Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

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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

F	art I	Annual Report	t Identification Information									
Fo	r calenda	r plan year 2015 or f	iscal plan year beginning 07/01/2	015 and ending 06	6/30/2016							
Α	This retu	urn/report is for:	X a single-employer plan☐ a one-participant plan	a multiple-employer plan (not multiemployer) list of participating employer information in ac a foreign plan	, ,							
В	This retu	rn/report is	the first return/report an amended return/report	the final return/report a short plan year return/report (less than 12 m	months)							
С	Check b	ox if filing under:	Form 5558 special extension (enter descri	automatic extension DFVC program								
Р	art II	Basic Plan Info	ormation—enter all requested infe	ormation								
1a	Name o	of plan	F EASTERN WASHINGTON AND N		1b Three-dig plan num (PN) ▶		001					
					1c Effective	date of p						
	Mailing City or t	address (include roc town, state or provinc	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.O ce, country, and ZIP or foreign posta EASTERN WASHINGTON AND NO	al code (if foreign, see instructions)	2b Employer (EIN) 2c Sponsor's	91-057	77131 one number					
	W 2ND A KANE, W				2d Business		ee instructions)					
3a	I Plan ad	lministrator's name a	and address 🏻 Same as Plan Spons	or.	3b Administra 3c Administra		ephone number					
4			ne plan sponsor has changed since tumber from the last return/report.	the last return/report filed for this plan, enter the	4b EIN							
а	Sponso	r's name			4c PN							
5 a	Total n	umber of participants	s at the beginning of the plan year		5a		42					
b	Total n	umber of participants	s at the end of the plan year		5b		42					
C			account balances as of the end of t	he plan year (defined benefit plans do not	5c		12					
C	l(1) Tota	I number of active pa	articipants at the beginning of the pla	an year	5d(1)		38					
C	l(2) Tota	I number of active pa	articipants at the end of the plan yea	ar	5d(2)		36					
	than 1	00% vested		plan year with accrued benefits that were less	5e		0					
				/report will be assessed unless reasonable cau								
SE	or Sched		and signed by an enrolled actuary, a	tions, I declare that I have examined this return/reps well as the electronic version of this return/report								

09/16/2016

Date

Date

LISA VOLLERT

Enter name of individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor

Preparer's telephone number

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Filed with authorized/valid electronic signature.

Signature of plan administrator

Signature of employer/plan sponsor

Form 5500-SF 2015		Page 2							
 Were all of the plan's assets during the plan year invested in elig Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility of you answered "No" to either line 6a or line 6b, the plan car 	of an independ y and condition nnot use For	dent qualified public a ons.) m 5500-SF and mus	ccount	ant (IQ	PA) Form	5500.		X Yes	
C If the plan is a defined benefit plan, is it covered under the PBGC	insurance pr	ogram (see ERISA se	ection 4	021)? .		Yes	No	Not deter	mined
Part III Financial Information									
7 Plan Assets and Liabilities		(a) Beginning					(b) End		
a Total plan assets			228	808				1900)15
b Total plan liabilities			220	808				1900	115
Net plan assets (subtract line 7b from line 7a) Income, Expenses, and Transfers for this Plan Year	7с	(a) Amou		1000			(b) T		/10
a Contributions received or receivable from:		(a) Amou	ını				(0) 1	otai	
(1) Employers	8a(1)		2	809					
(2) Participants	8a(2)		9	651					
(3) Others (including rollovers)	-								
b Other income (loss)			-16	115	_				
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							-36	555
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		35	078					
e Certain deemed and/or corrective distributions (see instructions).	8e								
f Administrative service providers (salaries, fees, commissions)	8f			60					
g Other expenses	8g								
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							351	38
Net income (loss) (subtract line 8h from line 8c)								-387	'93
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 3D	on feature cod	des from the List of Pl	an Cha	racteris	stic Co	des in th	ne instruc	tions:	
B If the plan provides welfare benefits, enter the applicable welfare	e feature code	es from the List of Pla	n Chara	acterist	ic Coc	les in the	e instructi	ons:	
Part V Compliance Questions									
10 During the plan year:				Yes	No	N/A		Amount	
Was there a failure to transmit to the plan any participant contribution described in 29 CFR 2510.3-102? (See instructions and DOL's Program)	Voluntary Fi	duciary Correction	10a		X				
b Were there any nonexempt transactions with any party-in-intere					V				
reported on line 10a.)			10b		X				
C Was the plan covered by a fidelity bond?			10c	Х					100000
d Did the plan have a loss, whether or not reimbursed by the plan by fraud or dishonesty?			10d		X				
Were any fees or commissions paid to any brokers, agents, or carrier, insurance service, or other organization that provides so	other persons ome or all of t	by an insurance he benefits under		X					724
the plan? (See instructions.)			10e	^					734
f Has the plan failed to provide any benefit when due under the p			10f		X				
g Did the plan have any participant loans? (If "Yes," enter amount	•		10g		X				
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 exceptions to providing the notice applied under 29 CFR 2520.1			10i						
j Did the plan trust incur unrelated business taxable income?			10j			X			
Part VI Pension Funding Compliance			,		<u> </u>	<u> </u>			
11 Is this a defined benefit plan subject to minimum funding require 5500) and line 11a below)								Yes	No
11a Enter the unpaid minimum required contribution for all years from						11a		<u> </u>	
12 Is this a defined contribution plan subject to the minimum fundir						302 of El	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 Trust's EIN					
14c	Name	of trustee or custodian		14d	14d Trustee's or custodian's				
140 Name of trustee of custodian						telephone number			
Par	t IX	IRS Compliance Questions							
15a	Is the	plan a 401(k) plan?		Ye	S	No			
15b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?					Design- based safe ADP/ACP harbor test method				
15c	for If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?					Yes 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 Date the last plan amendment/restatement for the required tax law changes was adopted// Enter the applicable code (See instruction for tax law changes and codes).							tructions		
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.

2015

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

Part I		t Identification Information							
For calenda	ar plan year 2015 or	fiscal plan year beginning	07/01/2015	and ending	06/30/:				
A This retr	um/report is for:	☑ a single-employer plan ☐ a one-participant plan		olan (not multiemployer) mployer information in ad	•				
B This retu	ım/report is	the first return/report an amended return/report	the final return/report	m/report (less than 12 m	nonths)				
C Check b	oox if filing under:	Form 5558 special extension (enter desc	automatic extension		DFVC	program			
Part II	Basic Plan Inf	ormation—enter all requested in	formation						
1a Name	of plan	CA OF EASTERN WASHING		N IDAHO 401(K)	1b Three-digit plan number (PN) ▶				
					1c Effective da 07/01/1				
Mailing City or	address (include root town, state or provin	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.C ice, country, and ZIP or foreign post	tal code (if foreign, see inst		2b Employer Identification Number (EIN) 91-0577131 2c Sponsor's telephone number				
TUULOV	EERS OF AMER	RICA OF EASTERN WASHIN	IGTON AND NORTHE	RN IDAHO	509-624	1-2378			
	2ND AVE				2d Business code (see instructions) 813000				
SPOKAN		WA 99201							
3a Plan ad	iministrator's name a	and address XSame as Plan Spons	sor.		3b Administrat	3b Administrator's EIN			
4 K.V.	V. TINI ASA	the shape of sizes	in the same water water and filed to	for this whom onter the		or's telephone number			
name,	EIN, and the plan no	ne plan sponsor has changed since umber from the last return/report.	the last return report med r	Of this plan, emor the	4b EIN				
a Sponso					_				
		s at the beginning of the plan year			#1.	42			
C Numbe	er of participants with	s at the end of the plan year account balances as of the end of	the plan year (defined bene	efit plans do not	5c	12			
•		articipants at the beginning of the pl			5d(1)	38			
		articipants at the end of the plan year			5d(2)	36			
e Numbe	er of participants tha	t terminated employment during the	plan year with accrued be	enefits that were less	5e	0			
Caution: A	penalty for the late	or incomplete filing of this return	n/report will be assessed	unless reasonable car	use is established	i.			
SB or Sched	alties of perjury and o dule MB completed a rue, correct, and com	other penalties set forth in the instruction and signed by an enrolled actuary, an enrolled actuary, and the control in the co	ctions, I declare that I have as well as the electronic ver	examined this return/re rsion of this return/repor	port, including, ir a t, and to the best o	pplicable, a Schedule of my knowledge and			
SIGN	Lisa V	ollet	9/16/16	LISA VOLLERT					
HERE	Signature of plan	administrator	Date	Enter name of individ	ame of individual signing as plan administrator				
SIGN									
HERE	Signature of empl	oyer/plan sponsor	Date			ployer or plan sponsor			
Preparer's r	name (including firm	name, if applicable) and address (ir	nclude room or suite number	er)	Preparer's teleph	ione number			

Form 5500-SF 2015		Page 2					
 Were all of the plan's assets during the plan year invested in eli Are you claiming a waiver of the annual examination and report under 29 CFR 2520.104-46? (See instructions on waiver eligibility) 	of an independ	dent qualified public	account	ant (IC	(PA)		
If you answered "No" to either line 6a or line 6b, the plan ca							
c If the plan is a defined benefit plan, is it covered under the PBG0	C insurance pro	ogram (see ERISA s	ection 4	021)?	[Yes	☐ No ☐ Not determined
Part III Financial Information							
7 Plan Assets and Liabilities		(a) Beginnin	g of Ye	ar			(b) End of Year
a Total plan assets	7a		22	8,80	8		190,0
b Total plan liabilities	7b						
C Net plan assets (subtract line 7b from line 7a)	7c		22	8,80	8		190,0
8 Income, Expenses, and Transfers for this Plan Year		(a) Amo	unt				(b) Total
a Contributions received or receivable from: (1) Employers	8a(1)			2,80	9		
(2) Participants	1			9,65	+		
(3) Others (including rollovers)				- ,	+		
b Other income (loss)			-1	6,11	5		
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)					1		-3,65
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)			3	5,07	8		,
e Certain deemed and/or corrective distributions (see instructions)	8e						
f Administrative service providers (salaries, fees, commissions)	8f			6	0		
g Other expenses	8g						
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						35,13
i Net income (loss) (subtract line 8h from line 8c)	8i						-38,79
j Transfers to (from) the plan (see instructions)	···· 8j						_
B If the plan provides welfare benefits, enter the applicable welfare Part V Compliance Questions	e feature code:	s from the List of Pla	n Chara	acterist	ic Cod	les in th	e instructions:
10 During the plan year:				Yes	No	N/A	Amount
Was there a failure to transmit to the plan any participant contri described in 29 CFR 2510.3-102? (See instructions and DOL's Program)	s Voluntary Fid	luciary Correction	10a		х		Amount
b Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	•		10b		x		
				Х			100,0
			10c				100,
by fraud or dishonesty?		***************************************	10d		Х		
Were any fees or commissions paid to any brokers, agents, or carrier, insurance service, or other organization that provides s the plan? (See instructions.)	ome or all of th	ie benefits under	10e	х			
f Has the plan failed to provide any benefit when due under the p	olan?	,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10f		х		
g Did the plan have any participant loans? (if "Yes," enter amoun	t as of year en	d.)	10q		Х		
h If this is an individual account plan, was there a blackout period 2520.101-3.)	-		10h		Х		
i If 10h was answered "Yes," check the box if you either provided exceptions to providing the notice applied under 29 CFR 2520.	the required i	notice or one of the	10i				
j Did the plan trust incur unrelated business taxable income?			10j			Х	
Part VI Pension Funding Compliance			-	•			
11 Is this a defined benefit plan subject to minimum funding require 5500) and line 11a below)							
11a Enter the unpaid minimum required contribution for all years fro	· · · · · · · · · · · · · · · · · · ·						
12 Is this a defined contribution plan subject to the minimum fundi	ng requiremen	ts of section 412 of t	he Cod	e or se	ction :	302 of E	RISA? Yes X N

	Ī	Form 5500-SF 2015 Page 3 -							
	(If "Ye	es," 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 in ng the waiver.		enter the Day	date of	the letter ru Year	ling		
	you co	empleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line	13.						
<u>d</u>	Enter	he minimum required contribution for this plan year	12b						
		he amount contributed by the employer to the plan for this plan year	12¢						
d		act the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the ive amount)		12đ					
e	Will th	e 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?			Ye	s X No			
	If "Ye	s," enter the amount of any plan assets that reverted to the employer this year		13a					
b		all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brou PBGC?		ontrol		Yes 🛚	No		
С		ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identi assets or liabilities were transferred, (See instructions.)	fy the plan(s) to						
	13c(1) i	Name of plan(s):	13c(2)	EIN(s)		13c(3) i	PN(s)		
Part	VIII	Trust Information							
14a	Name (of trust		14 b T	b Trust's EIN				
14c Name of trustee or custodian						4d Trustee's or custodian's telephone number			
Par	t IX	IRS Compliance Questions							
15a	Is the	plan a 401(k) plan?		Yes	No No				
15b	If "Yes match	"," 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)?	d employer	☐ ba ha	esign- used safe				
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))?	01(m)-	Yes		∏ No			
16a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under secti	on 410(b):		tio rcentage t		rage efit test		
16b	Does t	he plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by coming with any other plans under the permissive aggregation rules?	bining	Yes		No			
17a	Has th	e plan been timely amended for all required tax law changes?		Yes	·	No	N/A		
17b		ne last plan amendment/restatement for the required tax law changes was adopted law changes and codes).	Enter the a	applicab	le code_	(See in	nstructions		
	adviso	lan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter pla ry letter, enter the date of that favorable letter and the letter's serial n	umber		·		or		
	determ	lan is an individually-designed plan and received a favorable determination letter from the IRS, e ination letter		the plan	's last fa	orable			
	made)	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	Islands)?	Yes		∏No			
19	Were i	n-service distributions made during the plan year?		Yes	3	∐No			
	If "Yes	," enter amount		19					
		equired minimum distributions made to 5% owners who have attained age 70 ½ (regardless of w	nether or not	Yes		No	∏ N/A		