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.

1210-0089

OMB Nos. 1210-0110

2015

This Form is Open to Public Inspection

Parti	Annual Report	identification information										
For calend	ar plan year 2015 or fis	scal plan year beginning 01/01/2	2015	and ending 12	2/31/2015							
Δ This re	turn/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)									
A IIIISTE	инитероп із тог.	inployer information in do	oordanoe with		structions)							
B This ret	urn/report is	the first return/report	the final return/report	final return/report								
		an amended return/report	a short plan year retur	n/report (less than 12 mo	onths)							
C Check	box if filing under:	X Form 5558	automatic extension		DF	VC program	l					
P		special extension (enter desc	· · ·									
Part II	Basic Plan Info	rmation—enter all requested in	formation									
1a Name GRAAFSTE	of plan RA BACKHOE 401K PI	LAN			1b Three-coplan nu (PN) ▶	ımber	001					
					1c Effectiv		an					
Mailing	g address (include roor	yer, if for a single-employer plan) m, apt., suite no. and street, or P.C			2b Employ (EIN)		tion Number					
	r town, state or provinc A BACKHOE, INC.	e, country, and ZIP or foreign post	al code (if foreign, see inst	ructions)	2c Sponso	or's telephor 425-334-						
					2d Busines	ss code (see	instructions)					
16410 84TH LAKE STEVI	ST NE ENS, WA 98258					238900						
3a Plan a	dministrator's name ar	nd address XSame as Plan Spon	sor.		3b Adminis	strator's EIN						
		e plan sponsor has changed since	the last return/report filed f	or this plan, enter the	4b EIN		phone number					
	e, EIN, and the plan nur sor's name	mber from the last return/report.			4c PN							
		at the beginning of the plan year			5a		2					
				Ī	5b		2					
C Numb	er of participants with	at the end of the plan yearaccount balances as of the end of	the plan year (defined ben	efit plans do not	5c		2					
	,	rticipants at the beginning of the pl		Ì	5d(1)		2					
` '		rticipants at the end of the plan ye	-		5d(2)		2					
e Numl	ber of participants that	terminated employment during the	e plan year with accrued be	nefits that were less	5e							
Caution: A	A penalty for the late	or incomplete filing of this return	n/report will be assessed	unless reasonable cau	se is establis	shed.						
SB or Sche		her penalties set forth in the instru nd signed by an enrolled actuary, a plete.										
SIGN		valid electronic signature.	09/19/2016	STEVE GRAAFSTRA								
HERE	Signature of plan a	dministrator	Date	Enter name of individu	idual signing as plan administrator							
SIGN							_					
HERE	Signature of emplo	yer/plan sponsor	Date	Enter name of individu	ual signing as	employer or	plan sponsor					
Preparer's		name, if applicable) and address (in	nclude room or suite number		Preparer's te							

Form 5500-SF 2015		Page 2								
 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 under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cannot be a second or line 6b. 	an indepen and condition of use For	dent qualified public a ons.)rm 5500-SF and must	ccount	ant (IQ	PA) Form	5500.		×	Yes Yes	No No
c If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance pr	ogram (see ERISA se	ection 4	021)? .		Yes	No	Not	detern	nined
Part III Financial Information	1									
7 Plan Assets and Liabilities		(a) Beginning					(b) En	d of Y		
a Total plan assets	. 7a		153	002					15494	12
b Total plan liabilities	. 7b		450	1000					4540	10
C Net plan assets (subtract line 7b from line 7a)	. 7с			3002					15494	12
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from:		(a) Amou	ınt				(b)	Total		
(1) Employers	. 8a(1)									
(2) Participants	. 8a(2)									
(3) Others (including rollovers)	. 8a(3)									
b Other income (loss)	. 8b		1	940						
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c								194	10
Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d									
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									0
i Net income (loss) (subtract line 8h from line 8c)	. 8i								194	10
j Transfers to (from) the plan (see instructions)	. 8j									
Part IV Plan Characteristics										
9a If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2R 3D	feature cod	des from the List of Pla	an Cha	racteris	stic Co	des in t	he instr	uctions	3:	
B If the plan provides welfare benefits, enter the applicable welfare f	foaturo code	as from the List of Plan	n Char	octorict	ic Coo	loc in th	o inetru	ctions:		
in the plan provides welfare benefits, effer the applicable welfare i	leature cour	es nom the List of Flat	ii Cilaia	acterist		162 111 111	e ilistiu	Clions.		
Part V Compliance Questions										
10 During the plan year:				Yes	No	N/A		Am	ount	
Was there a failure to transmit to the plan any participant contributes described in 29 CFR 2510.3-102? (See instructions and DOL's Verogram)	oluntary Fi	duciary Correction	10a		X					
b Were there any nonexempt transactions with any party-in-interest					>					
reported on line 10a.)			10b		X					
C Was the plan covered by a fidelity bond?			10c		X					
d Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		X					
Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides son the plan? (See instructions.)	ne or all of t	he benefits under	10e		X					
f Has the plan failed to provide any benefit when due under the pla			10f		Χ					
					X					
	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)				X					
i If 10h was answered "Yes," check the box if you either provided t exceptions to providing the notice applied under 29 CFR 2520.10	he required	notice or one of the	10h 10i							
j Did the plan trust incur unrelated business taxable income?			10j							
Part VI Pension Funding Compliance			10)	<u> </u>						
11 Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)									Yes	☐ No
11a Enter the unpaid minimum required contribution for all years from						11a		·	•	
12 Is this a defined contribution plan subject to the minimum funding							RISA?		Yes	X No

	F	orm 5500-SF 2015 Page 3 - 1								
	_ `	s," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)								
а		aiver of the minimum funding standard for a prior year is being amortized in this plan year, see inc ng the waiver		enter the Day	date of t	he letter rul Year	ing			
lf		mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line		Duy_		1 oui				
b	Enter t	ne minimum required contribution for this plan year		12b						
С	Enter th	ne amount contributed by the employer to the plan for this plan year		12c						
d		ct the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the		12d						
		ve amount)e minimum funding amount reported on line 12d be met by the funding deadline?		П	Yes	No 🗌	N/A			
Part		Plan Terminations and Transfers of Assets			100	110	1471			
		resolution to terminate the plan been adopted in any plan year?			Yes	s X No				
		s," 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 brough	ght under the co	ontrol		Yes X	No			
С	If duri	ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identiassets or liabilities were transferred. (See instructions.)								
•	13c(1) N	lame of plan(s):	13c(2)	EIN(s)		13c(3) F	PN(s)			
Part	: VIII	Trust Information								
14a	Name o	f trust		14b 1	Γrust's EIN	١				
14c	Name	of trustee or custodian		14d	Trustee's	or custodia	an's			
140 Haine of trades of castedian						telephone number				
Par	t IX	IRS Compliance Questions								
15a	Is the	plan a 401(k) plan?		Ye	S	No				
15b		"how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals an ng contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		Design- based safe ADP/ACP harbor test method						
15c	testing	DP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "c method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.4(ii))?	101(m)-	Ye	S	No				
16a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under secti	on 410(b):		atio ercentage st		rage efit test			
16b		he plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by come with any other plans under the permissive aggregation rules?		Ye	s	No				
17a	Has the	e plan been timely amended for all required tax law changes?		Ye	S	No	N/A			
17b	17b Date the last plan amendment/restatement for the required tax law changes was adopted//. Enter the applicable code (See instructions for tax law changes and codes).									
17c		lan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter pland the letter yellower. I and the letter's serial references and the letter's serial references and the letter's serial references.		t to a fa	vorable II	RS opinion	or			
17d	If the p	lan is an individually-designed plan and received a favorable determination letter from the IRS, e ination letter/		the plai	n's last fav	vorable				
18		Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2, American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin		Yes	;	No				
19	Were in	n-service distributions made during the plan year?		Ye	s	No				
	If "Yes	" enter amount		19						
20		equired minimum distributions made to 5% owners who have attained age 70 $\frac{1}{2}$ (regardless of w), as required under section 401(a)(9)?		Ye	s	No	N/A			

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

2015

This Form is Open to **Public Inspection**

Part		identification information								
For calenda	ir plan year 2015 or fi	scal plan year beginning	01/01/2015	and ending	12/31/	2015				
Δ This ret	urn/report is for:	X 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)							
A mister	a one-participant plan a foreign plan									
B This retu	rn/report is	the first return/report	the final return/report							
		an amended return/report								
C Check b	oox if filing under:	X Form 5558 special extension (enter descr	automatic extension DFVC program							
Dowt II	Decis Dien Infe									
Part II		ormation—enter all requested inf	tormation		4b There diet					
1a Name of GRAAFST	of plan RA BACKHOE 4	O1K PLAN			1b Three-digit plan numb (PN) ▶					
			1c Effective d 01/01/2							
Mailing	address (include roo	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.C				dentification Number 1184174				
	town, state or provinc stra Backhoe,	ce, country, and ZIP or foreign post: Inc.	al code (if foreign, see instru	uctions)	2c Sponsor's 425-334	telephone number				
16410	84th St NE					ode (see instructions)				
Lake 9	tevens	WA 98258								
	dministrator's name a		3b Administra	tor's EIN						
					3c Administra	tor's telephone number				
4 If the r	name and/or FIN of th	e plan sponsor has changed since	the last return/report filed for	r this plan, enter the	4b EIN					
name,	EIN, and the plan nu	imber from the last return/report.	the last retains report med to	r this plan, enter the						
	or's name				4c PN 5a					
200		s at the beginning of the plan year								
		at the end of the plan year account balances as of the end of				2				
			2.5		5c	2				
		articipants at the beginning of the pl			5d(1)	2				
		articipants at the end of the plan year			5d(2)	2				
than	100% vested	t terminated employment during the				0				
		or incomplete filing of this return								
SB or Sche		ther penalties set forth in the instruction and signed by an enrolled actuary, a solete.								
and developed in faces						fstra				
Children Company Committee Co. Land Co.	AJ. Z	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Steve Graafst	ra					
SIGN	Signature of plan		Date 9-19-16	Steve Graafst Enter name of individ		n administrator				
HERE	StJ. Z		Date 9-19-16			n administrator				
SIGN HERE	Signature of plan Signature of empl	administrator oyer/plan sponsor	Date	Enter name of individ	ual signing as pla	ployer or plan sponsor				
SIGN HERE	Signature of plan Signature of empl	administrator	Date	Enter name of individ	ual signing as pla	ployer or plan sponsor				
SIGN HERE	Signature of plan Signature of empl	administrator oyer/plan sponsor	Date	Enter name of individ	ual signing as pla	ployer or plan sponsor				
SIGN HERE	Signature of plan Signature of empl	administrator oyer/plan sponsor	Date	Enter name of individ	ual signing as pla	ployer or plan sponsor				
SIGN HERE	Signature of plan Signature of empl	administrator oyer/plan sponsor	Date	Enter name of individ	ual signing as pla	ployer or plan sponsor				

	Form 5500-SF 2015		Page 2								
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.) If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.									Yes N	
	f the plan is a defined benefit plan, is it covered under the PBGC in					_] No [Not	determined	
Par	t III Financial Information										
7	Plan Assets and Liabilities		(a) Beginning	of Ye	ar			(b) End	d of Ye	ar	
<u>a</u>	Total plan assets	7a		15	3,00	2				154,94	12
	Total plan liabilities	7b				- 	······				
	Net plan assets (subtract line 7b from line 7a)	7c		15	3,00	2 -				154,94	12
	Income, Expenses, and Transfers for this Plan Year		(a) Amou	unt				(b)	Total		
	Contributions received or receivable from: (1) Employers	8a(1)									
	(2) Participants	8a(2)									
	(3) Others (including rollovers)	8a(3)									
b	Other income (loss)	8b		~	1,94	0					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	******							1,94	10
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d									
	Certain deemed and/or corrective distributions (see instructions)	8e									
f	Administrative service providers (salaries, fees, commissions)	8f									
g	Other expenses	8g									
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h									0
	Net income (loss) (subtract line 8h from line 8c)	8i								1,94	10
<u> j</u>	Transfers to (from) the plan (see instructions)	8j									
Par											
9a	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 2R 3D										
В											
Dai											
Part 10	During the plan year:				Yes	No	N/A	ı	A		
- 10	Was there a failure to transmit to the plan any participant contribu	itions within	the time period		162	NO	IVA		Amo	unt	
	described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary F	iduciary Correction	10a		х					
b	y	•		401		х					
	reported on line 10a.)			10b		х					
				10c							
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		Х					
е	Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som the plan? (See instructions.)	ne or all of	the benefits under	10e		х					
f	Has the plan failed to provide any benefit when due under the pla			10f		х					
g	Did the plan have any participant loans? (If "Yes," enter amount a			10g		Х					
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instru	ctions and 29 CFR	10g 10h		Х					
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	he required	notice or one of the	10ii							
j	Did the plan trust incur unrelated business taxable income?			10i							
Part	The state of the s			10)	I			<u> </u>			
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	ents? (If ")	es," see instructions	and cor	nplete	Sched	ule SB	(Form	Ιп	Yes N	
11a	Enter the unpaid minimum required contribution for all years from						11a		··	· U ''	_
12	Is this a defined contribution plan subject to the minimum funding							RISA?	П	Yes X N	10

• 2°

Form 5500-SF 2015 Page 3 -					
(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 being amortized in this plan year, see instrugranting the waiver. Mo	onth	nter the Day		ne letter rul Year	ing
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 1	3.	T			
b Enter the minimum required contribution for this plan year		12b			
C 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 le negative amount)		12d			
e Will the minimum funding amount reported on line 12d be met by the funding deadline?			Yes	No	N/A
Part VIII 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 brough of the PBGC?				Yes X	No
C If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify which assets or liabilities were transferred. (See instructions.)	the plan(s) to				
13c(1) Name of plan(s):	13c(2) {	EIN(s)		13c(3) F	N(s)
Part VIII Trust Information					
14a Name of trust		14b T	rust's E I N	I	
14c Name of trustee or custodian		14d Trustee's or custodian's telephone number			
Part IX IRS Compliance Questions					
15a Is the plan a 401(k) plan?		Ye		No	
15b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		ba ha	Design- based safe ADI harbor tes method		PIACP
15c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "cu testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.402(a)(2)(ii))?)1(m)-	Ye		No	
16a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section			atio rcentage st		erage efit test
16b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combo this plan with any other plans under the permissive aggregation rules?		Ye	s	No	
17a Has the plan been timely amended for all required tax law changes?		Ye		No	□ N/A
17b Date the last plan amendment/restatement for the required tax law changes was adopted for tax law changes and codes).				```	nstructions
17c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan advisory letter, enter the date of that favorable letter and the letter's serial number of the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan advisory letter, enter the date of that favorable letter and the letter's serial number of the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan advisory letter.	ımber		<u> </u>		or
17d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, en determination letter		the plar	n's last fav	orable	
18 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin I		Yes	<u>; </u>	No	
19 Were in-service distributions made during the plan year?		Ye	s	No	
If "Yes," enter amount		19			
Were required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of where tired), as required under section 401(a)(9)?	ether or not	Ye	s	No	□ N/A