## 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

▶ Complete all entries in accordance with the instructions to the Form 5500-SF

Revenue Code (the Code).

2014

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection** 

**Annual Report Identification Information** For calendar plan year 2014 or fiscal plan year beginning and ending 06/30/2015 X a single-employer plan a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list A This return/report is for: of participating employer information in accordance with the form instructions) a one-participant plan a foreign plan the first return/report the final return/report **B** This return/report is an amended return/report a short plan year return/report (less than 12 months) Form 5558 DFVC program automatic extension C Check box if filing under: special extension (enter description) Basic Plan Information—enter all requested information Part II 1a Name of plan **1b** Three-digit J & S HOLDING COMPANY, INC. 401(K) PROFIT SHARING PLAN AND TRUST plan number (PN) ▶ 001 1c Effective date of plan 01/01/1986 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) 2b Employer Identification Number J & S HOLDING COMPANY, INC 91-1973617 (EIN) Sponsor's telephone number 360-786-8078 P.O. BOX 11249 OLYMPIA, WA 98508 Business code (see instructions) 236200 **3a** Plan administrator's name and address XSame as Plan Sponsor. Administrator's EIN **3c** Administrator's telephone number 4b EIN If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. a Sponsor's name 4c PN Total number of participants at the beginning of the plan year ..... 5a 44 **b** Total number of participants at the end of the plan year..... 5b Number of participants with account balances as of the end of the plan year (defined benefit plans do not 5c 22 complete this item) d(1) Total number of active participants at the beginning of the plan year..... 5d(1) 35 d(2) Total number of active participants at the end of the plan year..... 5d(2) 34 e Number of participants that terminated employment during the plan year with accrued benefits that were 0 5e less than 100% vested. 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

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b	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)  Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)							X Yes	<u> </u>
С	f the plan is a defined benefit plan, is it covered under the PBGC in	surance p	orogram (see ERISA section 40	21)?		Yes	No	Not dete	rmined
Par	t III Financial Information	1	1						
7	Plan Assets and Liabilities		(a) Beginning of Yea				(b) End		
	Total plan assets	7a	22021	44				22817	777
	Total plan liabilities	7b	22021	111				2281	777
	Net plan assets (subtract line 7b from line 7a)	7c					(L) T		111
	Income, Expenses, and Transfers for this Plan Year  Contributions received or receivable from:		(a) Amount				(b) To	otai	
	(1) Employers	8a(1)							
	(2) Participants	8a(2)	711	09					
	(3) Others (including rollovers)	8a(3)							
b	Other income (loss)	8b	303	383					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						1014	492
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	179	986					
е	Certain deemed and/or corrective distributions (see instructions)	8e	32	232					
f	Administrative service providers (salaries, fees, commissions)	8f							
g	Other expenses	8g	6	641					
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						218	359
	Net income (loss) (subtract line 8h from line 8c)	8i						796	533
j	Transfers to (from) the plan (see instructions)	8j							
	2E 2G 2J 2K 2T 3D								
Part	V Compliance Questions								
10	During the plan year:				Yes	No		Amount	
	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)					Χ			
	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		X			
C	Was the plan covered by a fidelity bond?			10c	X				300000
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		Χ			
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.)			10e	X				12311
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X			
g	g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)			10g		X			
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			10h		Χ			
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			10i					
Part	VI Pension Funding Compliance								
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)							Yes	s No
11a	Enter the unpaid minimum required contribution for current year fr	om Sched	dule SB (Form 5500) line 39			11a			
12	Is this a defined contribution plan subject to the minimum funding	requirem	ents of section 412 of the Code	or se	ction (	302 of	ERISA?	Yes	X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,		·				<u> </u>		
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	-			, and e	enter th Day		e letter ru Year	uling 

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lf :	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (For	m 5500), and skip to line 13.			
b	Enter the minimum required contribution for this plan year		12b		
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 negative amount)	-	1 124		
е	Will the minimum funding amount reported on line 12d be met by the funding	g 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?		🔲 Y	′es X No	
	If "Yes," enter the amount of any plan assets that reverted to the employer the	his year	13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred the PBGC?		inder the control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this pla which assets or liabilities were transferred. (See instructions.)	an to another plan(s), identify th	e plan(s) to		
1	3c(1) Name of plan(s):		<b>13c(2)</b> EI	N(s)	<b>13c(3)</b> PN(s)

14b Trust's EIN

Part VIII Trust Information (optional)

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 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

2014

This Form is Open to Public Inspection

Part I	Annual Report	t Identification Information				·			
For calend	lar plan year 2014 or f		1/2014	and ending	06/30/2015				
A This re	This return/report is for:  a single-employer plan  a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions)								
R This rat	turn/report is	a one-participant plan the first return/report	a foreign plan						
D 11112 160	umreport is		the final return/report						
		an amended return/report	_	urn/report (less than 12 m	-				
C Check	box if filing under:	Form 5558	automatic extension		☐ DFVC pr	ogram			
		special extension (enter descr	ription)						
Part II	Rasic Plan Info	ormation—enter all requested in	formation						
1a Name		Jimation—enter an requested in	rormation		1b Three-digit	<del>- 1</del>			
	DING COMPANY, INC		plan numbe	001					
<del></del> .					1c Effective da 01/01/1986				
2a Plans J&SHOLD	sponsor's name and ac DING COMPANY, INC	ddress; include room or suite numb :.	er (employer, if for a single	employer plan)	2b Employer Identification Number (EIN) 91-1973617				
P.O. BOX 1	12 <b>4</b> 9				2c Sponsor's telephone number (360) 786-8078				
					2d Business co	ode (see instructions)			
OLYMPIA.			<del></del>	<del>_</del>	236200				
<b>3a</b> Pian a	dministrator's name a	and address X Same as Plan Spons	зог.		3b Administrator's EIN				
4 If the name	name and/or EIN of th , EIN, and the plan nu	ne plan sponsor has changed since umber from the last return/report.	the last return/report filed	for this plan, enter the	4b EIN	or's telephone number			
	or's name	<u> </u>			4c PN				
<b>5a</b> Total	number of participants	s at the beginning of the plan year				44			
		s at the end of the plan year				41			
C Numb compl	er of participants with ete this item)	account balances as of the end of	the plan year (defined ber	nefit plans do not	5c	22			
<b>d(1)</b> Tot	al number of active pa	articipants at the beginning of the pl	an year		5d(1)	35			
		articipants at the end of the plan yea		•••••••••••	5d(2)	34			
e Numbe	er of participants that to an 100% vested	erminated employment during the p	olan year with accrued ber	nefits that were	5e	0			
Caution: A	penalty for the late	or incomplete filing of this return	n/report will be assessed	d unless reasonable car	use is established				
SB or Sche	alties of perjury and of	ther penalties set forth in the instruc and signed by an enrolled actuary, a	ctions. I declare that I have	e examined this return/re	port including if ar	onlicable a Schedule			
SIGN	X		11/2/15	XJ DAVE KIN	19				
HERE	Signature of plan a	administrator	Date		dividual signing as plan administrator				
SIGN	Signature of plant	Tallimatiatol	Date	Enter Harrie of Individ	uar signing as plan	administrator			
HERE	Signature of employer/plan sponsor Date Enter name of individ								
Preparer's	name (including firm )	oyer/pian sponsor name, if applicable) and address (in	Date	Enter name of individ	ual signing as emp	loyer or plan sponsor			
· · · · · · · · · · · · · · · · · · ·	Tails (Modding mill)	rame, ii appreasie) and address (iii	idade Idom of Saite Humb	er ) (optional)	Preparer's teleph	one number (optional)			

6a b	Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of	ole assets? (S	See instructions.)			•••••	X Yes No	
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility	an independence and condition	ent qualified public accountai 1s.)	nt (IQ	PA) 		X Yes No	
	If you answered "No" to either line 6a or line 6b, the plan cann	ot use Form	n 5500-SF and must instead	d use	Form	5500.		
C	If the plan is a defined benefit plan, is it covered under the PBGC ir	nsurance pro	gram (see ERISA section 40	21)?		Yes	☐ No ☐ Not determined	
Par	t III Financial Information							
7	Plan Assets and Liabilities		(a) Beginning of Yea	r			(b) End of Year	
a	Total plan assets	. 7a	2202144		2281777			
	Total plan liabilities	. 7b			$\top$			
_с	Net plan assets (subtract line 7b from line 7a)	. 7c	2202144	4			2281777	
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total	
	Contributions received or receivable from: (1) Employers	. 8a(1)						
	(2) Participants	. 8a(2)	71109	9	W			
	(3) Others (including rollovers)				les.	21 6		
	Other income (loss)		30383	3		3.5		
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)			4			101492	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)		17986	3		Yes   No   Not determined		
е	Certain deemed and/or corrective distributions (see instructions)	. 8e	3232	2				
f	Administrative service providers (salaries, fees, commissions)	. 8f			- 60			
g	Other expenses	. 8g	641	1				
	Total expenses (add lines 8d, 8e, 8f, and 8g)						21859	
	Net income (loss) (subtract line 8h from line 8c)						79633	
j	Transfers to (from) the plan (see instructions)	. 8i				TIED.		
Par	t IV Plan Characteristics	<u> </u>					· · · · · · · · · · · · · · · · · · ·	
Part	If the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare for the plan pro	eature codes	from the List of Plan Charac	cterist	ic Cod	es in t	he instructions:	
10	During the plan year:				Yes	No	Amount	
а	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)						Amount	
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	t? (Do not inc	clude transactions reported	10b		х		
С	Was the plan covered by a fidelity bond?			10c	Х		300000	
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	fidelity bond	, that was caused by fraud	10d		х	300000	
е	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.)				х		12311	
f	Has the plan failed to provide any benefit when due under the plan?			10e		x		
				10g	-			
h	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)  If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520 404 3.).							
i	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					^		
Dart		· 1-0		10i	L			
11	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 unpaid minimum required contribution for current year fi					11a	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
12	Is this a defined contribution plan subject to the minimum funding						ERISA? Yes No	
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below	, as applicab	ile.)					
a	If a waiver of the minimum funding standard for a prior year is bei granting the waiver.	ng amortized	I in this plan year, see instruction	ctions ith	, and (	enter th Day		

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<u>lf</u>	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (For	m 5500), and skip to line 13.				
	Enter the minimum required contribution for this plan year			12b		
	Enter the amount contributed but to				,	
	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 negative amount)	(enter a minus sign 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					<del></del>
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 th			13a		
b						
	If during this plan year, any assets or liabilities were transferred from this pla which assets or liabilities were transferred. (See instructions.)	n to another plan(s), identify the p	lan(s) to			Yes X No
1	3c(1) Name of plan(s):		130	(2) El	N(s)	13c(3) PN(s)
					<u> </u>	350(0) 11(0)
Part	VIII Trust Information (optional)					<u></u>
14a Name of trust				<b>4b</b> Tr	ust's EIN	

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