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**

Par	t I Annual Re	port Identification Information						
For ca	alendar plan year 201	5 or fiscal plan year beginning 01/01/2015 and ending 1	2/31/2	015				
A Th	nis return/report is for	,	ers checking this box must attach a dance with the form instructions)					
B This return/report is								
C C	neck box if filing unde	r: X Form 5558						
Par	t II Basic Plar	Information—enter all requested information						
	lame of plan REL ENGINEERING		1b	Three-digit plan number (PN)	001			
			1c	Effective date of 01/0	plan 1/2012			
N	rlan sponsor's name failing address (inclu- tity or town, state or p		2b Employer Identification Number (EIN) 45-2542770					
	EL ENGINEERING O	2c Sponsor's telephone number 360-989-6926						
0611 NE 117TH AVENUE, SUITE 2840 /ANCOUVER, WA 98662				2d Business code (see instructions) 541330				
3a ₽	'lan administrator's n	ame and address XSame as Plan Sponsor.		Administrator's f	elephone number			
		I of the plan sponsor has changed since the last return/report filed for this plan, enter the an number from the last return/report.	4b EIN					
a s	ponsor's name		4c PN					
5a ⊺	Total number of partic	ipants at the beginning of the plan year	. 5	а	66			
b 1	Total number of partic	ipants at the end of the plan year	5	b	78			
C Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)				5c 66				
d(1) Total number of ac	ive participants at the beginning of the plan year	5d	(1)	61			
d(2) Total number of ac	ive participants at the end of the plan year	5d	(2)	76			
	than 100% vested	s that terminated employment during the plan year with accrued benefits that were less		e	0			
Unde	r penalties of perjury	e late or incomplete filing of this return/report will be assessed unless reasonable ca and other penalties set forth in the instructions, I declare that I have examined this return/re sted and signed by an enrolled actuary, as well as the electronic version of this return/report	port, ii	ncluding, if applic	*			

belief, it is true, correct, and complete Filed with authorized/valid electronic signature. SIGN 10/11/2016 KARL GRAHAM **HERE** Signature of plan administrator Date Enter name of individual signing as plan administrator **SIGN HERE** Date Signature of employer/plan sponsor 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)

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 a lf you answered "No" to either line 6a or line 6b, the plan cannot be a second to the plan cannot be a second t	an independ and condition	dent qualified public a	ccount	ant (IQ	PA) 			×	Yes 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	determined
Part III Financial Information	1								
7 Plan Assets and Liabilities		(a) Beginning					(b) En	d of Ye	
a Total plan assets	7a		1159					2	071322
b Total plan liabilities	7b		1155	416				2	19366 051956
Net plan assets (subtract line 7b from line 7a) Income, Expenses, and Transfers for this Plan Year	7c	(a) Amou		300			(b)	Total	031930
a Contributions received or receivable from:		(a) Amou	ant				(D)	TOLAI	
(1) Employers	8a(1)		172	085					
(2) Participants	8a(2)			851					
(3) Others (including rollovers)	8a(3)			038					
b Other income (loss)	8b		-50	692					
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c								917282
Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		6	469					
e Certain deemed and/or corrective distributions (see instructions)	8e								
f Administrative service providers (salaries, fees, commissions)	8f		14	363					
g Other expenses	8g								
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								20832
i Net income (loss) (subtract line 8h from line 8c)	8i								896450
j Transfers to (from) the plan (see instructions)	8j								
Part IV Plan Characteristics									
B If the plan provides welfare benefits, enter the applicable welfare for Part V Compliance Questions	eature code	es from the List of Pla	n Chara	acterist	ic Cod	es in the	e instru	ctions:	
10 During the plan year:				Yes	No	N/A		Amo	unt
Was there a failure to transmit to the plan any participant contribu described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary Fig	duciary Correction	10a	X					1050
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	Х					120000
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 som	ner persons ne or all of t	by an insurance he benefits under	10e		X				
the plan? (See instructions.) f Has the plan failed to provide any benefit when due under the pla									
			10f		X				
g Did the plan have any participant loans? (If "Yes," enter amount a	•	,	10g		X				
·	1 If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)				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			10i						
j Did the plan trust incur unrelated business taxable income?			10j						
Part VI Pension Funding Compliance						<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	Schedule S	SB (Form 5500) line 4	0			11a			
12 Is this a defined contribution plan subject to the minimum funding	requireme	nts of section 412 of t	he Cod	e or se	ction 3	302 of E	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 Trustee's or custodian's					
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		"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)-	Yes No					
16a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under secti	on 410(b):	Ra pe	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	Were required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of whether or not retired), as required under section 401(a)(9)?								

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

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▶ 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 I		Identification Information							
For calend	lar plan year 2015 or f	iscal plan year beginning	01/01/2015	and ending	12	/31/2015			
		X a single-employer plan				ecking this box must attach a			
A This re	turn/report is for:	a one-participant plan	list of participating er	accordance v	with the form instructions)				
		T a sup barnobarn brain	a toleigh plan						
B This ret	urn/report is	the first return/report	the final return/report						
		an amended return/report	a short plan year retur						
C Chook	hav if filing under								
C Check box if filing under:									
		special extension (enter descr	770000000000000000000000000000000000000						
Part II		ormation—enter all requested inf	formation		146				
1a Name	ofplan l Engineering		1b Thre	ee-digit n number 001					
Reserv.	r migrineering	Gloup Han			(PN				
						ective date of plan			
					01/	/01/2012			
		yer, if for a single-employer plan) m, apt., suite no. and street, or P.O	Boy)			ployer Identification Number			
		e, country, and ZIP or foreign posta		ructions)		1) 45-2542770			
Kestre	el Engineering	g Group, Inc.				onsor's telephone number 0 - 989 - 6926			
					-	iness code (see instructions)			
9611 N	NE 117th Avenu	ue, Suite 2840			541	1330			
Vancou	wer	WA 98662							
		nd address X Same as Plan Spons	or.		3b Adm	ninistrator's EIN			
Tan administrator s traine did address 200me as Fran Optition.						initiation of Ent			
					3c Administrator's telephone number				
4	V =01 (1)				ļ				
		e plan sponsor has changed since to mber from the last return/report.	he last return/report filed for	or this plan, enter the	4b EIN				
	or's name				4c PN				
5a Total	number of participants	at the beginning of the plan year			. 5a	5a 66			
b Total i	number of participants	at the end of the plan year			. 5b	78			
		account balances as of the end of the			5c				
	VI. 15 - VI. 101 - VII. 10				·	66			
	• • • • • • • • • • • • • • • • • • • •	rticipants at the beginning of the pla			5d(1)	61			
		rticipants at the end of the plan yea			5d(2)	76			
e Numb	er of participants that 100% vested	terminated employment during the			5e	0			
Caution: A	penalty for the late	or incomplete filing of this return	report will be assessed	unless reasonable ca	use is estal	blished.			
Under pena	alties of perjury and off	her penalties set forth in the instruct	tions, I declare that I have	examined this return/re	eport, includi	ing, if applicable, a Schedule			
belief, it is t	rue, correct and comp	nd agreed by an enrolled actuary, as	Well as the electronic ver	sion of this return epoi	it, and to me	, best of thy knowledge and			
SIGN	1/1/2		10/11/2016	Karl Graham		2000 May 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
HERE	Signature of plan	dministrator	Date	Enter name of individ	dual signing	as plan administrator			
SIGN									
HERE	Signature of emplo	ver/plan sponsor	Date	Enter name of Individ	dual signing	as employer or plan sponsor			
Preparer's	name (including firm n	ame, if applicable) and address (inc		r)		s telephone number			
					1	İ			

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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.							
c If the plan is a defined benefit plan, is it covered under the PBGC in							
Part III Financial Information							
7 Plan Assets and Liabilities	T	(a) Beginnin	q of Ye	ear	T		(b) End of Year
a Total plan assets	7a			9,92	22		2,071,32
b Total plan liabilities	7b			4,41	6	-	19,36
C Net plan assets (subtract line 7b from line 7a)	7c		1,15	5,50	16	**********	2,051,95
8 Income, Expenses, and Transfers for this Plan Year		(a) Amo	unt				(b) Total
Contributions received or receivable from: (1) Employers	ntributions received or receivable from:						
(2) Participants	8a(2)		61	0,85	1		
(3) Others (including rollovers)	8a(3)		18	5,03	8		
b Other income (loss)	8b		~ 5	0,69	2		
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						917,28
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d			6,46	9		
e Certain deemed and/or corrective distributions (see instructions)	8e						
f Administrative service providers (salaries, fees, commissions)	8f		1	4,36	3		**************************************
g Other expenses	8g						
h Total expenses (add lines 8d, 8e. 8f, and 8g)	8h						20,83
Net income (loss) (subtract line 8h from line 8c)	8i	7474					896,45
j Transfers to (from) the plan (see instructions)	8j				_l_		
Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension of							
B If the plan provides welfare benefits, enter the applicable welfare fe Part V Compliance Questions	ealure codes	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 contribut described in 29 CFR 2510.3-102? (See instructions and DOL's Vo Program)	oluntary Fide	uciary Correction	10a	х			1,0
b Were there any nonexempt transactions with any party-in-interest? reported on line 10a.)	(Do not inc	lude transactions	10b		Х		1,0
C Was the plan covered by a fidelity bond?			10c	Х			120,0
	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused						220,0
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					Х		
e Were any fees or commissions paid to any brokers, agents, or other carrier, insurance service, or other organization that provides some	er persons b	y an insurance	10d		X		
e Were any fees or commissions paid to any brokers, agents, or other carrier, insurance service, or other organization that provides some the plan? (See Instructions.)	er persons be or all of the	y an insurance e benefits under	10e		х		
Were any fees or commissions paid to any brokers, agents, or other carrier, insurance service, or other organization that provides some the plan? (See Instructions.) Has the plan failed to provide any benefit when due under the plan.	er persons be or all of the	y an insurance e benefits under	10e 10f		х		
 Were any fees or commissions paid to any brokers, agents, or other carrier, insurance service, or other organization that provides some the plan? (See instructions.). f Has the plan failed to provide any benefit when due under the plan g Did the plan have any participant loans? (If "Yes," enter amount as h If this is an individual account plan, was there a blackout period? (See November 1997) 	er persons be or all of the	y an insurance be benefits under	10e 10f 10g		х		
 Were any fees or commissions paid to any brokers, agents, or other carrier, insurance service, or other organization that provides some the plan? (See Instructions.) f Has the plan failed to provide any benefit when due under the plan g Did the plan have any participant loans? (If "Yes," enter amount as h If this is an individual account plan, was there a blackout period? (\$2520.101-3.) i If 10h was answered "Yes," check the box if you either provided the 	er persons be or all of the	y an insurance benefits under	10e 10f 10g 10h		x x		
 Were any fees or commissions paid to any brokers, agents, or other carrier, insurance service, or other organization that provides some the plan? (See Instructions.)	er persons he or all of the or all of the of year end See instruction erequired not all of the or al	y an insurance benefits under	10e 10f 10g		x x		
Were any fees or commissions paid to any brokers, agents, or other carrier, insurance service, or other organization that provides some the plan? (See Instructions.)	er persons be or all of the er	y an insurance benefits under	10e 10f 10g 10h 10i		X X X		
Were any fees or commissions paid to any brokers, agents, or other carrier, insurance service, or other organization that provides some the plan? (See Instructions.) f Has the plan failed to provide any benefit when due under the plan g Did the plan have any participant loans? (If "Yes," enter amount as h If this is an individual account plan, was there a blackout period? (\$2520.101-3.). i If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101. j Did the plan trust incur unrelated business taxable income?	er persons he or all of the er all of the er all of the er all of year end see instruction er required near all er	y an insurance benefits under	10e 10f 10g 10h 10i 10j		X X X X	ule SB ((Form Yes No
Were any fees or commissions paid to any brokers, agents, or other carrier, insurance service, or other organization that provides some the plan? (See Instructions.)	er persons he or all of the er all of the er all of the er all of year end see instruction er required near all er	y an insurance benefits under	10e 10f 10g 10h 10i 10j		X X X X	ule SB (Form Yes No

	Form 5500-SF 2015	Page 3 -					
<u> </u>	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applica	ole.)	······································	~			
í	If a waiver of the minimum funding standard for a prior year is being amortize	d in this plan year, see in	structions, and	enter the	date of th	e letter r	uling
I	granting the waiverf you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Forn			Day	7	Year	Three spiles
	D Enter the minimum required contribution for this plan year			12b			
				12c		*******	
	Enter the amount contributed by the employer to the plan for this plan year		126		-		
-	negative amount)	en or a	12d				
e	Will the minimum funding amount reported on line 12d be met by the funding	feadline?			Yes	No [N/A
Pari	VII 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	s year	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferred of the PBGC?	to another plan, or broug	ght under the co	ontrol		Yes X	No
c		to another plan(s), identi	y the plan(s) to				
	13c(1) Name of plan(s):		13c(2)	EIN(s)		13c(3)	PN(s)
Pari	:VIII Trust Information						
14a	Name of trust			14b Trust's EIN			
14c	Name of trustee or custodian			14d Trustee's or custodian's telephone number			
Par	IX IRS Compliance Questions						
15a	Is the plan a 401(k) plan?			Yes		No	
	If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	employer	bas har	sign- ed safe bor thod	ADP/ACP test		
15c	If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the testing method" for nonhighly compensated employees (Treas. Reg sections 1. 2(a)(2)(ii))?	401(k)-2(a)(2)(ii) and 1.4i	01(m)-	Yes		No	
	Check the box to indicate the method used by the plan to satisfy the coverage r			Ratio percentage test		Average benefil test	
	Does the plan satisfy the coverage and nondiscrimination tests of sections 410 this plan with any other plans under the permissive aggregation rules?	***************************************		Yes		No	
17a	17a Has the plan been timely amended for all required tax law changes?					No	☐ N/A
	Date the last plan amendment/restatement for the required tax law changes wa for tax law changes and codes).			• •			nstructions
	If the plan sponsor is an adopter of a pre-approved master and prototype (M&P advisory letter, enter the date of that favorable letter	and the letter's serial nu	ımber				or
	If the plan is an individually-designed plan and received a favorable determination letter			he plan'	s last favoi	able	
	Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (If no election under tamade), American Samoa, Guam, the Commonwealth of the Northern Mariana Is	slands or the U.S. Virgin	slands)?	Yes		No	
19	Were in-service distributions made during the plan year?			Yes No			
	If "Yes," enter amount			19			
20	Were required minimum distributions made to 5% owners who have attained ag retired), as required under section 401(a)(9)?	e 70 ½ (regardless of wh	ether or not	Yes		No	N/A