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). 1210-0089

OMB Nos. 1210-0110

2011

This Form is Open to Public Inspection

		Jance Wit	ii the instructions to the Form 5500	-ог.		_	
	art I Annual Report Identification Information						
For	or calendar plan year 2011 or fiscal plan year beginning 11/01/2011 and ending 08/31/2012						
Α .	This return/report is for:	a multiple	e-employer plan (not multiemployer)		a one-participant plan		
В .	This return/report is: the first return/report	the final r	return/report				
	an amended return/report	a short pla	an year return/report (less than 12 mo	nths)			
C	Check box if filing under: Form 5558	automatic	extension		DFVC program		
	special extension (enter description	n)					
Pa	art II Basic Plan Information—enter all requested information	ation					
1a	Name of plan			1b	Three-digit		
CUST	TOM CHEMICAL COMPANY, INC. 401(K) PLAN				plan number		
					(PN) ▶ 001		
				1c	Effective date of plan 11/01/1998		
2a	Plan sponsor's name and address; include room or suite number (e	mplover. if	f for a single-employer plan)	2h	Employer Identification Number		
LEG	AULT ENTERPRISES, INC.	р.оуо.,	in a single simpleyer plant,		(EIN) 91-1924296		
CUS	TOM CHEMICAL COMPANY, INC.			2c	Sponsor's telephone number	_	
P.O.	BOX 547		<u>_</u>		509-349-7000		
	ES LAKE, WA 98837			2d	Business code (see instructions)		
					541990		
	Plan administrator's name and address (if same as plan sponsor, er AULT ENTERPRISES, INC. P.O. BOX 547		∋")	3b	Administrator's EIN 91-1924296		
CUST	TOM CHEMICAL COMPANY, INC. MOSES LAKE	E, WA 988	337	3с	Administrator's telephone numbe 509-349-7000	r	
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the				509-549-7000 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			
b	Total number of participants at the end of the plan year		 	5b		(
С	Number of participants with account balances as of the end of the p complete this item)			5c		(
6a	Were all of the plan's assets during the plan year invested in eligible	le assets?	(See instructions.)		X Yes 🗌 N	Ю	
b	Are you claiming a waiver of the annual examination and report of a				V v □ N		
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a		,		X Yes [] N	10	
Do	If you answered "No" to either 6a or 6b, the plan cannot use Fourt III Financial Information	orm 5500-	SF and must instead use Form 550	υ.			
					#\=	_	
7	Plan Assets and Liabilities		(a) Beginning of Year 214949		(b) End of Year		
a	Total plan lightilities		214040				
b b	Total plan liabilities Net plan assets (subtract line 7b from line 7a)	7b	214949		0		
8	Income, Expenses, and Transfers for this Plan Year	7c				_	
a	Contributions received or receivable from:		(a) Amount		(b) Total	_	
a	(1) Employers	8a(1)					
	(2) Participants	8a(2)					
	(3) Others (including rollovers)	8a(3)					
b	Other income (loss)	8b	6093				
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			6093		
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d	221042				
е	Certain deemed and/or corrective distributions (see instructions)	8e					
f	Administrative service providers (salaries, fees, commissions)	8f					
g	Other expenses	8g					
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			221042		
i	Net income (loss) (subtract line 8h from line 8c)				-214949		
j	Transfers to (from) the plan (see instructions)	8i					
-	· · · · · · · · · · · · · · · · · · ·		•				

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Form	5500	-SE	201	1

Part IV	Plan	Characte	aristics
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- If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 9a 2E 2G 2J 2K 2T 3D
- If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part	V Compliance Questions		1	1			
0	During the plan year:	_	Yes	No		Amount	
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		X			
С	Was the plan covered by a fidelity bond?	10c	X				50000
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				463
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			
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		Х			
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						
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com 5500))					Yes	No
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code	e or se	ction 3	302 of E	RISA?	Yes	X No
	(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 granting the waiver	nth					
b	Enter the minimum required contribution for this plan year			12b			
С	Enter the amount contributed by the employer to the plan for this plan year			12c			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative 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						
13a	Has a resolution to terminate the plan been adopted in any plan year?			X Ye	es No)	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year				<u> </u>		(
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC?	under	the co			X Yes	i ∏ No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify t which assets or liabilities were transferred. (See instructions.)						
1	3c(1) Name of plan(s):		13	c(2) EIN	l(s)	13c(3	B) PN(s)
Caut	ion: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	ıse is	establis	shed.		
Jnde	r penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this ret Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return	urn/re _l	port, in	cluding	, if applica		

belief, it is true, correct, and complete.

SIGN	Filed with authorized/valid electronic signature.	12/18/2012	FRED D. LEGAULT
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 sections 6057(b) and 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

2011

This Form is Open to Public Inspection

	art I Annual Report Identification Information								
_ror	calendar plan year 2011 or fiscal plan year beginning 11/01/2011		and ending 0	8/31/2	2012				
A		a multiple-	employer plan (not multiemployer)		a one-participant plan				
В	This return/report is: the first return/report								
	an amended return/report	short pla	n year return/report (less than 12 mo	nths)					
С	Check box if filing under: Form 5558	automatic	extension	15	DFVC program				
	special extension (enter description	1)							
P	art II Basic Plan Information—enter all requested informa	tion							
1a	Name of plan			1b	Three-digit				
CUS	TOM CHEMICAL COMPANY, INC. 401(K) PLAN			1000000	plan number				
					(PN) ▶ 001				
				1c	Effective date of plan				
22	Plan enonsor's name and address; include room or suite number (or	anlover if	for a single ampleuer step)	11/01/1998					
	Plan sponsor's name and address; include room or suite number (en AULT ENTERPRISES, INC.	iipioyei, ii	ioi a single-employer plan)	2b Employer Identification Number (EIN) 91-1924296					
CUS	TOM CHEMICAL COMPANY, INC.			20	Sponsor's telephone number				
PΩ	BOX 547			509-349-7000					
	SES LAKE WA 98837			2d Business code (see instructions)					
					541990				
	Plan administrator's name and address (if same as plan sponsor, en	ter "Same	")	3b Administrator's EIN					
SAN)E		-	30	Administrator's telephone number				
				36	Administrator's telephone number				
4	If the name and/or EIN of the plan sponsor has changed since the la	st return/r	eport filed for this plan, enter the	4b	EIN				
	name, EIN, and the plan number from the last return/report.			4					
a	Sponsor's name Total number of participants at the beginning of the plan year				PN				
					4				
b		5b	0						
С	Number of participants with account balances as of the end of the p complete this item)	ıan year (d	elined benefit plans do not	5c	0				
6a	Were all of the plan's assets during the plan year invested in eligible				X Yes No				
b	Are you claiming a waiver of the annual examination and report of a	dent qualified public accountant (IOF	PAY						
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a	ind conditi	ons.)	.,.,	X Yes No				
P	If you answered "No" to either 6a or 6b, the plan cannot use Fo art III Financial Information	rm 5500-	SF and must instead use Form 550	00.					
7	Plan Assets and Liabilities	:	(a) Beginning of Year		0.5 = 1.70				
a	Total plan assets	7a	(a) Beginning of Year 214949	, Air	(b) End of Year				
b	U. A primate from the control of the	P		+	0				
(8.00)	Net plan assets (subtract line 7b from line 7a)	7c	214949	1	0				
8	Income, Expenses, and Transfers for this Plan Year	,,,	(a) Amount	-					
a	Contributions received or receivable from:		(a) Amount	+	(b) Total				
	(1) Employers	8a(1)		_]					
	(2) Participants	8a(2)							
	(3) Others (including rollovers)	8a(3)							
b	Other income (loss)	8b	6093						
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			6093				
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	221042	ŭ.					
е	Certain deemed and/or corrective distributions (see instructions)	8e							
f	Administrative service providers (salaries, fees, commissions)	8f							
g	Other expenses	8g	The state of the s						
h		8h	No.		221042				
Ĩ	Net income (loss) (subtract line 8h from line 8c)	8i			-214949				
j	Transfers to (from) the plan (see instructions)								

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SIGN HERE

Signature of employer/plan sponsor

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Page Z - I	1 1

Par	t IV	Plan Characteristics					5 1000		68101
	If th	ne plan provides pension benefits, enter the applicable pension feature codes from	the List of Plan Char	racteri	stic Co	des in	the instructi	ons:	
b	2E 2G 2J 2K 2T 3D If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:								
Part	· V	Compliance Questions	Total Control				no di		
10		uring the plan year:			¥	I N I			-
		aring the plan year. as there a failure to transmit to the plan any participant contributions within the tim	a pariad described in	·	Yes	No		mount	
	2	9 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction P	rogram)	10a		Х			
a	or	ere there any nonexempt transactions with any party-in-interest? (Do not include to line 10a.)	ransactions reported	10b		х			
C	M	las the plan covered by a fidelity bond?		10c	Х			***************************************	50000
d		d the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that v		10d		х		72	22000000
е	W in:	ere any fees or commissions paid to any brokers, agents, or other persons by an issurance service or other organization that provides some or all of the benefits undestructions.)	nsurance carrier, er the plan? (See	10e	х			ort .	463
f	Ha	as the plan failed to provide any benefit when due under the plan?		10f		Х			
g		d the plan have any participant loans? (If "Yes," enter amount as of year end.)				X			
h	If	this is an individual account plan, was there a blackout period? (See instructions a 520.101-3.)	nd 29 CFR	10g		х			36
ì	If	10h was answered "Yes," check the box if you either provided the required notice	or one of the	10h					-
		cceptions to providing the notice applied under 29 CFR 2520.101-3		10i					
Part		Pension Funding Compliance							
11	ls 55	this a defined benefit plan subject to minimum funding requirements? (If "Yes," sec 00))	e instructions and con	nplete	Sched	lule SB	(Form	☐ Yes	No
12		this a defined contribution plan subject to the minimum funding requirements of se						Yes	X No
		"Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)						Ц	
а	lf a	a waiver of the minimum funding standard for a prior year is being amortized in this anting the waiver.	s plan year, see instru 	ictions oth	, and e	enter th Day		e letter ru rear	
lf		completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500)				,	17.800		
b	Er	ster the minimum required contribution for this plan year		•••••	[12b			-
C		ter the amount contributed by the employer to the plan for this plan year				12c			
d	Su	ubtract the amount in line 12c from the amount in line 12b. Enter the result (enter a	minus sign to the left	of a		12d		20.000	
е	W	ill the minimum funding amount reported on line 12d be met by the funding deadlin	e?	*******			Yes	No	N/A
Part	VI	Plan Terminations and Transfers of Assets							
13a	Ha	as a resolution to terminate the plan been adopted in any plan year?				XY	'es No	i	
	If '	"Yes," enter the amount of any plan assets that reverted to the employer this year			За			0	
b		ere all the plan assets distributed to participants or beneficiaries, transferred to and the PBGC?	other plan, or brought	under	the co	ontrol	11-12-	X Yes	∏No
С		during this plan year, any assets or liabilities were transferred from this plan to and nich assets or liabilities were transferred. (See instructions.)	other plan(s), identify	the pla	n(s) to)			
	13c((1) Name of plan(s):	(A)	3 - 200	13	c(2) EI	N(s)	13c(3	PN(s)
Cau	tion	: A penalty for the late or incomplete filing of this return/report will be assess	sed unless reasonal	ble ca	use is	establ	ished.	<u> </u>	
Unde SB c	er po	enalties of perjury and other penalties set forth in the instructions, I declare that I h chedule MB completed and signed by an enrolled actuary, as well as the electronic is true, correct, and complete.	ave examined this re	turn/re	port. ii	ncludine	g, if applicat	ole, a Sch nowledge	edule and
SIG	NA	* Qual Tagait pael 12-10-	12 HRE	d	Le	Ga	relt		
HEF	90.94	Signature of plan administrator Date	Enter name of	individ	ual sig	ming as	plan admir	istrator	

Date

Enter name of individual signing as employer or plan sponsor