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

2012

This Form is Open to Public Inspection

			Complete a	ill entries in ac	cordance with the instri	ictions to the Form 550	00-SF.					
	art I	Annual Report										
For	calenda	ar plan year 2012 or fis			<u></u>	and ending	12/21/2	2012 				
Α	This ret	urn/report is for:	x a single-employ	yer plan	a multiple-employer	plan (not multiemployer)		a one-partici	oant plan			
В	This ret	urn/report is:	the first return/	report	X the final return/repor	t						
			an amended re	eturn/report	x a short plan year retu	rn/report (less than 12 m	nonths))				
С	Check b	oox if filing under:	Form 5558		automatic extension			DFVC progra	ım			
		-	special extensi	on (enter desc	ription)			_				
Pa	art II	Basic Plan Info	rmation—enter a	III requested inf	formation							
1a	Name			'			1b	Three-digit				
SYLV	AN LEA	ARNING CENTER 401	(K) PLAN					plan number				
							4.0	\ /				
							10		•			
2a	Plan sr	oonsor's name and add	dress: include room	or suite numb	er (employer, if for a single	e-employer plan)	2h					
PUG	ET SOL	JND LEARNING CEN	ΓERS, LLC		o. (op.o) o.,o. a og.	o compreyer planty						
							2c					
#7 FORREST GLEN LANE SOUTHWEST LAKEWOOD, WA 98498 2d Business code (see instructions) 611000 3a Plan administrator's name and address Same as Plan Sponsor Name Same as Plan Sponsor Address 3b Administrator's EIN							1-3389					
LAKE	=WOOD), WA 98498					2d					
Δ-			🖂		🗖		01:					
3a	Plan ad	dministrator's name an	d address XSame	as Plan Spons	sor Name Same as Pla	an Sponsor Address	30	Administrator's	EIN			
							3c	Administrator's	telephone number			
									•			
4	16.41	I/ EIN (d)				f al. 1	41					
4					the last return/report filed	for this plan, enter the	4b	EIN				
а				o.u,.opo			4c	PN				
5a	Total r	number of participants	at the beginning of	the plan year			. 5a	a				
b	Total r	number of participants	at the end of the pla	an year					0			
С	Numbe	er of participants with a	account balances as	s of the end of	the plan year (defined ber	nefit plans do not						
	compl	ete this item)			` ` ` `		. 5c		0			
6a									X Yes No			
b									Ves □ No			
									M 163 140			
Cai												
									able, a Schedule			
SB	or Sche	dule MB completed ar	nd signed by an enro									
beli	ef, it is t	rue, correct, and comp	ilete.									
SIG	N	Filed with authorized/valid electronic signature.		07/10/2013	DAVE SMITH							
HEF		Signature of plan a	dministrator		Date	Enter name of individ	dual sid	ning as plan adr	ninistrator			
SIG	· NI	<u> </u>		nature			addi oig	grining do piarr dar	- Innocrator			
HE				lataro.			ماريما ماد	mina oo omnlova	r or plan ananar			
Pre	parer's			and address: ir			1					
	, 5. 5		-,,p.,			- (2. 2. 3. 3. 3. 3. 10	(36.00.001)			
		turn/report is:										

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Part III Financial Information The plan research and Liabilities Table Test plan essets Table Test plan	Por	t III Financial Information									
a Total plan assets				(a) Paginning of Var			(h) End of Voor				
b Total plan labelilles			70								
C Net plan assets (subtract line 7 b from line 7a)		•									
8 Income. Expenses. and Transfers for this Plan Year 8 Contributions received or receivable from: (1) Employers (2) Participants (3) Other income (loss) (3) Other income (loss) (4) Employers (5) Participants (5) Employers (6) Employers (6) Employers (7) Employers (8) Employers (9)											
a Contributions received or receivable from: (1) Employers. (2) Participants. (3) Others (including rollovers). (3) Others (including rollovers). (4) Employers. (5) Other income (loss). (6) Other income (loss). (7) Other income (loss). (8) Other expenses. (9) Other expenses. (10) Other expenses. (10) Other expenses. (10) Other expenses. (10) Other expens					•			(b) 1	otal	0	
(1) Employers		·		(a) Amount				(1)	Utai		
(3) Others (including rollovers)			8a(1)								
b Other income (loss)		(2) Participants	8a(2)	599	96						
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		(3) Others (including rollovers)	8a(3)								
d Benefits paid (including direct rollovers and insurance promiums to provide benefits). e Certain deemed and/or corrective distributions (see instructions)	<u>b</u>	Other income (loss)	8b	1432	20						
to provide benefits)	С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						20	0316	
f Administrative service providers (salaries, fees, commissions)		· · · ·	8d	16728	37						
g Other expenses	e	Certain deemed and/or corrective distributions (see instructions)	8e								
Total expenses (add lines 8d, 8e, 8f, and 8g)	f	Administrative service providers (salaries, fees, commissions)	8f								
i Net income (loss) (subtract line 8h from line 8c)	g	Other expenses	8g								
Transfers to (from) the plan (see instructions) 8	<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						16	7287	
Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2F 2G 2J 2K 3D b 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 10 During the plan year: a 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). b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.). c Was the plan covered by a fidelity bond? d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? e 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 off the benefits under the plan? g Did the plan have any participant loans? (If "Yes," enter amount as of year end.). 100 X g Did the plan have any participant loans? (If "Yes," enter amount as of year end.). 101 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. 101 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. 102 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. 101 If 10h was answered the date of the letter ruling granting the waiter. 102 If a waiter of the minimum funding standard for a prior year is being amontized in this plan year, see instructions, and enter the date of the letter ruling granting the waiter. 10	<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i						-14	6971	
9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2F 2G 2J 2K 3D	<u>j</u>	Transfers to (from) the plan (see instructions)	8j								
b 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	Par	t IV Plan Characteristics									
Part V Compliance Questions 10	9a		feature co	des from the List of Plan Char	acteris	stic Co	des in	the instruc	ctions:		
10 During the plan year: a 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 14151 b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) 10b X c Was the plan covered by a fidelity bond? 10c X 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 e 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). 10d X f Has the plan have any participant loans? (If "Yes," enter amount as of year end.) 10g X 0 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 I this is a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form Yes No No 11a Enter the amount from Schedule SB line 39 11a 12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) Month Day Year If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Plan Chara	cterist	ic Coc	les in t	he instruct	ions:		
10 During the plan year: a 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 14151 b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) 10b X c Was the plan covered by a fidelity bond? 10c X 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 e 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). 10d X f Has the plan have any participant loans? (If "Yes," enter amount as of year end.) 10g X 0 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 I this is a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form Yes No No 11a Enter the amount from Schedule SB line 39 11a 12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) Month Day Year If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	Part	V Compliance Questions									
Description of the plan have any participant loans? (If "Yes," enter amount as of year end.)		•				Yes	No		Amou	ınt	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	а					X		14151			
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	b	, , , , , , , , , , , , , , , , , , , ,	,	•	10b		X				
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	C	Was the plan covered by a fidelity bond?			10c		X				
e 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.)	d						X				
insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	е	•			100						
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	·	insurance service or other organization that provides some or all or	of the bene	efits under the plan? (See	10e		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 2520.101-3.) 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. Part VI Pension Funding Compliance 11 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). 11a Enter the amount from Schedule SB line 39. 11a 12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No (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. Month Day Year If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	f	Has the plan failed to provide any benefit when due under the pla	n?		10f		X				
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	a	Did the plan have any participant loans? (If "Yes." enter amount a	s of vear	end.)		X					0
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		If this is an individual account plan, was there a blackout period?	(See instru	uctions and 29 CFR	Ū		X				0
Part VI Pension Funding Compliance 11 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)	i	If 10h was answered "Yes," check the box if you either provided the	ne require	d notice or one of the							
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)	Dart	1	1-0		101						
11a Enter the amount from Schedule SB line 39		Is this a defined benefit plan subject to minimum funding requirem							Ιп	Yes X	No.
(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	11a									. 55 /	1
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. Month Day Year If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	12	Is this a defined contribution plan subject to the minimum funding	requireme	ents of section 412 of the Code	or se	ction	302 of	ERISA?		Yes X	No
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. Month Day Year If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.											
	а	If a waiver of the minimum funding standard for a prior year is being	ng amortiz	ed in this plan year, see instru		and e	_	ne date of t		er ruling)
b Enter the minimum required contribution for this plan year	lf	you completed line 12a, complete lines 3, 9, and 10 of Schedul	e MB (For	m 5500), and skip to line 13.							
	b	Enter the minimum required contribution for this plan year					12b				

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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 of a negative amount)	12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No	N/A
Part '	VII Plan Terminations and Transfers of Assets				
13a	Has a resolution to terminate the plan been adopted in any plan year?	X	res No		
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC?	control		X Yes	No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s which assets or liabilities were transferred. (See instructions.)) to		_	
1:	3c(1) Name of plan(s):	13c(2) E	IN(s)	13c(3)	PN(s)
Part	VIII Trust Information (optional)				

14b Trust's EIN

14a Name of trust

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 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

2012

This Form is Open to Public Inspection

P	art I Annual Report	Identification Information			<u> </u>					
	calendar plan year 2012 or fis		01/01/2012	and ending	12/21/2012					
Α	This return/report is for:	x a single-employer plan	a multiple-employer p	lan (not multiemployer)	a one-participant plan					
В	This return/report is:	the first return/report	the final return/report		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
		an amended return/report		rn/report (less than 12 m	ionths)					
C Check box if filing under: Form 5558 automatic extension DFVC program										
	,	special extension (enter descrip	otion)							
P	art II Basic Plan Info	rmation enter all requested in	nformation							
-	Name of plan	THE CHIEF OF TO GOOD OF THE CHIEF OF THE CHI	normation		1b Three-digit					
	Sylvan Learning Cer	nter 401(K) Plan			plan number (PN) ▶	002				
					1c Effective date					
					01/01/200	5				
2a	Plan sponsor's name and ad Puget Sound Learnin	dress; include room or suite number or Centers, LLC	r (employer, if for a single	-employer plan)	2b Employer Iden (EIN) 90-00					
					2c Sponsor's tele (253) 581	•				
	#7 Forrest Glen Lar	ne Southwest			2d Business code					
	Lakewood	WA 98498			611000					
3а	Plan administrator's name ar	nd address X Same as Plan Spor	nsor Name Same as	Plan Sponsor Address	3b Administrator's	EIN				
					3c Administrator	tolophopo pumbor				
					3c Administrator's telephone number					
_										
4		e plan sponsor has changed since the note that the plant is the last return/report.	ne last return/report filed fo	or this plan, enter the	4b EIN					
_a	Sponsor's name				4c PN					
5a		at the beginning of the plan year			5a	32				
b		at the end of the plan year			5b	0				
		account balances as of the end of th			5c	0				
6a		during the plan year invested in elig				XYes No				
b		the annual examination and report of		d public accountant (IQP	'A)					
		(See instructions on waiver eligibility	*******			XYes No				
		ther line 6a or line 6b, the plan car								
		or incomplete filing of this return her penalties set forth in the instruct	······································	· · · · · · · · · · · · · · · · · · ·		cable a Cabadula				
SE	B or Schedule MB completed a ellef, it is true, correct, and com	nd signed by an enrolled actuary, as	s well as the electronic ve	rsion of this return/report	, and to the best of m	y knowledge and				
	uch Line	Contract Con	7/18/13	Dare &	Dm. TY					
HERE Signature of plan administrator Date Enter name of individual signing as plan administrator										
		CA.	7/45/13	54.1	Ski. Th					
\$ 15710	IERE Signature of employer	/plan sponsor	Date	Enter name of individua		or plan sponsor				
11122		name, if applicable) and address; inc			Preparer's telephone					
	, 2	,				()				
						·····				

Part	III Financial Information						······································	
_	an Assets and Liabilities	Kiddle 48	(a) Beginning of Yea	r			(b) End of	Year
	tal plan assets	7a	146,9		1		<u> </u>	0
-	tal plan liabilities	7b		0		***************************************		0
	et plan assets (subtract line 7b from line 7a)	7c	146,9	71				0
	come, Expenses, and Transfers for this Plan Year		(a) Amount	·			(b) To	tal
	ontributions received or receivable from:		A		5.60			
	Employers	8a(1)		0.6				
	Participants	8a(2)	5,9	96				
	Others (including rollovers)	8a(3)	14.3					
	her income (loss)	8b	14,3	20				
	tal income (add lines 8a(1), 8a(2), 8a(3), and 8b)nefits paid (including direct rollovers and insurance premiums	8c						20,316
***************************************	provide benefits)	8d	167,2	87				
	ertain deemed and/or corrective distributions (see instructions)	8e			1000			
f Ad	ministrative service providers (salaries, fees, commissions)	8f						
	her expenses	8g			-			
	tal expenses (add lines 8d, 8e, 8f, and 8g)	8h			-	••••••		167,287
	et income (loss) (subtract line 8h from line 8c)	8i -		RIE	-			(146,971)
	ansfers to (from) the plan (see instructions)	8j			No mino			
Part								
9a If t	he plan provides pension benefits, enter the applicable pension fe	ature code	s from the List of Plan Charact	eristic	Code	s in th	e instruction	ıs:
	2F 2G 2J 2K 3D							
b If t	he plan provides welfare benefits, enter the applicable welfare fea	ture codes	from the List of Plan Characte	ristic	Codes	in the	instructions	i.
Part	V Compliance Questions			***************************************				
4.5							Τ .	
	During the plan year: Was there a failure to transmit to the plan any participant contributi	one within	the time period described in	T	Yes	No	A	mount
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduc			10a	x			14,15
	Were there any nonexempt transactions with any party-in-interest? on line 10a.)	•	•	10b		x		
c \	Nas the plan covered by a fidelity bond?		***************************************	10c		х		
	Did the plan have a loss, whether or not reimbursed by the plan's for dishonesty?			10d		х		
	Were any fees or commisions paid to any brokers, agents, or other			1				***************************************
	nsurance service or other organization that provides some or all of					v		
-	nstructions.)			10e		X		
	Has the plan failed to provide any benefit when due under the plan	?	***************************************	10f		X		
<u>g</u> [Did the plan have any participant loans? (If "Yes," enter amount as	of year en	id.)	10g	Х			
	f this is an individual account plan, was there a blackout period? (\$ 2520.101-3.)			10h		x		
	f 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101			40:				
				10i				
Part '	VI Pension Funding Compliance							
	s this a defined benefit plan subject to minimum funding requireme 5500) and line 11a below)	•	•				`	Yes X No
11a	Enter the amount from Schedule SB line 39					11a	·····	
12	s this a defined contribution plan subject to the minimum funding re	equirement	ts of section 412 of the Code o	r sect	ion 30:	2 of E	RISA?	Yes X No
	If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,					T		
	f a waiver of the minimum funding standard for a prior year is being	······································	·····	ons, a	and en	ter the	date of the	letter ruling
	granting the waiver		Mor					Year
lf yo	u completed line 12a, complete lines 3, 9, and 10 of Schedule	MB (Form	5500), and skip to line 13.			т		
<u>b</u> 6	Enter the minimum required contribution for this plan year	•••••		•••••		12b		

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		· · · · · · · · · · · · · · · · · · ·			1		
<u>c</u>	Enter the amount contributed by the employer to the plan for this plan	an year	•••••	12c			
d	Subtract the amount in line 12c from the amount in line 12b. Enter t negative amount)	`		12d			
е	Will the minimum funding amount reported on line 12d be met by th	e funding deadline?	•••••	🗀	Yes 🔲	No N/A	
Part	VII Plan Terminations and Transfers of Assets						
13a	Has a resolution to terminate the plan been adopted in any plan year	ar?	******	X Y	es 🗌 No		
	If "Yes," enter the amount of any plan assets that reverted to the en	nployer this year		13a		0	
b	Were all the plan assets distributed to participants or beneficiaries, of the PBGC?	transferred to another plan, or brought	under the co	ntrol X Yes No			
С	If during this plan year, any assets or liabilities were transferred from which assets or liabilities were transferred. (See instructions.)						
1	13c(1) Name of plan(s):		13c	(2) EIN(s)	13c(3) PN(s)	
Part	VIII Trust Information (optional)						
14a i	Name of trust			14b Ti	4b Trust's EIN		