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 accorda	ance with the instruc	tions to the Form 5500	O-SF.		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Part I	Annual Report le	dentification Information					
For calenda	ar plan year 2013 or fisc	cal plan year beginning 10/01/2013		and ending 09	9/30/2	014	
A This ret	turn/report is for:			an (not multiemployer)	[a one-partici	pant plan
B This ret	turn/report is:	the first return/report	he final return/report				
		an amended return/report a	short plan year return	n/report (less than 12 mo	onths)		
C Check I	box if filing under:		automatic extension			DFVC progra	am
Dant II	Dania Dian Infan	special extension (enter description	,				
Part II		mation—enter all requested informat	ion		41.		Γ
1a Name		N 0 TOLICT				Three-digit plan number	
IVIIVI & S PS I	PROFIT SHARING PLA	IN & IRUST				(PN)	001
						Effective date o	
						10/01	
	ponsor's name and add MIKKELSEN & SECRE	ress; include room or suite number (emess, P.S.	ployer, if for a single-	employer plan)			fication Number 78087
026 W CDD	ACHE CHITE 200				_	Sponsor's telep	
SPOKANE,	AGUE, SUITE 300 WA 99201				2d	Business code ((see instructions)
3a Plan a	dministrator's name and	I address Same as Plan Sponsor Na	me Same as Plan	Sponsor Address	3b	54121 Administrator's	
					3c	Administrator's	telephone number
4 If the r	name and/or FIN of the	plan sponsor has changed since the la	st return/report filed fo	r this plan, enter the	4b	FIN	
		ber from the last return/report.	strotanii roport mod re	r the plan, onto the	70	LIIV	
a Spons	or's name	•			4c	PN	
5a Total r	number of participants a	t the beginning of the plan year			5a		52
b Total r	number of participants a	it the end of the plan year			5b		55
		ccount balances as of the end of the pla	, ,		5c		55
6a Were	all of the plan's assets	during the plan year invested in eligible	assets? (See instruc	tions.)			X Yes No
		he annual examination and report of ar					
		(See instructions on waiver eligibility ar					X Yes No
-		her line 6a or line 6b, the plan canno			_		7
C If the p	olan is a defined benefit	plan, is it covered under the PBGC ins	urance program (see	ERISA section 4021)?	📙	Yes No	Not determined
Caution: A	penalty for the late or	r incomplete filing of this return/repo	ort will be assessed	unless reasonable cau	se is e	established.	
Under pena	alties of perjury and other	er penalties set forth in the instructions,	I declare that I have	examined this return/rep	ort, in	cluding, if applic	
	edule MB completed and true, correct, and compl	d signed by an enrolled actuary, as wellete.	as the electronic vers	sion of this return/report,	, and to	o the best of my	knowledge and
SIGN HERE	Filed with authorized/vi	alid electronic signature.	06/30/2015	JIM MCDIRMID			
HEKE	Signature of plan ad	ministrator	Date	Enter name of individu	ıal sigı	ning as plan adr	ninistrator
SIGN							
HERE	Signature of employ	er/plan sponsor	Date	Enter name of individu	ıal sigi	ning as employe	er or plan sponsor
Preparer's		me, if applicable) and address; include					number (optional)
				-			

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Pa	rt III Financial Information										
7	Plan Assets and Liabilities		(a) Beginning of Yea	or.			(b) End o	of Vo	or		
	Total plan assets	7a	(a) Beginning of Tea				(b) Ella (ai 14864		
	Total plan liabilities	7a 7b		•					1 100 1		
	Net plan assets (subtract line 7b from line 7a)	76 7c	1504001	7	+			1721	14864		
	Income, Expenses, and Transfers for this Plan Year	70		•	+		(b) T				
	Contributions received or receivable from:		(a) Amount				(b) To	otai			
	(1) Employers	8a(1)	12887	5							
	(2) Participants	8a(2)	26791	8							
	(3) Others (including rollovers)	8a(3)									
b	Other income (loss)	8b	219793	8							
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						259	4731		
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	41988	4							
е	Certain deemed and/or corrective distributions (see instructions)	8e									
f	Administrative service providers (salaries, fees, commissions)	8f									
g	Other expenses	8g									
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						4	19884		
i	Net income (loss) (subtract line 8h from line 8c)	8i						217	74847		
j	Transfers to (from) the plan (see instructions)	8j									
Pai	t IV Plan Characteristics	-,									
9a		feature co	des from the List of Plan Char	acteris	stic Co	des in	the instruct	ions:			
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan Chara	cterist	ic Cod	les in t	he instruction	ns:			
Par	V Compliance Questions										
10	During the plan year:				Yes	No	Ī	A a	4		
a	Was there a failure to transmit to the plan any participant contribut			10a	100	X		Amo	unt		
b	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu Were there any nonexempt transactions with any party-in-interest on line 10a.)	? (Do not i	include transactions reported			Х					
	·			10b	Χ						
				10c					į	5000	000
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	Has the plan failed to provide any benefit when due under the plan			10f		Χ					
						X					
g			•	10g							
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	•		10h		X					
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	ne required	d notice or one of the	10i							
Part		1-0		101							
11	Is this a defined benefit plan subject to minimum funding requirem								Von	V	No
44-	5500) and line 11a below)								Yes	^	No
	Enter the unpaid minimum required contribution for current year fr		,		-	11a	<u> </u>		.,		
12	Is this a defined contribution plan subject to the minimum funding			or se	ection	302 of	ERISA?	Ш	Yes	X	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,			-4" -				- 1 "			
	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.		Mon		, and e	enter th Day		e leti Year		ing	
	you completed line 12a, complete lines 3, 9, and 10 of Schedule	•			<u> </u>		1				
b	Enter the minimum required contribution for this plan year					12b	Ī				

Page	3	- [1
гаус	J	- 1	

			1		
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	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 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	13c(1) Name of plan(s):	13c(2) EI	N(s)	13c(3)	PN(s)
Part	VIII Trust Information (optional)			•	
14a	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

2013

This Form is Open to Public Inspection

Part I	Annual Report Identification Information		·							
For calenda		10/01/2013	and ending	09/30/20)14					
A This ret	urn/report is for: 🛛 a single-employer plan	a multiple-employer pla	n (not multiemployer)	a one-parti	cipant plan					
B This reti	urn/report is.	the final return/report								
	an amended return/report	a short plan year return	report (less than 12 mo	onths)						
C Check h	pox if filing under: X Form 5558	automatic extension		☐ DFVC prog	ram					
• 5,,55,,	special extension (enter descripti	on)								
Part II	Basic Plan Information—enter all requested inform		· · · · · · · · · · · · · · · · · · ·	•	· · · · · · · · · · · · · · · · · · ·					
1a Name				1b Three-digit						
	S PS Profit Sharing Plan & Trust			plan number						
riri &	b rb riolic bhalling train a trace			(PN)	001					
				1c Effective date 10/01/19	•					
22 Dian ar	consor's name and address; include room or suite number (employer if for a single-r	employer plan)	2b Employer Ider						
	rmid, Mikkelsen & Secrest, P.S.	employer, in for a single c	imple year plany	(EIN) 91-10						
	2002			2c Sponsor's tele						
				(509)747	-6154					
926 1	W. Sprague, Suite 300			2d Business code	e (see instructions)					
Spok	ane		99201	541211						
3a Plan a	dministrator's name and address XSame as Plan Sponsor	Name Same as Plan	Sponsor Address	3b Administrator	s EIN					
				3C Administrator	s telephone number					
				7 Administrator	o telephone namber					
4 if the r	name and/or EIN of the plan sponsor has changed since the	last return/report filed fo	r this plan, enter the	4b EIN						
	EIN, and the plan number from the last return/report.			4c PN						
	or's name number of participants at the beginning of the plan year .			5a	F2					
	number of participants at the end of the plan year			5b	52					
	er of participants with account balances as of the end of the			30	55					
	er of participants with account balances as of the end of the et this item)			5c	55					
	all of the plan's assets during the plan year invested in eligi				X Yes No					
b Are vo	ou claiming a waiver of the annual examination and report of	f an independent qualifie	d public accountant (IQ	PA)	— — — — П. N.					
under	29 CFR 2520.104-46? (See instructions on waiver eligibility	and conditions)			X Yes No					
	answered "No" to either line 6a or line 6b, the plan can				□ N -4 d-4in-d					
C if the	plan is a defined benefit plan, is it covered under the PBGC	insurance program (see	ERISA section 4021)?	Yes No	Not determined					
Caution: A	penalty for the late or incomplete filing of this return/re	eport will be assessed u	inless reasonable cai	use is established.						
Under nen	alties of periury and other penalties set forth in the instruction	ns I declare that I have e	examined this return/re	port, including, if app	licable, a Schedule					
	edule MB completed and signed by an enrolled actuary, as very true, correct, and complete.	vell as the electronic vers	sion of this return/report	t, and to the best of t	ny knowieuge and					
Delier, it is	dide, context, and complete.	1/2/5								
SIGN	Xams E. M. G. Vimus	6/30/15	Jim McDirmid							
HERE	Signature of plan administrator	Date	Enter name of individ	ual signing as plan a	dministrator					
SIGN										
HERE	Signature of employer/plan sponsor	Date	Enter name of individ	lual signing as emplo	yer or plan sponsor					
Preparer's	name (including firm name, if applicable) and address, inclu	de room or suite numbe	r (optional)	Preparer's telepho	ne number (optional)					
				{						
1				I .						

Pa	t III Financial Information						
7	Plan Assets and Liabilities		(a) Beginning of Yea	r			(b) End of Year
а	Total plan assets	7a	15,040	0,01	.7		17,214,864
b	Total plan liabilities	7b					
c	Net plan assets (subtract line 7b from line 7a)	7c	15,040	0,01	.7		17,214,864
88	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total
а	Contributions received or receivable from:	8a(1)	128	3,87	5		
	(1) Employers	8a(2)	267	7,91	.8		
	(2) Participants	8a(3)			+		
	Other income (loss)	8b	2,197	7,93	8		
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	- · · · · · · · · · · · · · · · · · · ·				2,594,731
	Benefits paid (including direct rollovers and insurance premiums		41.0				
	to provide benefits)	8d	415	9,88	4		
е	Certain deemed and/or corrective distributions (see instructions)	8e					
<u>f</u>	Administrative service providers (salaries, fees, commissions)	8f					
	Other expenses	8g			-		419,884
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					2,174,847
<u> </u>	Net income (loss) (subtract line 8h from line 8c)	8i			+		2/1/1/01/
	Transfers to (from) the plan (see instructions)	8j <u></u>					
	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2R 2D If the plan provides welfare benefits, enter the applicable welfare fe						
Par	t V Compliance Questions						
10	During the plan year:				Yes	No	Amount
a	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	uciary Corr	ection Program)	10a		Х	
	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		Х	
C	Was the plan covered by a fidelity bond?			10c	Х		500,000
	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		х	
e	insurance service or other organization that provides some or all	of the bene	efits under the plan? (See	10e		Х	
	instructions.)				 	Х	
				10f	├─-	X	
				10g		<u> </u>	
	2520.101-3.)			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 2520.10	he required	d notice or one of the	10i			
Par					<u>-</u> .		
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	nents? (If "	Yes," see instructions and com	plete	Sched	dule SE	3 (Form Yes X No
118	Enter the unpaid minimum required contribution for current year f					11a	
12	Is this a defined contribution plan subject to the minimum funding	requireme	ents of section 412 of the Code	or se	ection	302 of	ERISA? Yes X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below	, as applic	able.)				
	If a waiver of the minimum funding standard for a prior year is being ranting the waiver.		Mon	th	and	enter th Day	ne date of the letter ruling Year
	you completed line 12a, complete lines 3, 9, and 10 of Schedul					126	
t	Enter the minimum required contribution for this plan year					12b	<u> </u>

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	Enter the amount contributed by the employer to the plan for this plan year	12c			
d	Cubic at the amount in line 12e from the amount in line 12h. Enter the result (enter a minus gign to the left of a	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	Yes 🗌	No	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a			C
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the coof the PBGC?			Ye	es 🛛 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.)	1			
1		c(2) E	IN(s)	13c	(3) PN(s)
D4	VIII Tours life we stick to stick and the st		- .		
	VIII Trust Information (optional)	<u> </u>		.1	
14a	Name of trust	4D I	rust's Ell	V	