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.

1210-0089

OMB Nos. 1210-0110

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information								
For calenda	For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012							
A This ret	urn/report is for:	multiple-employer pla	an (not multiemployer)		a one-particip	ant plan		
B This ret	urn/report is: the first return/report X the	e final return/report						
	an amended return/report a s	hort plan year return	/report (less than 12 mo	onths))			
C Check b	pox if filing under: Form 5558 au	tomatic extension			DFVC progra	ım		
	special extension (enter description)				ш			
Part II	Basic Plan Information—enter all requested information	on						
1a Name	·			1b	Three-digit			
	RAIN & SPINE 401(K) PLAN			1	plan number			
				<u> </u>	(PN) •	001		
				1c Effective date of plan				
2a Plan er	ponsor's name and address; include room or suite number (emp	lover if for a single-	amployer plan)	07/01/2008				
	BRAIN & SPINE PS	loyer, ir for a sirigle-t	employer plan)	2b Employer Identification Number (EIN) 26-1211477				
				2c	hone number			
801 WEST 5	TH, SUITE 210				509-744			
SPOKANE, \	NA 99204			2d	Business code (see instructions)		
				<u> </u>	62111			
	dministrator's name and address Same as Plan Sponsor Nam		Sponsor Address	3b	EIN 11477			
SPOKANE BR	AIN & SPINE PS 801 WEST 5TH, S SPOKANE, WA 9			3c	elephone number			
	0.0101112, 11.70	0201		509-744-3490				
4				<u> </u>				
	name and/or EIN of the plan sponsor has changed since the last EIN, and the plan number from the last return/report.	return/report filed fo	r this plan, enter the	4b EIN				
a Sponso				4c	PN			
	number of participants at the beginning of the plan year			5a		5		
b Total r	number of participants at the end of the plan year			5b				
	er of participants with account balances as of the end of the plar					0		
	ete this item)	• '	•	5c		0		
	all of the plan's assets during the plan year invested in eligible a					X Yes No		
	ou claiming a waiver of the annual examination and report of an					X Yes □ No		
	29 CFR 2520.104-46? (See instructions on waiver eligibility and answered "No" to either line 6a or line 6b, the plan cannot					N 162 □ 140		
	penalty for the late or incomplete filing of this return/repor							
	alties of perjury and other penalties set forth in the instructions, I					able, a Schedule		
SB or Sche	dule MB completed and signed by an enrolled actuary, as well a							
belief, it is t	rue, correct, and complete.							
SIGN	Filed with authorized/valid electronic signature.	06/10/2013	JOHN DAMAKAS					
HERE	Signature of plan administrator	Date	Enter name of individu	me of individual signing as plan administrator				
SIGN	organical or plan definitional of	2410	Enter hame of marvior	au sig	gimiy as pian aun	miotrator		
SIGN HERE								
	Signature of employer/plan sponsor name (including firm name, if applicable) and address; include re	Date oom or suite number	Enter name of individu		, , , , , , , , , , , , , , , , , , , 			
JODI CALHOUN TO THE TOTAL TO TH				Preparer's telephone number (optional)				
RANDALL & HURLEY, INC.					509-838	-5500		
601 WEST F SPOKANE,	RIVERSIDE, SUITE 1600 WA 99201		<u> </u>					
,								

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Pa	rt III Financial Information									
7	Plan Assets and Liabilities		(a) Beginning of Yea		(b) End of Year					
а	Total plan assets	7a	16410				0			
b	Total plan liabilities	7b								
С	Net plan assets (subtract line 7b from line 7a)	7c	16410)8						0
	Income, Expenses, and Transfers for this Plan Year						(b) Total			
	Contributions received or receivable from:		, ,				•			
	(1) Employers	8a(1)								
	(2) Participants	8a(2)								
	(3) Others (including rollovers)	8a(3)								
	Other income (loss)	8b	1394	7						
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							13947	7
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	17805	5						
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e								
f	Administrative service providers (salaries, fees, commissions)	8f								
g	Other expenses	8g								
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							17805	5
i_	Net income (loss) (subtract line 8h from line 8c)	8i						_	16410	8
<u>j</u>	Transfers to (from) the plan (see instructions)	8j								
Pai	rt IV Plan Characteristics									
9a	9a 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 2T									
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan Chara	cteristi	c Codes	in the	e instruc	tions:		
Par	t V Compliance Questions									
10	During the plan year:			1	Yes N	<u>. T</u>		۸m	ount	
a	Was there a failure to transmit to the plan any participant contributions within the time period described in							AIII	Junt	
b	, , , , , , , , , , , , , , , , , , , ,	? (Do not	include transactions reported	10a	>					
	on line 10a.)			10b 10c	×	_				
d				100						
	or dishonesty?			10d	X					
е	insurance service or other organization that provides some or all of	of the bene	efits under the plan? (See	40-	×					
	instructions.)			10e 10f	X	-				
f		Has the plan failed to provide any benefit when due under the plan?				-				
<u>g</u>	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)			10g	Х					
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	•		10h	×					
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				<u> </u>					
11	11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form									
11a	5500) and line 11a below)									
12	12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?									
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)									
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	ng amortiz	ed in this plan year, see instru			r the	date of	the le		ling
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					b				
		_					_	_	_	

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Enter the amount contributed by the employer to the plan for this plan year	12c			
Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d			
Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No	N/A
VII Plan Terminations and Transfers of Assets				
Has a resolution to terminate the plan been adopted in any plan year?	X	'es No		
If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a			
Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the confidence of the PBGC?	ontrol		X Yes	No
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.)	0		_	
3c(1) Name of plan(s):	3 c(2) El	N(s)	13c(3) F	PN(s)
VIII Trust Information (optional)			<u> </u>	
	Nill the minimum funding amount reported on line 12d be met by the funding deadline?	Enter the amount contributed by the employer to the plan for this plan year	Enter the amount contributed by the employer to the plan for this plan year	Enter the amount contributed by the employer to the plan for this plan year

14b Trust's EIN

14a Name of trust

WA

99201

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-SF.

Form 5500-SF Short Form Annual Return/Report of Small Employ					/ee	OMB Nos. 1210-0110 1210-0089				
	riment of the Treasury nal Revenue Service	Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee			e	2012				
Department of Labor Employee Benefits Security Administration Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 605 the Internal Revenue Code (the Code).						This Form is Open to Public Inspection				
Pension Be	enefit Guaranty Corporation	➤ Complete all entries in accord	dance with the instruc	tions to the Form 5500	SF.	opoudo				
Part I		entification Information	/01/2010	and onding		.2/31/2012				
For calend	ar plan year 2012 or fisca		/01/2012	and ending		7				
A This return/report is for. X a single-employer plan X a multiple-employer plan (not multiemployer)					L	a one-participant plan				
B This return/report is:										
an amended return/report a short plan year return/report (less than 12 m										
C Check box if filing under:						☐ DFVC program				
		special extension (enter description								
Part II	<u> </u>	nation—enter all requested inform	ation		1h 1	Three-digit				
1a Name SPOKAN	ofplan E BRAIN & SPINE	E 401(K) PLAN			ķ	plan number 001				
				·	1c Effective date of plan 07/01/2008					
2a Plan s	ponsor's name and addre E BRAIN & SPINE	ess; include room or suite number (e : PS	employer, if for a single-	employer plan)	1	Employer Identification Number EIN) 26-1211477				
801 WE	ST 5TH, SUITE 2	:10			i .	Sponsor's telephone number 509-744-3490				
SPOKAN	£	WA 99204			į	Business code (see Instructions) 521111				
3a Plan a	dministrator's name and	address Same as Plan Sponsor N	Name Same as Plar	Sponsor Address	3b Administrator's EIN					
SPOKAN	E BRAIN & SPINE	: PS			3c Administrator's telephone number					
					509-744-3490					
801 WE	ST 5TH, SUITE 2	:10								
SPOKAN		WA 99204								
4 If the r	name and/or EIN of the p	lan sponsor has changed since the	last return/report filed fo	or this plan, enter the	4b EIN					
	, EIN, and the plan numb or's name	per from the last return/report.			4c PN					
		the beginning of the plan year			5a	5				
	•	the end of the plan year			5b	0				
c Numb	er of participants with ac	count balances as of the end of the	plan year (defined bene	efit plans do not	5c	0				
		luring the plan year invested in eligit								
h Are v	ou claiming a waiver of th	ne annual examination and report of	an independent qualifie	ed public accountant (IQ	PA)					
under	29 CFR 2520.104-46? (See instructions on waiver eligibility	and conditions.)		• • • • • • • • • • •	X Yes No				
		er line 6a or line 6b, the plan canr								
Caution: A	penalty for the late or	incomplete filing of this return/re r penalties set forth in the instruction	port will be assessed	evamined this return/re	nort inc	Stablished.				
SB or Sche	alties of perjury and othe edule MB completed and true, correct, and comple	signed by an enrolled actuary, as w	ell as the electronic ver	rsion of this return/report	t, and to	the best of my knowledge and				
01011	110		1/1/12	JOHN DAMAKAS						
SIGN HERE										
SIGN	//									
HERE Signature of employer/plan sponsor Date Enter name of individ					idual signing as employer or plan sponsor					
Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)					Preparer's telephone number (optional)					
Jodi Calhoun					509-838-5500					
	l & Hurley, Inc									
601 West Riverside, Suite 1600										

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Form 5500-SF 2012 Page 2 Part III | Financial Information Plan Assets and Liabilities (a) Beginning of Year (b) End of Year 164108 0 a Total plan assets 7a b Total plan liabilities 7b 164108 0 C Net plan assets (subtract line 7b from line 7a). 7c Income, Expenses, and Transfers for this Plan Year (a) Amount (b) Total Contributions received or receivable from: (1) Employers . 8a(1) (2) Participants..... 8a(2) (3) Others (including rollovers)..... 8a(3) 13947 b Other income (loss) 8b C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c 13947 d Benefits paid (including direct rollovers and insurance premiums 178055 8d to provide benefits)..... Certain deemed and/or corrective distributions (see instructions)... 8e Administrative service providers (salaries, fees, commissions) 8f g Other expenses 8g 178055 h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h Net income (loss) (subtract line 8h from line 8c) 8i -164108 Transfers to (from) the plan (see instructions)..... 8j Part IV Plan Characteristics 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 2T 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 Yes No During the plan year: Amount a Was there a failure to transmit to the plan any participant contributions within the time period described in Х 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)........ 10a Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported X on line 10a.). 106 Was the plan covered by a fidelity bond? Х 10c d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud Х 10d 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 X 10e Has the plan falled to provide any benefit when due under the plan? Х 10f 10g X g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)..... h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR Х 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 Part VI Pension Funding Compliance Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) Yes 11a Enter the amount from Schedule SB line 39..... Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?.. (If "Yes," complete line 12a or lines 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. Day 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