate Property	Complete all entries in accord	dance with	the matractic		-51.	L				
-	art I Annual Report Identification Information									
For	the calendar plan year 2010 or fiscal plan year beginning	01/01	/2010	and ending	12	/31/2010				
	This return/report is for: x single-employer plan	multiple-en	nployer plan (no	ot multiemployer)		one-participan	t 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	s)					
С	Check box if filing under: x Form 5558	automatic e	extension		Γ	DFVC program	n			
	special extension (enter description)			_					
-										
	art II Basic Plan Information enter all requested infor	mation.			46.					
ıa	Name of plan					Three-digit plan number				
	Ground Force Manufacturing 401(k) Savings Plan	& Trust	:			(PN) ►	001			
						Effective date of	plan			
_	The state of the s					05/01/1995				
2a	Plan sponsor's name and address (employer, if for single-employer pl	an)				Employer Identifi (EIN) 91-209				
	Ground Force Manufacturing, LLC			ŀ		·	elephone number			
	East 5650 Seltice Way					(208) 664-9	• 1			
					2d Business code (see instructions					
	Post Falls ID 83854					333100 Administrator's E				
Ja	Plan administrator's name and address (If same as plan employer, en Same	iter "Same")	,		30 /	Administrators E	,IIV			
					3c /	Administrator's te	elephone number			
4	If the name and/or EIN of the plan sponsor has changed since the las	t return/repo	ort filed for this	plan, enter the	4b EIN					
	name, EIN and the plan number from the last return/report. Sponsor's	Name			4c PN					
<u> </u>	Total number of participants at the beginning of the plan year				5a	1	101			
Ja b	• • • • • • • • • • • • • • • • • • • •			T T	5b		111			
C	Total number of participants at the end of the plan year Total number of participants with account balances as of the end of the			i i	<u> </u>					
Ŭ	complete this item)		•	·	5c		109			
6a	Were all of the plan's assets during the plan year invested in eligible a	assets? (See	e instructions.)				X Yes No			
þ	Are you claiming a waiver of the annual examination and report of an			ic accountant (IQPA)						
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility and		,				X Yes No			
	If you answered "No" to either 6a or 6b, the plan cannot use Forn	n 5500-SF a	ind must inste	ad use Form 5500.						
P	art III Financial Information									
	Plan Assets and Liabilities	10 A			_					
7			(a) Be	ginning of Year		(b) End				
а	Total plan assets	. 7a	(a) Be	ginning of Year 271,522		(b) End o	of Year 365,731			
-	Total plan assets	. 7a . 7b	(a) Be	271,522		(b) End o	365,731			
а	Total plan assets	. 7b	(а) Ве			(b) End o				
a b	Total plan assets	. 7b		271,522		(b) End (365,731 365,731			
a b c	Total plan assets	. 7b . 7c		271,522 271,522 a) Amount			365,731 365,731			
a b c 8	Total plan assets	. 7b . 7c		271,522 271,522 a) Amount 46,798			365,731 365,731			
a b c 8	Total plan assets	. 7b . 7c . 8a(1) . 8a(2)		271,522 271,522 a) Amount			365,731 365,731			
a b c 8 a	Total plan assets	. 7b . 7c . 8a(1) . 8a(2) . 8a(3)		271,522 271,522 a) Amount 46,798 36,977			365,731 365,731			
a b c 8 a	Total plan assets	. 7b . 7c . 8a(1) . 8a(2) . 8a(3)	(1	271,522 271,522 a) Amount 46,798 36,977			365,731 365,731 Total			
a b c 8 a	Total plan assets	. 7b . 7c . 8a(1) . 8a(2) . 8a(3)		271,522 271,522 a) Amount 46,798 36,977			365,731 365,731			
a b c 8 a b c	Total plan assets	. 7b . 7c . 8a(1) . 8a(2) . 8a(3)	(1	271,522 271,522 a) Amount 46,798 36,977			365,731 365,731 Total			
a b c 8 a b c	Total plan assets	. 7b . 7c . 8a(1) . 8a(2) . 8a(3) . 8b	(1	271,522 271,522 a) Amount 46,798 36,977 37,564			365,731 365,731 Total			
a b c b c d	Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a) Income, Expenses, and Transfers for this Plan Year 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 premiums to provide benefits)	. 7b . 7c . 8a(1) . 8a(2) . 8a(3) . 8b . 8c	(1	271,522 271,522 a) Amount 46,798 36,977 37,564			365,731 365,731 Total			
abc8abcde	Total plan assets	. 7b . 7c . 8a(1) . 8a(2) . 8a(3) . 8b . 8c . 8d . 8e	(1	271,522 271,522 a) Amount 46,798 36,977 37,564			365,731 365,731 Total			
abc 8 a bcd efg.	Total plan assets	. 7b . 7c . 8a(1) . 8a(2) . 8a(3) . 8b . 8c . 8d . 8e . 8f	(1	271,522 271,522 271,522 a) Amount 46,798 36,977 37,564 26,610			365,731 365,731 Total			
a b c 8 a b c d e f	Total plan assets	. 7b . 7c . 8a(1) . 8a(2) . 8a(3) . 8b . 8c . 8d . 8e	(1	271,522 271,522 a) Amount 46,798 36,977 37,564			365,731 365,731 Total			

	Form 5500-SF 2010	P	age 2- [_				
Pa	t IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension feat	ure codes from the Li	st of Plar	n Characte	ristic (Codes	in the	instructions	s:	
b	2E 2G 2J 2K If the plan provides welfare benefits, enter the applicable welfare featu	re codes from the List	of Plan	Character	stic C	odes i	n the ir	nstructions:		
D:	rt V Compliance Questions									
10	During the plan year:					Yes	No		Amount	
	Was there a failure to transmit to the plan any participant contributio	n within the time perio	d descri	bed in			х			
ı	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiducial Were there any nonexempt transactions with any party-in-interest? (Do not include transa		ported	10a		x			
	on line 10a.)	• • • • • •	• • •	• • •	10b					100 000
(10c	X	ļ			100,000
•	Did the plan have a loss, whether or not reimbursed by the plan's fid or dishonesty?	•	-		10d		х			
(Were any fees or commisions paid to any brokers, agents, or other insurance services or other organization that provides some or all of	•								
	instructions.)				10e		х			
1	Has the plan failed to provide any benefit when due under the plan?				10f		х			
(Did the plan have any participant loans? (If "Yes," enter amount as o	of year end.)			10g	x				22,187
I	If this is an individual account plan, was there a blackout period? (Se 2520.101-3.)				10h		х	- 10 - 12 - 14		Section of the sectio
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			. 1904	1	
Pa	Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requiremer 5500))								□Yes	X No
12	Is this a defined contribution plan subject to the minimum funding re-									
_	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applical				000	00-	- 0,		· —	_
	If a waiver of the minimum funding standard for a prior year is being	amortized in this plan	year, se	e instructi	ons, a	nd ent	er the	date of the	letter ruling	
	granting the waiver				nth		Day	/	Year	
	you completed line 12a, complete lines 3, 9, and 10 of Schedule M					Г	12b			
							12c			
•		=				· -				
•	negative amount)	•	•	• • •		. L	12d			
•	Will the minimum funding amount reported on line 12d be met by the	e funding deadline?						Yes	□No	□N/A
Pa	t VII Plan Terminations and Transfers of Assets									
13	Has a resolution to terminate the plan been adopted during the plan	year or any prior year	?			· <u>-</u>			. 🗌 Yes	X No
	If "Yes," enter the amount of any plan assets that reverted to the em	ployer this year		<u> </u>		<u> </u>	13a			
ı	Were all the plan assets distributed to participants or beneficiaries, to of the PBGC?		plan, or t	orought un	der th	e cont	rol		. 🗌 Yes	X No
	If during this plan year, any assets or liabilities were transferred from which assets or liabilities were transferred. (See instructions.)	this plan to another p	lan(s), id	lentify the	plan(s) to				
	13c(1) Name of plan(s):				ļ	13	3c(2) E	IN(s)	13c(3)) PN(s)
					-			·		
Cau	tion: A penalty for the late or incomplete filing of this return/report	will be assessed unl	ess reas	onable c	ause i	s esta	blishe	d.		
SB	er penalties of perjury and other pena lties s et forth in the instructions, I or Schedule MB completed and signed by an enrolled actuary, as well as if, it is true, consecution complete.									
10	on White Man		JOHN	CHAMBE	RS					
	RE Signature of plan administrator	Date 10-6-11				al sian	ing as	plan admin	istrator	
A CONTRACTOR OF THE PARTY.										

JOHN CHAMBERS

Date 104-11 Enter name of individual signing as employer or plan sponsor

HERE Signature of employer/plan sponsor