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).

OMB Nos. 1210-0110 1210-0089

2012

This Form is Open to Public Inspection

				accordance with the instru			_	
	art I		Identification Informatio			40/04/	0010	
For	calenda	ar plan year 2012 or fi		01/2012		12/31/	2012	
Α	This ret	urn/report is for:	a single-employer plan	a multiple-employer	olan (not multiemployer)		a one-particip	oant plan
В	This ret	urn/report is:	the first return/report	the final return/report	t			
			an amended return/report	a short plan year retu	rn/report (less than 12 m	nonths)	
С	Check b	oox if filing under:	X Form 5558	automatic extension			DFVC progra	ım
		-	special extension (enter des	scription)			_	
Pa	art II	Basic Plan Info	prmation—enter all requested i	information				
1a	Name					1b	Three-digit	
			R GRINDING 401K PLAN				plan number	
							(PN) •	001
						1c	Effective date o	•
22	Dlon or	annor's name and as	Idroon include room or quite num	hor (omployer if for a single	omployer plan)	2h	01/01	
AAA	PRECIS	SION TOOL & CUTTE	Idress; include room or suite num ER GRINDING, INC.	iber (employer, ir for a single	e-employer plan)	20	Employer Identification (EIN) 84-14	22256
						20	Sponsor's telep	hone number
P. O.	. BOX 7	47				-0	208-470	
		D 83544-0747				2d	Business code (see instructions)
							33290	
3a	Plan a	dministrator's name a	nd address Same as Plan Spo	nsor Name Same as Pla	n Sponsor Address	3b	Administrator's	
AA P	RECISI	ON TOOL & CUTTER				20		22256
			OROFIN	IO, ID 83544-0747		30	208-476	telephone number 6-4004
4	If the n	name and/or EIN of the	e plan sponsor has changed sinc	e the last return/report filed	for this plan, enter the	4b	EIN	
			mber from the last return/report.					
		or's name					PN	
ъa			at the beginning of the plan year			5a		9
b			at the end of the plan year			5b		13
С			account balances as of the end of	. , ,	•	. 5c		12
6a	Were	all of the plan's asset	s during the plan year invested ir	n eligible assets? (See instru	ctions.)			X Yes No
b	Are yo	ou claiming a waiver o	f the annual examination and rep	oort of an independent qualif	ied public accountant (IC	QPA)		
			? (See instructions on waiver elig					X Yes No
	If you	answered "No" to e	ither line 6a or line 6h, the nlar	n cannot use Form 5500-SF		Form	5500.	
		penalty for the late	or incomplete filing of this retu	urn/report will be assessed	l unless reasonable ca	use is	established.	
Unc	der pena	penalty for the late	or incomplete filing of this return the penalties set forth in the instr	urn/report will be assessed ructions, I declare that I have	unless reasonable ca	use is	established.	
Und SB	der pena or Sche	penalty for the late	or incomplete filing of this returned the penalties set forth in the instruction of signed by an enrolled actuary	urn/report will be assessed ructions, I declare that I have	unless reasonable ca	use is	established.	
Und SB beli	der pena or Sche lef, it is t	penalty for the late alties of perjury and ot dule MB completed a rue, correct, and com	or incomplete filing of this return ther penalties set forth in the instrand signed by an enrolled actuary plete.	urn/report will be assessed ructions, I declare that I have r, as well as the electronic ve	I unless reasonable ca e examined this return/re ersion of this return/repor	use is	established.	
Und SB	der pena or Sche ef, it is t	penalty for the late alties of perjury and ot dule MB completed a rrue, correct, and com	or incomplete filing of this return the penalties set forth in the instruction of signed by an enrolled actuary plete.	ructions, I declare that I have as well as the electronic ve	e examined this return/reports of this return/reports DEVON BUNYAN	use is eport, in rt, and	established. ncluding, if applic to the best of my	knowledge and
Und SB belie	der pena or Sche ief, it is t	penalty for the late alties of perjury and ot dule MB completed a rue, correct, and com	or incomplete filing of this return the penalties set forth in the instruction of signed by an enrolled actuary plete.	urn/report will be assessed ructions, I declare that I have r, as well as the electronic ve	I unless reasonable ca e examined this return/re ersion of this return/repor	use is eport, in rt, and	established. ncluding, if applic to the best of my	knowledge and
Und SB belie SIG HEF	der pena or Sche ief, it is t in RE	a penalty for the late alties of perjury and ot dule MB completed a rrue, correct, and com Filed with authorized. Signature of plan a	or incomplete filing of this return the penalties set forth in the instruction of signed by an enrolled actuary plete. Avalid electronic signature.	ructions, I declare that I have r, as well as the electronic ve	e examined this return/reports of this return/reports of the service of the servi	use is eport, ii rt, and	established. ncluding, if applic to the best of my	knowledge and
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SIG HEF	der pena or Sche ief, it is t in ief, it is t ief, it is t	a penalty for the late alties of perjury and of adule MB completed a rue, correct, and com Filed with authorized. Signature of plan a	or incomplete filing of this return the penalties set forth in the instruction of signed by an enrolled actuary plete. Avalid electronic signature.	ructions, I declare that I have to as well as the electronic ver 10/03/2013 Date Date	e examined this return/reports of this return of the return of this r	use is port, in rt, and dual sign	established. ncluding, if applic to the best of my gning as plan adm gning as employe	knowledge and
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SIG HEF	der pena or Sche ief, it is t in ief, it is t ief, it is t	a penalty for the late alties of perjury and of adule MB completed a rue, correct, and com Filed with authorized. Signature of plan a	or incomplete filing of this return there penalties set forth in the instrance signed by an enrolled actuary plete. //valid electronic signature. ddministrator Dyer/plan sponsor	ructions, I declare that I have to as well as the electronic ver 10/03/2013 Date Date	e examined this return/reports of this return of the return of this r	use is port, in rt, and dual sign	established. ncluding, if applic to the best of my gning as plan adm gning as employe	knowledge and ninistrator or plan sponsor

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Por	t III Einangial Information		-				
<u> Par</u>	Plan Assets and Liabilities		(a) Beginning of Ves				(h) End of Voor
		70					
	•		72390	55			917302
			72398	723085			917302
	Contributions received or receivable from:		(a) Amount				(b) Total
	(1) Employers	8a(1)	8935	8			
	(2) Participants	8a(2)	4526	61			
	(3) Others (including rollovers)	8a(3)					
<u>b</u>	Other income (loss)	8b	6594	4			
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					200563
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	616	9			
e	Certain deemed and/or corrective distributions (see instructions)	8e					
f	Administrative service providers (salaries, fees, commissions)	8f	107	7			
g	Other expenses	8g					
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					7246
	Net income (loss) (subtract line 8h from line 8c)	8i					193317
j	Transfers to (from) the plan (see instructions)	8j					
Par	t IV Plan Characteristics						
9a	If the plan provides pension benefits, enter the applicable pension 2E 2G 2J 2K 3D	feature co	des from the List of Plan Char	acteris	stic Co	des in	the instructions:
b	If the plan provides welfare benefits, enter the applicable welfare fe						
Part	V Compliance Questions						
10	During the plan year:				Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contribu			102			Amount
b	Were there any nonexempt transactions with any party-in-interest	? (Do not	include transactions reported			X	
	<u> </u>				Х		40000
d				100			40000
	or dishonesty?			10d		X	
е	insurance service or other organization that provides some or all or	of the bene	efits under the plan? (See	10e		X	
f	·					X	
g					Χ		
h	If this is an individual account plan, was there a blackout period?	(See instru	uctions and 29 CFR	Ū		X	114/
	If 10h was answered "Yes," check the box if you either provided the	ne require	d notice or one of the	10h			
Dort	1 1 5 11	1-3		10i			
Part 11	Is this a defined benefit plan subject to minimum funding requirem						
11a							
12	Is this a defined contribution plan subject to the minimum funding	requireme	ents of section 412 of the Code	or se	ction 3	302 of	ERISA? Yes X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,	as applic	able.)				
а		•	The state of the s		and e	_	.
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule	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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	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?		Yes X 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		Yes X 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):	3c(2) E	IN(s)	13c(3) PN(s)
Part	VIII Trust Information (optional)			
	Name of trust	14b ⊤	rust's EIN	

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

2012

This Form is Open to Public Inspection

Part 1		entification Information				
For calenda	r plan year 2012 or fisca	al plan year beginning	01/01/2012	and ending	12/31/20	12
A This ret	um/report is for:	a single employer plan	a multiple-employer pla	an (not multiemployer)	a one-par	ticipant plan
B This ret	urn/report is:	the first return/report	the final return/report			
	[an amended return/report	a short plan year return	report (less than 12 mo	onths)	
C Check b	ox if filing under:	Form 5558	automatic extension		DFVC pro	gram
	-	special extension (enter descri	ption)			
Part II	Basic Plan Inform	nation enter all requested info	omation			
1a Name					1b Three-digit	
	Process of the contract of the	CUTTER GRINDING 401	K PLAN		plan number	001
					(PN)	
					1C Effective dat 01/01/20	
		ess; include room or suite numbe CUTTER GRINDING, IN		employer plan)	2b Employer Ide (EIN) 84-1	entification Number 422256
P. O. I	30X 747				2c Sponsor's to 208-476-	
						de (see instructions)
OROFINO		ID 83544-074		_	332900	
		address Same as Plan Sponso CUTTER GRINDING, IN		Sponsor Address	3b Administrato 84-1422	
AND THE	001510H 100D W	COLLER GRANDING, IN			3C Administrato	r's telephone number
P. O. E	30X 747				208-476-	4004
OROFIN)	ID 83544-0747				
		olan sponsor has changed since to ber from the last return/report.	he last return/report filed fo	r this plan, enter the	4b EIN	
a Sponse					4c PN	
5a Total r	number of participants at	the beginning of the plan year			5a	9
b Total r	number of participants at	the end of the plan year			5b	13
		count balances as of the end of the			5c	12
		furing the plan year invested in el				
		ne annual examination and report	-			
		See instructions on waiver eligibil				X Yes No
If you	answered "No" to cith	er line 6a or line 6b, the plan ca	annot use Form 5500-SF	and must instead use	Form 5500.	
		incomplete filing of this return				
SB or Sche	. , ,	r penalties set forth in the instruct signed by an enrolled actuary, as te			Q	
	127		1			
SIGN	100	Degan	10/02/2013	Devon Bunyan		
I LAND	Signature of plan add	ministrator	Date	Enter name of individual	ual signing as plan	administrator
SIGN	11// - C	-12yr	10/02/2013	Devon Bunyan		
	Signature of employe		Date	Enter name of individ		
Preparer's	name (including firm nar	ne, if applicable) and address, inc	clude room or suite number	r (optional)	Preparer's teleph	one number (optional)

Par	t III Financial Information						
7	Plan Assets and Liabilities		(a) Beginning of Yea	er			(b) End of Year
a	Total plan assets	7a	The second secon	2398	5		917302
	Yotal plan liabilities	7b			\top		
С	Net plan assets (subtract line 7b from line 7a)	. 7c	7	2398	5		917302
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		\top		(b) Total
a	Contributions received or receivable from: (1) Employers	8a(1)		8935	8		(0)
	(2) Participants			4526	1		
	(3) Others (including rollovers)	Sa(3)			\top		
b	Other income (loss)	8b		6594	4		
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			\top		200563
	Benefits paid (including direct rollovers and insurance premiums						
	to provide benefits)	8d		616	9		
-	Certain deemed and/or corrective distributions (see instructions)	8e			_		
t_	Administrative service providers (salaries, fees, commissions)	. 8f		107	7		
_g	Other expenses	8g					
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h					7246
i	Net income (loss) (subtract line 8h from line 8c)	- 8i					193317
j	Transfers to (from) the plan (see instructions)	8 _j					
Par	t IV Plan Characteristics						
9a	If the plan provides pension benefits, enter the applicable pension 2E 2G 2J 2K 3D	feature cod	des from the List of Plan Char	acteris	tic Co	des in	the instructions:
ь	If the plan provides welfare benefits, enter the applicable welfare for	eature code	es from the List of Plan Chara-	cterist	ic Con	les in t	he instructions:
							The macrocological as
Part	V Compliance Questions						
10	During the plan year:				Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contribution 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidure).	tions within	the time period described in ection Program)	10a		х	
ь	Were there any nonexempt transactions with any party-in-interest on line 10s.)	? (Do not i	include transactions reported	10Ь		х	
c	Was the plan covered by a fidelity bond?		THE RESERVE THE PROPERTY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COL	10c	х		40000
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	fidelity bor	nd, that was caused by fraud	10d		x	
е	Were any fees or commissions paid to any brokers, agents, or oth			100		-	
	insurance service or other organization that provides some or all or instructions.)	of the bene	rfits under the plan? (See	10e		x	
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		х	
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	nd.)	10g	х		1147
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)			10h		х	
i	If 10h was answered "Yes," check the box if you either provided to exceptions to providing the notice applied under 29 CFR 2520.10	he required	notice or one of the	10i			
Part	VI Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	ents? (If "\	es," see instructions and com	plete	Scheo	tule S8	B (Form
11a	Enter the amount from Schedule SB line 39					11a	
12	Is this a defined contribution plan subject to the minimum funding			-	-	TAXABLE PARTY.	ERISA? Yes 🕅 No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below.				2.04		
a	If a waiver of the minimum funding standard for a prior year is being ranting the waiver.	ng amortize	ed in this plan year, see instruc	ctions,	and e	enter th	ne date of the letter ruling Year
1f	you completed line 12a, complete lines 3, 9, and 10 of Schedul				_		. 50
	Enter the minimum required contribution for this plan year				T	12b	
				-	_		

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С	Enter the amount contributed by the employer to the plan for this plan year		_	12c				
q.	Subtract the amount in line 12c from the amount in line 12b. Enter the result negative amount).	(enter a minus sign to the left of a		12d		-		
_ e	Will the minimum funding amount reported on line 12d be met by the funding	deadline?			Yes	П	No [N/A
Part \	VII Plan Terminations and Transfers of Assets						.40	
13a	Has a resolution to terminate the plan been adopted in any plan year?		T	\Box	es X	No		
	If "Yes," enter the amount of any plan assets that reverted to the employer th	is year		13a	- [12]	-	-	
b v	Were all the plan assets distributed to participants or beneficiaries, transferre of the PBGC?	d to another plan, or brought under	the oc] v	X No
C	If during this plan year, any assets or liabilities were transferred from this plan which assets or liabilities were transferred. (See instructions.)	n to another plan(s), identify the plan	n(s) to				res	A NO
	Rc(1) Name of plan(s):		130	(2) El	N(s)	T	13c(3) F	PN(s)
						+		
						+		
_ 177						\top		
	/III Trust Information (optional)	•				•		
14a Na	1/2 Name of the state of the st		4b Tr	ust's EIN				