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).

1210-0089

OMB Nos. 1210-0110

2015

This Form is Open to Public Inspection

Pension Be	nent Guaranty Corporation	▶ Complete all entries in a	accordance with the in	nstructions to the Form	n 5500-SF.	·				
Part I	Annual Report	t Identification Information								
For calenda	ar plan year 2015 or f	fiscal plan year beginning 07/01/2	015	and ending	06/30/2016					
A This retu	urn/report is for:	a single-employer plan		er plan (not multiemploye g employer information in		_				
B This retu	rn/report is	the first return/report an amended return/report	the final return/report	ort eturn/report (less than 12	2 months)					
C Check b	oox if filing under:	Form 5558 special extension (enter descr	automatic extension	n	DF	VC program				
Part II	Basic Plan Info	ormation—enter all requested inf	ormation							
1a Name	of plan	VICES, INC. 401(K) PROFIT SHAR			1b Three-d plan nui (PN)	_				
					10 Enective	07/01/1993				
Mailing	address (include roo	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.C ce, country, and ZIP or foreign post		instructions)	2b Employe (EIN)	er Identification Number 91-0964112				
	SSOCIATION SERV		ai code (ii ioreign, see i	nstructions)	<u> </u>	r's telephone number 360-943-3054				
009 LAKERIDGE DRIVE SW DLYMPIA, WA 98502						2d Business code (see instructions) 561900				
3a Plan ad	dministrator's name a	and address XSame as Plan Spons	or.		3b Adminis	trator's EIN				
					3c Adminis	trator's telephone number				
		ne plan sponsor has changed since umber from the last return/report.	the last return/report file	ed for this plan, enter the	4b EIN					
a Sponso	or's name				4c PN					
5a Total n	number of participant	s at the beginning of the plan year			5a	2				
b Total n	number of participant	s at the end of the plan year			5b	2				
C Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)						2				
d(1) Total number of active participants at the beginning of the plan year					5d(1)	2				
d(2) Total number of active participants at the end of the plan year						2				
e Numb than 1	er of participants tha	t terminated employment during the	plan year with accrued	benefits that were less	5e	0				
		e or incomplete filing of this return other penalties set forth in the instruc-	•							
SB or Sche		and signed by an enrolled actuary, a								
SIGN	Filed with authorized	d/valid electronic signature.	11/15/2016	SIDNEY CASEY V	OORHEES					
HERE	Signature of plan	administrator	Date	Enter name of indi	vidual signing as	plan administrator				
SIGN										

Date

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

Signature of employer/plan sponsor

Enter name of individual signing as employer or plan sponsor

Preparer's telephone number

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 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 a 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	an indepen 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 N	lot determined
Part III Financial Information								
7 Plan Assets and Liabilities		(a) Beginning	of Ye	ar			(b) End of	Year
a Total plan assets	7a		462	2579				466918
b Total plan liabilities	7b							
C Net plan assets (subtract line 7b from line 7a)	7c			2579				466918
8 Income, Expenses, and Transfers for this Plan Year		(a) Amou	ınt				(b) Tot	al
Contributions received or receivable from: (1) Employers	8a(1)		7	7 868				
(2) Participants	8a(2)		15	737				
(3) Others (including rollovers)	8a(3)							
b Other income (loss)	8b		-17	7014				
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							6591
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		2	2252				
g Other expenses	8g							
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							2252
i Net income (loss) (subtract line 8h from line 8c)	8i							4339
j Transfers to (from) the plan (see instructions)	8j							
Part IV Plan Characteristics								
9a If the plan provides pension benefits, enter the applicable pension	feature cod	des from the List of Pl	an Cha	racteris	stic Co	des in th	ne instructio	ons:
B If the plan provides welfare benefits, enter the applicable welfare fe		as from the List of Dis	n Char		io Coo	ام ام ام	inatrustian	
B If the plan provides welfare benefits, enter the applicable welfare for	eature code	es nom the List of Pla	II Cliai	acterist	.10 000	162 111 1116	HISTIUCTION	15.
Part V Compliance Questions								
10 During the plan year:				Yes	No	N/A	Δ.	mount
Was there a failure to transmit to the plan any participant contributed 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?				Χ				50000
d Did the plan have a loss, whether or not reimbursed by the plan's			10c	^				50000
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 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 plan					Χ			
			10f		-			
g Did the plan have any participant loans? (If "Yes," enter amount ah If this is an individual account plan, was there a blackout period?	•	,	10g		X			
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.	•		10i					
j Did the plan trust incur unrelated business taxable income?			10j					
Part VI Pension Funding Compliance				•	-			
11 Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)								Yes X 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	requireme	nts of section 412 of t	he Cod	le or se	ction (302 of EI	RISA?	Yes X No

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	_ `	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
	rianio	of tubics of suctorial			telephone		o
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)?		ba ha	esign- ased safe arbor ethod	ADF test	P/ACP
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		ne last plan amendment/restatement for the required tax law changes was adopted//law changes and codes).	Enter the ap	plicable	code	(See ins	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

SIGN HERE

Short Form Annual Return/Report of Small Employee

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

Annual Report Identification Information For calendar plan year 2015 or fiscal plan year beginning and ending 06/30/2016 a single-employer plan a multiple-employer plan (not multiemployer) (Filers checking this box must attach a A This return/report is for: list 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) C Check box if filing under: Form 5558 automatic extension DFVC program special extension (enter description) Basic Plan Information—enter all requested information Part II 1a Name of plan 1b Three-digit Western Association Services, Inc. 401(k) Profit plan number Sharing Plan & Trust (PN) > 002 1c Effective date of plan 07/01/1993 2a Plan sponsor's name (employer, if for a single-employer plan) 2b Employer Identification Number Mailing address (include room, apt., suite no. and street, or P.O. Box) (EIN) 91-0964112 City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) 2c Sponsor's telephone number Western Association Services, Inc. (360) 943-3054 2d Business code (see instructions) 561900 909 Lakeridge Drive SW Olympia 98502 3a Plan administrator's name and address |X|Same as Plan Sponsor. 3b Administrator's EIN 3c Administrator's telephone number If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the 4b EIN name, EIN, and the plan number from the last return/report. a Sponsor's name 4c PN 5a Total number of participants at the beginning of the plan year..... 5a b Total number of participants at the end of the plan year..... 5_b 2 Number of participants with account balances as of the end of the plan year (defined benefit plans do not 5c complete this item) d(1) Total number of active participants at the beginning of the plan year..... 5d(1) 2 d(2) Total number of active participants at the end of the plan year..... 5d(2)2 Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested 0 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 SIGN SIDNEY CASEY VOORHEES HERE Signature of plan administrator Date Enter name of individual signing as plan administrator

Date

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

Signature of employer/plan sponsor

Enter name of individual signing as employer or plan sponsor

Preparer's telephone number

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b	Were all of the plan's assets during the plan year invested in eligible. 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 can't the plan is a defined benefit plan, is it covered under the PBGC in	an independ and condition not use Form	lent qualified public ans.)	accoun	tant (IC	PA) Form	5500.			/es No
Pa	rt III Financial Information		52.							
7	Plan Assets and Liabilities		(a) Beginning	n of Ve	ar			(h) End	of Year	
a	Total plan assets	. 7a	(u) Dogimini		2,57	9		(b) Litt	or rear	466,918
	Total plan liabilities	. 7b				1				
С	Net plan assets (subtract line 7b from line 7a)	. 7c		46	2,57	9				466,918
8	Income, Expenses, and Transfers for this Plan Year		(a) Amou	unt		\top		(b)	Total	
a	Contributions received or receivable from: (1) Employers	. 8a(1)			7,86	8				
	(2) Participants	. 8a(2)		1	5,73	7				
	(3) Others (including rollovers)	. 8a(3)								
b	Other income (loss)	. 8b		-1	7,01	4				
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c								6,591
	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			2,25	2				
<u>g</u>	Other expenses	. 8g		10.60-50.1						
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								2,252
	Net income (loss) (subtract line 8h from line 8c)	. 8i				S .				4,339
	Transfers to (from) the plan (see instructions) t IV Plan Characteristics	8j				祖周				
B					acterist	ic Cod	des in th		tions:	
10	During the plan year:	41			Yes	No	N/A		Amou	nt
a	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 Fid	uciary Correction	10a		Х				
b	Were there any nonexempt transactions with any party-in-interest	? (Do not inc	lude transactions	, , ,						
	reported on line 10a.)			10b		Х	- 41			
с	Was the plan covered by a fidelity bond?			10c	Х					50,000
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.)	e or all of the	e benefits under	10e		Х				
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			10f		X				
_	If this is an individual account plan, was there a blackout period? (2520.101-3.)	(See instruct	ions and 29 CFR	10g		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 r	otice or one of the	10h 10i		Λ				
j	Did the plan trust incur unrelated business taxable income?			10j						
Part	VI Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requirements 500) and line 11a below)	ents? (If "Ye	s," see instructions a	nd con	nplete :	Sched	ule SB	(Form	_ Y	es X No
11a	Enter the unpaid minimum required contribution for all years from									
12	Is this a defined contribution plan subject to the minimum funding	requirement	s of section 412 of th	ne Code	e or se	ction 3	02 of E	RISA?	П	es X No

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	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applic	able.)				
а	If a waiver of the minimum funding standard for a prior year is being amortiz					
If	granting the waiverf you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (For		Day	Year		
	Enter the minimum required contribution for this plan year		12b			
			40-			
	Enter the amount contributed by the employer to the plan for this plan year Subtract the amount in line 12c from the amount in line 12b. Enter the result		+			
	negative amount)		12d			
е	Will the minimum funding amount reported on line 12d be met by the funding	g deadline?	Y	es 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?			Yes 🛭 No		
	If "Yes," enter the amount of any plan assets that reverted to the employer to	nis year	13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferr of the PBGC?		control	Yes X No		
	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 the plan(s)	to			
	13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)		
Part	t VIII Trust Information					
14a	Name of trust		14b Trus	t's EIN		
140	Name of trustee or custodian		14d To	istee's or custodian's		
140	Walle of trustee of custodian	The second second	telephone number			
Par	rt IX IRS Compliance Questions					
15a	1 Is the plan a 401(k) plan?		Yes	No		
			Desig			
15b	o If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirement matching contributions (as applicable) under sections 401(k)(3) and 401(m)(1001		
150	If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for		Yes	No		
	testing method" for nonhighly compensated employees (Treas. Reg sections 2(a)(2)(ii))?					
16a	a Check the box to indicate the method used by the plan to satisfy the coverage			entage Average benefit tes		
16b	Does the plan satisfy the coverage and nondiscrimination tests of sections 4	10(b) and 401(a)(4) by combining	Test Yes	∏No		
	this plan with any other plans under the permissive aggregation rules?					
	a Has the plan been timely amended for all required tax law changes?		Yes	∐ No ∐ N		
	7b Date the last plan amendment/restatement for the required tax law changes for tax law changes and codes).	40	0			
17c	C If the plan sponsor is an adopter of a pre-approved master and prototype (M advisory letter, enter the date of that favorable letter	 P) or volume submitter plan that is subj and the letter's serial number 	ect to a favor	rable IRS opinion or		
170	d If the plan is an individually-designed plan and received a favorable determination letter		of the plan's	last favorable		
18	Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election und made), American Samoa, Guam, the Commonwealth of the Northern Marian	er ERISA section 1022(i)(2) has been na Islands or the U.S. Virgin Islands)?	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 retired), as required under section 401(a)(9)?		Yes	□ No □ N/		