### 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 sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

0044

OMB Nos. 1210-0110

1210-0089

2011

This Form is Open to Public Inspection

	Complete an entries in accord	aance will	n the instructions to the Form 55	UU-3F.		
Pä	art I Annual Report Identification Information					
For	calendar plan year 2011 or fiscal plan year beginning 01/01/201	1	and ending	12/31/20	011	
A	This return/report is for: X a single-employer plan	a multiple	employer plan (not multiemployer)		a one-particip	oant plan
В	This return/report is:	the final re	eturn/report			
	an amended return/report	a short pla	n year return/report (less than 12 r	nonths)		
С	Check box if filing under: X Form 5558	automatic	extension		DFVC progra	m
	special extension (enter descriptio	n)				
Pa	irt II Basic Plan Information—enter all requested informa	ation				
1a	Name of plan			1b	Three-digit	
NOR	TH IDAHO ENDOSCOPY CENTER, LLC RETIREMENT PLAN				plan number	
					(PN) <b>•</b>	001
				10	Effective date of 06/01/	•
	Plan sponsor's name and address; include room or suite number (er	mployer, if	for a single-employer plan)	2b	Employer Identif	ication Number
NOR	TH IDAHO ENDOSCOPY CENTER, LLC			(	(EIN) 82-05	35579
				2c :	Sponsor's telep	
	LINCOLN WAY, SUITE 100			24 /	208-665	
COE	JR D ALENE, ID 83814			2a	Business code ( 62111	see instructions)
3a	Plan administrator's name and address (if same as plan sponsor, er	nter "Same	(")	3b /	Administrator's E	
	TH IDAHO ENDOSCOPY CENTER, LLC 1607 LINCOL COEUR D AL	N WAY, S	UITE 100		82-05	35579
	OOLSK B AL	LIVE, ID 0	3014	3c /	Administrator's t 208-665	elephone number 5-9184
4	If the name and/or EIN of the plan sponsor has changed since the la	ast return/ı	report filed for this plan, enter the	4b		
	name, EIN, and the plan number from the last return/report.			4-		
	Sponsor's name			4c	PN T	
ъa	Total number of participants at the beginning of the plan year			- Ou		1
b	Total number of participants at the end of the plan year			- 5b		1
С	Number of participants with account balances as of the end of the p complete this item)			. 5c		1
6a	Were all of the plan's assets during the plan year invested in eligible	e assets?	(See instructions.)			X Yes No
b	Are you claiming a waiver of the annual examination and report of a					
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a		· · · · · · · · · · · · · · · · · · ·			X Yes   No
Do	If you answered "No" to either 6a or 6b, the plan cannot use Fort III Financial Information	orm 5500-	SF and must instead use Form 5	500.		
7	Plan Assets and Liabilities		(a) Beginning of Veer		/b) End	of Voor
a	Total plan assets	7a	(a) Beginning of Year 888073		(b) End	869509
b	Total plan liabilities	7a 7b				
C	Net plan assets (subtract line 7b from line 7a)	7c	888073			869509
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) T	otal
а	Contributions received or receivable from:		, ,		X**7	
	(1) Employers	8a(1)	73875			
	(2) Participants	8a(2)	23209			
	(3) Others (including rollovers)	8a(3)				
b	Other income (loss)	8b	3486			
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				100570
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	114115			
е	Certain deemed and/or corrective distributions (see instructions)	8e				
f	Administrative service providers (salaries, fees, commissions)	. 8f				
g	Other expenses	. 8g	5019			
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h				119134
i	Net income (loss) (subtract line 8h from line 8c)	. 8i				-18564
j	Transfers to (from) the plan (see instructions)	8j				

Form	5500-	SF	201

Part IV	Plan	Characte	aristics
raii iv	- FIAII	Guaraci	ยเอแรอ

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

During the plan year:			1				
	_	Yes	No		Amo	unt	
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				
Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X				
Was the plan covered by a fidelity bond?	10c	Χ					1000
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				
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		Χ				
Has the plan failed to provide any benefit when due under the plan?	10f		X				
Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X					91
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h						
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						
rt VI Pension Funding Compliance		•	•				
Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and constructions and constructions are constructed by the construction of the constru						Yes	X
Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Coc						Yes	X
	ie oi se	CHOIT	502 UI	EKISA!	Ц	103	
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instru	ıctions	and e	enter th	ne date o	f the let	ter ruli	ina
granting the waiver							
f you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13	i.						
, you complete mic (===, complete mico c, c, and (c c) concause m= (. c) mico co, and citizens and							
			12b				
Enter the minimum required contribution for this plan year			12b 12c				
Enter the minimum required contribution for this plan year  Enter the amount contributed by the employer to the plan for this plan year	t of a						
Enter the minimum required contribution for this plan year  Enter the amount contributed by the employer to the plan for this plan year  Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount)	t of a	[	12c 12d	Yes		lo [	
Enter the minimum required contribution for this plan year  Enter the amount contributed by the employer to the plan for this plan year  Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount)	t of a	[	12c 12d	Yes		lo [	N
Enter the minimum required contribution for this plan year	t of a		12c 12d		□ N	lo [	N
Enter the minimum required contribution for this plan year	t of a		12c 12d			lo [	] N
Enter the minimum required contribution for this plan year	t of a	3a	12c		No		
Enter the minimum required contribution for this plan year  Enter the amount contributed by the employer to the plan for this plan year  Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount)	t of a	3a the co	12d		No	Yes	
Enter the minimum required contribution for this plan year	t of a	3a the co	12d	⁄es X	No		X
Enter the minimum required contribution for this plan year	t of a	3a the co	12d	⁄es X	No	Yes	×
Enter the minimum required contribution for this plan year	t of a	3a the co	12c 12d	Yes X	No	Yes	×

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.	10/08/2012	GAVIN YOUNG
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN	Filed with authorized/valid electronic signature.	10/08/2012	GAVIN YOUNG
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

#### 5500-SF Electronic Filing Authorization

Plan Name:

NORTH IDAHO ENDOSCOPY CENTER, LLC RETIREMENT PLAN

medical Director NIEC

EIN/PN:

82-0535579/001

Plan Year:

01/01/2011 - 12/31/2011

I hereby authorize 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 Administrator

(sign)

(date)

Plan Sponsor

Ision

(date)

### Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Renefit 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 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

OMB Nos. 1210-0110 1210-0089

2011

This Form is Open to Public Inspection

	► Complete all entries in accorda	nce with t	ne instructions to the Form 550	7-3F.	
	Annual Report Identification Information	04 /04 /	0011 and ordina	10/	21 /2011
or	the calendar plan year 2011 or fiscal plan year beginning	01/01/		12/	31/2011
Α .	This return/report is for: x a single-employer plan a	multiple-er	nployer plan (not multiemployer)	Ц	a one-participant plan
В .	This return/report is:	ne final retu	rn/report		
	an amended return/report a	short plan	year return/report (less than 12 mo	nths)	
c ,	Check box if filing under: 🗓 Form 5558	utomatic ex	ktension		DFVC program
	special extension (enter description)				
y Eq.					
	Art II Basic Plan Information enter all requested inform Name of plan	ation.		1b T	hree-digit
Id	•			р	lan number
	NORTH IDAHO ENDOSCOPY CENTER, LLC RETIREMENT PL	AN			PN) ► 001  Iffective date of plan
				1	6/01/2002
22	Plan sponsor's name and address; include room or suite number (empl	over, if for	single-employer plan)		Imployer Identification Number
<u> </u>	NORTH IDAHO ENDOSCOPY CENTER, LLC		single employer printy	1	EIN) 82-0535579
				2c F	Plan sponsor's telephone number
	4 COR T TAYOUT AND GAVEEN 100				(208) 665-9184
	1607 LINCOLN WAY, SUITE 100			I .	Business code (see instructions)
US	COEUR D ALENE ID 83814			6	521111
	Plan administrator's name and address (If same as plan sponsor, enter	"Same")		3b A	Administrator's EIN
	Same				
				3c /	Administrator's telephone number
			•		
_	If the name and/or EIN of the plan sponsor has changed since the last	return/renc	at filed for this plan, enter the	4b 1	EIN
4	name, EIN, and the plan number from the last return/report.	returniepo	terms	4c	
	Sponsor's Name				
5a	Total number of participants at the beginning of the plan year			5a 5b	17
b	Total number of participants at the end of the plan year		and honofit plans do not	30	
С	Number of participants with account balances as of the end of the plan complete this item)	year (deiii		5c	18
6a	Were all of the plan's assets during the plan year invested in eligible as	ssets? (See	e instructions.)		XYes No
b	Are you claiming a waiver of the annual examination and report of an in	ndependen	t qualified public accountant (IQPA)		
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility and	conditions	)	• • •	XYes No
let no	If you answered "No" to either 6a or 6b, the plan cannot use Form	5500-SF a	nd must instead use Form 5500.		A STATE OF THE STA
P	art III Financial Information	l services retails			(b) End of Year
7	Plan Assets and Liabilities		(a) Beginning of Year	<u> </u>	
a	Total plan assets	7a	888,073		869,509
b	•	7b			0.00 500
		7c	888,073		869,509
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount	in in the second	(b) Total
а	Contributions received or receivable from:  (1) Employers	8a(1)	73,875		
	(2) Participants	8a(2)	23,209		
	(3) Others (including rollovers)	8a(3)			
b		8b	3,486		
C		8c		1.00 1.44	100,570
d	Benefits paid (including direct rollovers and insurance premiums				
•	to provide benefits)	8d	114,115	<b>—</b> 第第	
e		8e			
f	Administrative service providers (salaries, fees, commissions)	. 8f		<b>—</b>	
Q	Other expenses	. 8g	5,019	2000 (A. 1900) 2000 (A. 1900) 2000 (A. 1900)	
r	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h		SERÁ PAGE	119,134
i	Net income (loss) (subtract line 8h from line 8c)	8i			(18,564)
j	Transfers to (from) the plan (see instructions)	. 8j		1000	

				<del> </del>					
		Form 5500-SF 2011	Pag	je <b>2-</b>					
Part								· · · · · · · · · · · · · · · · · · ·	
9a 1	If the	plan provides pension benefits, enter the applicable pension feature	e codes from the List	of Plan Characteris	stic C	Codes	in the i	nstructions:	
b i	If the	2E 2G 2J 2K plan provides welfare benefits, enter the applicable welfare feature	codes from the List o	f Plan Characterist	tic Co	odes ir	n the in	structions:	
Par	t۷	Compliance Questions							
10		ring the plan year:		Γ		Yes	No	Am	ount
a b	29	as there a failure to transmit to the plan any participant contributions CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary are there any nonexempt transactions with any party-in-interest? (Do	Correction Program)		10a		х		
~		line 10a.)			10b		х		
C	W	as the plan covered by a fidelity bond?			10c	х			100,000
d		I the plan have a loss, whether or not reimbursed by the plan's fideli dishonesty?	ity bond, that was cau	sed by fraud	10d		х		
e	ins	ere any fees or commisions paid to any brokers, agents, or other peurance services or other organization that provides some or all of the tructions.)	e benefits under the	plan? (See	10e		x		
f		s the plan failed to provide any benefit when due under the plan? .			10f		x		
g	Di	I the plan have any participant loans? (If "Yes," enter amount as of	year end.)		10g	х			9,171
h	If 1 25	his is an individual account plan, was there a blackout period? (See 20.101-3.)	instructions and 29 C	FR	10h				
i	lf ex	Oh was answered "Yes," check the box if you either provided the receptions to providing the notice applied under 29 CFR 2520.101-3	quired notice or one	of the	10i				
Par	t VI	Pension Funding Compliance							
11		this a defined benefit plan subject to minimum funding requirements	s? (If "Yes," see instru	ctions and comple	ete So	chedu	le SB (	Form	Yes X No
12	ls	this a defined contribution plan subject to the minimum funding requ "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable	irements of section 4						Yes X No
a 	gr	a waiver of the minimum funding standard for a prior year is being a anting the waiver		Mon	ns, a th	ınd en	ter the Day	date of the let	ter ruling ear
	-	ter the minimum required contribution for this plan year				. [	12b		
b C		ter the amount contributed by the employer to the plan for this plan					12c		
d	S	ibtract the amount in line 12c from the amount in line 12b. Enter the gative amount)			a 	. [	12d		
е		ill the minimum funding amount reported on line 12d be met by the	funding deadline? .					Yes	□No □N/A
Par	t VI	Plan Terminations and Transfers of Assets							
13a		as a resolution to terminate the plan been adopted in any plan year?						<del></del>	Yes X No
		'Yes," enter the amount of any plan assets that reverted to the empl			•	• •	13a		
b	of If	ere all the plan assets distributed to participants or beneficiaries, tra the PBGC?					troi		Yes X No
		nich assets or liabilities were transferred. (See instructions.)			<del></del>				1 40 40 504
	13c	1) Name of plan(s):				1	3c(2) E	:IN(s)	13c(3) PN(s)
		A penalty for the late or incomplete filing of this return/report w							
SB o	or Śc	nalties of perjury and other penalties set forth in the instructions, I do nedule MB completed and signed by an enrolled actuary, as well as	eclare that I have exa the electronic versior	mined this return/r	repor ort, a	t, inclund to t	ıding, i he bes	f applicable, a t of my knowle	Schedule edge and
1124		s true, correct, and complete.		GAVIN YOUNG	MD	n	redic	al Niveda	or of AMER
<b>医溶积</b>	GN ERE	Signature of plan administrator	Date 10/5/12	Enter name of inc					

SIGN

HERE Signature of employer/plan sponsor

Enter name of individual signing as employer or plan sponsor