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

2013

This Form is Open to Public Inspection

Pension Be	enefit Guaranty Corporation	➤ Complete all entries in accord	ance with the instruc	tions to the Form 5500	0-SF.		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Part I	Annual Report lo	dentification Information							
For calenda	ar plan year 2013 or fisc	cal plan year beginning 07/01/2013		and ending 0	6/30/2	2014			
A This ret	curn/report is for:			an (not multiemployer)	employer) a one-participant plan				
B This ret	turn/report is:	s: the first return/report the final return/report							
_		님		n/report (less than 12 mo	onths)				
C Check b	box if filing under:	☐ Form 5558 ☐ special extension (enter description	automatic extension			DFVC progra	am		
Part II	Basic Plan Infor	mation—enter all requested information	•						
1a Name		mation—enter all requested informa	lion		1h	Three-digit			
		ES, INC. 401(K) PROFIT SHARING P	LAN & TRUST			plan number (PN)	002		
					1c	Effective date o	f plan		
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) WESTERN ASSOCIATION SERVICES, INC.				2b	07/01 Employer Identi (EIN) 91-09				
000 LAKEDI	DOE DRIVE CW				2c	Sponsor's telep	hone number		
P.O. BOX 16 OLYMPIA, V					2d		(see instructions)		
3a Plan a	dministrator's name and	l address Same as Plan Sponsor Na	ame Same as Plan	Sponsor Address	3b Administrator's EIN				
					3c	Administrator's	telephone number		
4 1511									
		plan sponsor has changed since the la ber from the last return/report.	st return/report filed fo	or this plan, enter the	4b	EIN			
a Sponse		ber nom the last return/report.			4c	PN			
		at the beginning of the plan year			5a		2		
b Total r	number of participants a	t the end of the plan year			5b		2		
C Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)				5c		2			
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)									
under	29 CFR 2520.104-46?	the annual examination and report of an (See instructions on waiver eligibility and ther line 6a or line 6b, the plan canno	nd conditions.)				X Yes No		
		plan, is it covered under the PBGC ins					Not determined		
Caution: A	penalty for the late or	r incomplete filing of this return/repo	ort will be assessed	unless reasonable cau	ıse is	established.			
Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established. Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.									
SIGN	Filed with authorized/va	alid electronic signature.	11/17/2014	SIDNEY CASEY VOO	RHEE	S			
HERE	Signature of plan ad	ministrator	Date Enter name of indivi			vidual signing as plan administrator			
SIGN									
HERE	Signature of employ	er/plan sponsor	Date	Enter name of individu	ual sig	ning as employe	er or plan sponsor		
Preparer's	name (including firm na	me, if applicable) and address; include	room or suite numbe	r (optional)	Prep	arer's telephone	number (optional)		

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Pai	t III Financial Information									
7	Plan Assets and Liabilities (a) Beginning of Yea						(b) End of Year			
<u>.</u>	Total plan assets						(b) Liid Oi	44329	1	
	Fotal plan liabilities									
	Net plan assets (subtract line 7b from line 7a)							443291	1	
	ncome, Expenses, and Transfers for this Plan Year (a) Amount						(b) Tot			
	Contributions received or receivable from:		(a) Amount				(b) 100	21		
	Employers									
	(2) Participants									
	(3) Others (including rollovers)	8a(3)								
b	Other income (loss)	8b	5286	5						
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						77771		
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d								
е	Certain deemed and/or corrective distributions (see instructions)	8e								
f	Administrative service providers (salaries, fees, commissions)	. 8f	196	5						
g	Other expenses	8g								
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						1965	5	
	Net income (loss) (subtract line 8h from line 8c)	8i						75806	6	
	Transfers to (from) the plan (see instructions)	8j								
Par	t IV Plan Characteristics	<u> </u>								
	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 3D	feature co	des from the List of Plan Char	acteris	stic Co	odes in	the instruction	ns:		
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Plan Chara	cterist	ic Cod	des in t	he instructior	s:		
Par	V Compliance Questions			-		ı	1			
10	During the plan year:				Yes	No	Α	mount		
a	Was there a failure to transmit to the plan any participant contribu 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidure)			10a		X				
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	`	•	10b		X				
С	Was the plan covered by a fidelity bond?			10c	X				500	000
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?		•	10d		X				
е										
·	insurance service, or other organization that provides some or all					X				
	instructions.)			10e						
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		X				
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	end.)	10g	X					0
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	•		10h		X				
ī	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	•		10i						
Part		-				l .				
11	Is this a defined benefit plan subject to minimum funding requirem							☐ Yes	\overline{V}	No
44.	5500) and line 11a below)							165	^	140
	Enter the unpaid minimum required contribution for current year fr		,		ı	11a		$\overline{\Box}$		<u> </u>
12	Is this a defined contribution plan subject to the minimum funding	-		or se	ction	302 of	ERISA?	Yes	X	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)									
	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.		Mon		, and e	enter th Day		letter ru ear	ııng	
	you completed line 12a, complete lines 3, 9, and 10 of Schedule	•	•				I			
b	Enter the minimum required contribution for this plan year					12b	1			

Page	3 -		1
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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	Part VII Plan Terminations and Transfers of Assets						
13a	Has a resolution to terminate the plan been adopted in any plan year?	Y	es 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?				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) to which assets or liabilities were transferred. (See instructions.))					
13c(1) Name of plan(s):			V(s)	13c(3) PN(s)			
Part	VIII Trust Information (optional)						
14a Name of trust			14b Trust's EIN				

Form 5500-SF

Department of the Treasury Internal Revenue Service

Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Department of Labor

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).

accordance with the instructions to the Form 5500-SF

OMB Nos. 1210-0110 1210-0089

2013

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		Complete all entries in accordance	e with the mondon	ons to the rollin occu				
Part I	Annual Report	Identification Information scal plan year beginning 07/0	1/2013	and ending	06/30/201	4		
				n (not multiemployer)	a one-particip			
A This retu	rn/report is for:	_ =		(not maidemployer)	_ d one parties			
B This retu	rn/report is:		final return/report	and flans than 12 mg	ontha)			
				report (less than 12 mo	-			
C Check bo	ox if filing under:		omatic extension		☐ DFVC progra	m		
		special extension (enter description)		AND THE PERSON NAMED IN COLUMN TWO				
Part II	Basic Plan Info	ormation—enter all requested information	<u> </u>		1b Three-digit			
1a Name o			61.		plan number			
Western Association Services, Inc. 401(k) Profit			(PN) •	002				
Sharing Plan & Trust					1c Effective date o 07/01/199	•		
2a Plan sp	onsor's name and a	ddress; include room or suite number (emploon Services, Inc.	oyer, if for a single-e	mployer plan)	2b Employer Identi (EIN) 91-096			
Webee	1100001401				2c Sponsor's telep (360) 943-	hone number		
909 I	akeridge Dri	ve SW			2d Business code (see instructions)			
P.O. Olymp	Box 1699		WA	98502	561900	`		
		and address XSame as Plan Sponsor Nam	e Same as Plan	Sponsor Address	3b Administrator's	EIN		
					3c Administrator's	telephone number		
A 1545	and and/or EIN of t	ne plan sponsor has changed since the last	return/report filed for	this plan, enter the	4b EIN			
4 If the n	EIN. and the plan n	umber from the last return/report.	returnireport mod for	and plain, critical are				
a Sponso	or's name				4c PN			
		s at the beginning of the plan year			5a	2		
		s at the end of the plan year			5b	2		
C Number	er of participants with	n account balances as of the end of the plar	year (defined benef	it plans do not	5c	2		
6a Were	all of the plan's asse	ets during the plan year invested in eligible a	ssets? (See instruct	ions.)		X Yes No		
h Arous	u daiming a waiver	of the annual examination and report of an	independent qualified	d public accountant (IC	QPA)	X Yes No		
under	29 CFR 2520-104-4	6? (See instructions on waiver eligibility and either line 6a or line 6b, the plan cannot	conditions.)	and must instead use	Form 5500.	ы П		
If you	answered "No" to	efit plan, is it covered under the PBGC insu	ranco program (see	ERISA section 4021)?	T Yes T No T	Not determined		
		The same of the sa						
Caution: A	penalty for the lat	e or incomplete filing of this return/repor	t will be assessed u	ınless reasonable ca	use is established.	sable a Cabadula		
SB or Sche	alties of perjury and edule MB completed true, correct, and co	other penalties set forth in the instructions, I and signed by an enrolled actuary, as well and the molete	declare that I have on the electronic vers	examined this return/reportsion of this return/report	rt, and to the best of m	y knowledge and		
SIGN	< /	124	11/10/14	SIDNEY CASEY	VOORHEES			
HERE	Signature of plan	administrator	Date	Enter name of individ	dual signing as plan ac	dministrator		
	Signature of plan	1 /	11/10/14		goy Voort	7(-2)		
SIGN	5.4	<u>u</u>	Deta 11-4		dual signing as employ			
	Signature of/emp	oloyer/plan sponsor n name, if applicable) and address; include i	Date com or suite numbe			e number (optional)		
Freparers	name (moduling im	i ilaino, il applicabio, ana adaloss, moduo		o decorações de				

b Total plan liabilities	443,291 443,291 77,771 1,965 75,806
b Total plan liabilities	443,291 77,771 1,965
C Net plan assets (subtract line 7b from line 7a)	1,965
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers	1,965
a Contributions received or receivable from: (1) Employers	1,965
(1) Employers	1,965
(2) Participants	1,965
(2) Others (including rollovers)	1,965
b Other income (loss)	1,965
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	1,965
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	1,965
to provide benefits)	
f Administrative service providers (salaries, fees, commissions)	
g Other expenses	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	
i Net income (loss) (subtract line 8h from line 8c)	
j Transfers to (from) the plan (see instructions)	75,806
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: 2E 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	
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 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	
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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	
Part V Compliance Questions	
Tu During the plant year.	nt
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?	50,000
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 of the benefits under the plan? (See	
	0
b If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR	
2520.101-3.)	
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)	Yes 🛚 No
11a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39	-
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 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	
granting the waiverMonth Day Year	er ruling
granting the waiver	er ruling

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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 o 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	3a Has a resolution to terminate the plan been adopted in any plan year?			es X No		
	If "Yes," enter the amount of any plan assets that reverted to the employer this year		13a			bleed
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 which assets or liabilities were transferred. (See instructions.)					2000
	3c(1) Name of plan(s):	1:	3c(2) El	N(s)	13c(3) PN(s)	
Part	VIII Trust Information (optional)					
-	Name of trust		14b ⊤	rust's EIN		