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).

2013

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

Pension E	Benefit Guaranty Corporation	▶ Complete all entries in accordar	nce with the instruc	tions to the Form 5500	SF.		pedilon
Part I	Annual Report I	dentification Information					
For calend	dar plan year 2013 or fis			and ending 12	2/31/2	2013	
A This re	eturn/report is for:			an (not multiemployer)		a one-partici	pant plan
B This re	eturn/report is:	the first return/report th	e final return/report				
		an amended return/report as	short plan year return	report (less than 12 mo	onths)	1	
C Check	box if filing under:	Form 5558 au	utomatic extension			DFVC progra	am
	Ŭ	special extension (enter description)					
Part II	Racio Blan Infor	rmation—enter all requested information	<u> </u>				
	•	mation—enter all requested information)II		1h	Three-digit	
1a Name	•	NTER, LLC RETIREMENT PLAN			ID	plan number	
NORTHDA	ANO ENDOSCOPT CEN	NIER, ELO RETIREIVIENT FLAN				(PN) ▶	001
					1c	Effective date o	f plan
						06/01	
2a Plan	sponsor's name and add	dress; include room or suite number (emp	oloyer, if for a single-	employer plan)	2b	Employer Identi	fication Number
NORTH ID	AHO ENDOSCOPY CEI	NTER, LLC					35579
					2c	Sponsor's telep	hone number
1919 LINC	OLN WAY, SUITE 416					208-62	
COEUR D	ALENE, ID 83814				2d	Business code ((see instructions)
						62111	i1
3a Plan	administrator's name and	d address XSame as Plan Sponsor Nan	ne Same as Plan	Sponsor Address	3b	Administrator's	EIN
			ш	·			
					3с	Administrator's	telephone number
		plan sponsor has changed since the last	return/report filed fo	r this plan, enter the	4b	EIN	
	•	nber from the last return/report.			4c	DN	
	sor's name	at the beginning of the plant was				PIN	
_		at the beginning of the plan year		-	5a		17
		at the end of the plan year		-	5b		13
	· · ·	account balances as of the end of the plan	• •	·	5c		13
6a Wer	e all of the plan's assets	during the plan year invested in eligible a	assets? (See instruct	tions.)			X Yes No
b Are y	you claiming a waiver of	the annual examination and report of an	independent qualifie	d public accountant (IQF	PA)		
		(See instructions on waiver eligibility and					X Yes No
-		ther line 6a or line 6b, the plan cannot					_
C If the	plan is a defined benefit	t plan, is it covered under the PBGC insu	rance program (see	ERISA section 4021)?	📙	Yes No	Not determined
Caution:	A nenalty for the late o	or incomplete filing of this return/repor	t will be assessed i	inless reasonable cau	se is	established	
		ner penalties set forth in the instructions, I					able a Schedule
		d signed by an enrolled actuary, as well a					
belief, it is	true, correct, and comp					•	· ·
	s true, correct, and comp	lete.					
SIGN		valid electronic signature.					
SIGN HERE		valid electronic signature.	Date	Enter name of individu	ıal sig	ıning as plan adr	ninistrator
HERE	Filed with authorized/v	valid electronic signature.	Date	Enter name of individu	ıal sig	ıning as plan adr	ninistrator
HERE	Filed with authorized/v	valid electronic signature.	Date Date			J ,	
SIGN HERE	Filed with authorized/v Signature of plan ac	valid electronic signature.	Date	Enter name of individu	ıal sig	ning as employe	
SIGN HERE	Filed with authorized/v Signature of plan ac	valid electronic signature. dministrator yer/plan sponsor	Date	Enter name of individu	ıal sig	ning as employe	er or plan sponsor
SIGN HERE	Filed with authorized/v Signature of plan ac	valid electronic signature. dministrator yer/plan sponsor	Date	Enter name of individu	ıal sig	ning as employe	er or plan sponsor
SIGN HERE	Filed with authorized/v Signature of plan ac	valid electronic signature. dministrator yer/plan sponsor	Date	Enter name of individu	ıal sig	ning as employe	er or plan sponsor
SIGN HERE	Filed with authorized/v Signature of plan ac	valid electronic signature. dministrator yer/plan sponsor	Date	Enter name of individu	ıal sig	ning as employe	er or plan sponsor

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Pa	rt III Financial Information							
7	Plan Assets and Liabilities		(a) Reginning of Ves				(b) End of Voor	
_ <u>'</u> _a		7a	(a) Beginning of Yea		-		(b) End of Year	
<u>a</u>	Total plan assets Total plan liabilities	7b		0			0	
	Net plan assets (subtract line 7b from line 7a)	76 7c	100541				1990	
8	, ,	76						
	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount				(b) Total	
и	(1) Employers	200						
	(2) Participants							
	(3) Others (including rollovers)	8a(3)	257	'9				
b	Other income (loss)	8b	12966	7				
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					212412	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	120804	5				
е	Certain deemed and/or corrective distributions (see instructions)	8e		0				
_	Administrative service providers (salaries, fees, commissions)			0				
		8f	778					
<u>g</u>	Other expenses (add lines 2d, 2s, 2f, and 2s)	. 8g	110	9			4045004	
<u>n</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					1215834	
÷	Net income (loss) (subtract line 8h from line 8c)	. 8i					-1003422	
	, , , , , ,	8j		0				
	t IV Plan Characteristics	<u> </u>						
9a	If the plan provides pension benefits, enter the applicable pension 2E 2G 2J 2K	teature co	des from the List of Plan Chara	acteris	stic Co	ides in	the instructions:	
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan Charac	cterist	ic Cod	les in t	he instructions:	
Dor	Part V Compliance Questions							
					Yes	No		
10	During the plan year:	tione within	n the time period described in	l	162	NO	Amount	
a	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	ıciary Corr	rection Program)	10a		X		
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		X		
	,				X		40000	
C				10c			100000	
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	-	= -	10d		X		
е	Were any fees or commissions paid to any brokers, agents, or oth							
	insurance service, or other organization that provides some or all instructions.)			10e		X		
f				10f		X		
g	Did the plan have any participant loans? (If "Yes," enter amount as	s of year e	end.)	10g		X		
h		•		J		Χ		
	2520.101-3.)			10h				
-	exceptions to providing the notice applied under 29 CFR 2520.10			10i				
Part	VI Pension Funding Compliance							
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)							
11a	5500) and line 11a below)							
12								
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,							
а	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							
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule						. 531	
	Enter the minimum required contribution for this plan year	,	,			12b		

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С	Ente	r the amount contributed by the employer to the plan for this plan year	12c				
d		ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a tive amount)	12d				
е	Will t	he 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	a resolution to terminate the plan been adopted in any plan year?	X	res N	0		
	If "Ye	es," enter the amount of any plan assets that reverted to the employer this year	13a				
b		e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the	control	Yes X I			
С		ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) h assets or liabilities were transferred. (See instructions.)	to				
	3c(1)	Name of plan(s):	3c(2) El	N(s)	13c(3)	PN(s)	
Part	VIII	Trust Information (optional)					
		of trust AHO ENDOSCOPY CENTER, LLC R		rust's EIN 80535150			

5500-SF Electronic Filing Authorization

Plan Name:

NORTH IDAHO ENDOSCOPY CENTER, LLC RETIREMENT PLAN

EIN/PN:

82-0535579/001

Plan Year:

01/01/2013 - 12/31/2013

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)

8/21/14 (date) Plan Spons

(sign

(date)

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

2013

This Form is Open to Public Inspection

		Complete an entries in accor	dance with the moti	uctions to the Form 550	0-31.					
		Identification Information								
-or	calendar plan year 2013 or fis		01/01/2013	and ending	12/31/2013					
A	This return/report is for:	x a single-employer plan	a multiple-employer	plan (not multiemployer)	er) a one-participant plan					
B	This return/report is:	the first return/report	the final return/repor	t						
		an amended return/report	a short plan year ret	urn/report (less than 12 m	ionths)					
С	Check box if filing under:	x Form 5558	automatic extension		DFVC pro	gram				
		special extension (enter description	on)							
Pa	art II Basic Plan Info	rmation enter all requested info	rmation							
1a	Name of plan				1b Three-digit plan number					
	NORTH IDAHO ENDOSCO	PY CENTER, LLC RETIREMENT	r plan		(PN) ►	001				
					1c Effective dat 06/01/20	•				
2a	Plan sponsor's name and ac NORTH IDAHO ENDOSCO	ldress; include room or suite number (employer, if for a sing	le-employer plan)		entification Number				
					2c Sponsor's te (208) 62	lephone number				
	1919 LINCOLN WAY, S	SUITE 416				de (see instructions)				
US	COEUR D ALENE	ID 83814			621111	do (000 mondonomo)				
		nd address 🗓 Same as Plan Sponso	or Name 🔲 Same as	Plan Sponsor Address	3b Administrato	r's EIN				
					3c Administrato	r's telephone number				
4	If the name and/or EIN of th	e plan sponsor has changed since the	last return/report files	I for this plan, enter the	4b EIN	1 74				
4		mber from the last return/report.	last return/report med	i for this plan, enter the	4D EIN					
а	Sponsor's name				4c PN					
5a	Total number of participants	at the beginning of the plan year		***************************************	5a	17				
b	, ,	at the end of the plan year			5b	13				
С		account balances as of the end of the			5c	13				
6a	Were all of the plan's assets	during the plan year invested in eligib	ole assets? (See instru	uctions.)		X Yes No				
b		f the annual examination and report of ? (See instructions on waiver eligibility	4 1444	fied public accountant (IQ		X Yes No				
		ther line 6a or line 6b, the plan canr								
C.		fit plan, is it covered under the PBGC				No Not determined				
	oution: A nanalty for the late	or incomplete filing of this return/re	enort will be assess	ad unless reasonable ca	use is established					
		ther penalties set forth in the instruction								
SE	or Schedule MB completed a dief, it is true, correct, and con	and signed by an enrolled actuary, as v	well as the electronic	version of this return/repo	rt, and to the best o	f my knowledge and				
			8/2/114	GAVIN YOUNG MD						
25546	IGN Signature of plan auto	othistrator	Date	Enter name of individu	al signing as plan a	dministrator				
	-1/	ministrator	5/21/14	Zittor Harrio or marriag	ar organize do piarr a					
1000000	IGN IERE Signature of employe	rintan enonsor	Date	Enter name of individu	al signing as emplo	ver or plan sponsor				
117245		name, if applicable) and address; inclu			·	one number (optional)				
	oparor a name (moldaing mm	manner in applicable frame addition in inter-								

Ps	art III Financial Information									-
7	Plan Assets and Liabilities		(a) Beginning of Year				(b) End of	Year		
. a	Total plan assets	7a	1,005,41	2	1,5			.,990	_	
b	Total plan liabilities	7b		0				0	_	
	Net plan assets (subtract line 7b from line 7a)	7c	1,005,41	2		1.99			.,990	_
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Tota	al		_
а	Contributions received or receivable from:	0.44)	62,98	3						
	(1) Employers	8a(1)	17,18							
	(2) Participants	8a(2)	2,57		1000					
	(3) Others (including rollovers)	8a(3) 8b	129,66							
<u>b</u>	Other income (loss)	8c	129,00					21.0	2,412	333
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	1,208,04	5				212	2,412	
e	Certain deemed and/or corrective distributions (see instructions)	8e		0						
f	Administrative service providers (salaries, fees, commissions)	8f		0	6					
g	Other expenses	8g	7,78	9						
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						1,215	5,834	
i	Net income (loss) (subtract line 8h from line 8c)	8i					(1	,003,	,422)	
j	Transfers to (from) the plan (see instructions)	8j		0						
P	art IV Plan Characteristics									_
	If the plan provides pension benefits, enter the applicable pension feet 2E 2G 2J 2K								a a sa	
	If the plan provides welfare benefits, enter the applicable welfare feat	ture code	s from the cist of Flan Characte			5 III UI	e instruction			
P	art V Compliance Questions						T			_
10	During the plan year:				Yes	No	A	mount	<u> </u>	
	Was there a failure to transmit to the plan any participant contributi 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduci	iary Corre	ection Program)	10a		x				
	Were there any nonexempt transactions with any party-in-interest? on line 10a.)			10b		х				
	Was the plan covered by a fidelity bond?			10c	Х				100,00	0_
	Did the plan have a loss, whether or not reimbursed by the plan's for dishonesty?			10d		х				
•	Were any fees or commissions paid to any brokers, agents, or other insurance service, or other organization that provides some or all constructions.)	of the ben	efits under the plan? (See	10e		х		-,	A. Markey area	
1	Has the plan failed to provide any benefit when due under the plan	1?		10f		X				
	Did the plan have any participant loans? (If "Yes," enter amount as	s of year	end.)	10g		х				
	h If this is an individual account plan, was there a blackout period? (\$2520.101-3.)	See instru	uctions and 29 CFR	10h		х				
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101	e require	d notice or one of the	10i						
Pi	art VI Pension Funding Compliance				70.7.3					
1		ents? (If '	'Yes," see instructions and com	plete	Sched	dule S	B (Form		Yes Ϫ N	0
1	1a Enter the unpaid minimum required contribution for current year from					11a				
1:						02 of	ERISA?		Yes X N	0
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,	as applic	cable.)						with the second	
	a If a waiver of the minimum funding standard for a prior year is bein granting the waiver	ng amortiz	zed in this plan year, see instruc	tions			the date of that	e lette Year		
	If you completed line 12a, complete lines 3, 9, and 10 of Schedule	MB (For	m 5500), and skip to line 13.		т			_		
	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		one (til *)		
e	Will the minimum funding amount reported on line 12d be met by the funding deadline?		🖂	Yes	☐ No	□ N/A	
Part				***			
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		13a			0	
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under of the PBGC?						
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the pla which assets or liabilities were transferred. (See instructions.)	n(s) to	0				
•	3c(1) Name of plan(s):	130	(2) EIN	(s)	13c(3) PN(s)	
						·	
Parl	VIII Trust Information (optional)				<u></u>	With the second	
14a Name of trust				14b Trust's EIN			
1	NORTH IDAHO ENDOSCOPY CENTER, LLC R			68-05	35150		