## Form 5500-SF

Department of the Treasury Internal Revenue Service

Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Department of Labor

## 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.

2016

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection** 

Part I		t Identification Information				
For calend	ar plan year 2016 or	fiscal plan year beginning 01/01/	201 <u>6</u>	and ending 1	2/31/2016	
A This re	turn/report is for:	a single-employer plan		plan (not multiemployer) employer information in a		
		a one-participant plan	a foreign plan			
<b>B</b> This ret	urn/report is	the first return/report	the final return/repo			
<b>C</b> at t		an amended return/report		turn/report (less than 12 m	_	
C Check	box if filing under:	Form 5558 special extension (enter desc	automatic extensio	n	DFVC prog	<sub>i</sub> ram
Part II	Rasic Plan Inf	iormation—enter all requested in				
		offilation—enter all requested in	IIOITIAIIOII		<b>1b</b> Three-d	tigit
1a Name ADVANTAG	E LEARNING SYST	EMS RETIREMENT PLAN			plan nui (PN)	mber
					1c Effective	e date of plan 01/01/2012
		loyer, if for a single-employer plan) om, apt., suite no. and street, or P.	O. Box)		2b Employe (EIN)	er Identification Number 20-5378410
<b>EDUTAINME</b>	ENT LLC	nce, country, and ZIP or foreign pos	stal code (if foreign, see in	nstructions)	2c Sponso	r's telephone number 206-383-7030
ADVANTAG	E LEARNING SYSTI	INIO			2d Busines	s code (see instructions)
3802 E. MCC SEATTLE, V						541600
3a Plan a	dministrator's name	and address X Same as Plan Spo	onsor.		<b>3b</b> Adminis	trator's EIN
					<b>3c</b> Adminis	trator's telephone number
		he plan sponsor has changed since	the last return/report file	d for this plan, enter the	4b EIN	45-2767736
name <b>a</b> Spons	, EIN, and the plan n or's name COPPER	umber from the last return/report. RIVER CONSULTING, LLC			4c PN	
<b>5a</b> Total	number of participan	ts at the beginning of the plan year			5a	1
<b>b</b> Total	number of participan	ts at the end of the plan year			5b	2
	er of participants wit lete this item)	h account balances as of the end of	f the plan year (only defin	ed contribution plans	5c	2
<b>d(1)</b> Tot	al number of active p	participants at the beginning of the p	olan year		5d(1)	,
<b>d(2)</b> Tot	al number of active p	participants at the end of the plan ye	ear		5d(2)	
than	100% vested	at terminated employment during th			5e	(
		e or incomplete filing of this return other penalties set forth in the instru				
SB or Sche		and signed by an enrolled actuary,				
SIGN	Filed with authorize	d/valid electronic signature.	07/26/2017	DAVID ASHCRAFT		
HERE	Signature of plan	administrator	Date	Enter name of individ	dual signing as	plan administrator
SIGN HERE			_			
		loyer/plan sponsor	Date		1	employer or plan sponsor
Freparer's	name (including firm	name, if applicable) and address (i	molade room of Suite nun	inei )	riepaieis te	lephone number

Form 5500-SF 2016 Page **2** 

b Are you claiming a water of the annual examination and report of an independent qualified public accountant (ICPA)		Were all of the plan's assets during the plan year invested in eligib		` ,						X Yes	No
C If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?		under 29 CFR 2520.104-46? (See instructions on waiver eligibility	and condit	tions.)						X Yes	No
Part III   Financial Information   (a) Beginning of Year   (b) End of Year   (b) End of Year   (a) Teach   (b) End of Year   (b) End of Year   (c) End of Year   (d) End of Year   (d) End of Year   (e) End of							_	-		_	
7 Plan Assets and Liabilities 7 Ta 288461 93220  B Total plan assets 9 Table plan assets (subtract line 7b from line 7a) 7c 288461 93220  C Net plan assets (subtract line 7b from line 7a) 7c 288461 93220  B Income, Expenses, and Transfers for this Plan Year (a) Amount (b) Total Contributions received or receivable from:  (j) Employers 8 8a(1) 12271 9 Table		<u> </u>	nsurance p	orogram (see ERISA se	ection 4	021)?		Yes	No	Not dete	rmined
a Total plan assets	Par	t III   Financial Information									
b Total plan liabilities	7	Plan Assets and Liabilities						(	(b) End o		
C Net plan assats (subtract line 7b from line 7a)			7a		288461					93220	
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers (2) Participants. (3) Others (including rollovers)	<u>b</u>	Total plan liabilities	7b								
a Contributions received or receivable from: (i) Employers. (ii) Employers. (iii) Employers. (iiii) Employers. (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	С	Net plan assets (subtract line 7b from line 7a)	7c		288461					93220	
(2) Participants				(a) Amour	nt				(b) To	otal	
(2) Participants			82(1)		12271						
(3) Other s(including rollovers)					18000						
b Other income (loss)											
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		· · · · · · · · · · · · · · · · · · ·			-2386						
d Benefits paid (including direct rollovers and insurance premiums to provide benefits).  8		` /				_				27885	
e Certain deemed and/or corrective distributions (see instructions).  8			80								
f Administrative service providers (salaries, fees, commissions)			8d		223126						
g Other expenses (add lines 8d, 8e, 8f, and 8g)	е	Certain deemed and/or corrective distributions (see instructions).	8e								
h Total expenses (add lines 8d, 8e, 8f, and 8g)	f	Administrative service providers (salaries, fees, commissions)	8f								
Net income (loss) (subtract line 8h from line 8c)	g	Other expenses	8g								
Transfers to (from) the plan (see instructions)	<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							223126	
Part IV Plan Characteristics  9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:    E	<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i							-195241	
If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:    If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:    Part V	j	Transfers to (from) the plan (see instructions)	8j								
Description	Par	t IV Plan Characteristics									
Part V Compliance Questions  10 During the plan year:  a 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)  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	9a	If the plan provides pension benefits, enter the applicable pension 2E 2G 2J 2K 2T 3D	feature co	odes from the List of Pl	an Cha	racteri	stic Co	des in	the instr	uctions:	
10 During the plan year:  a 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).  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).  c Was the plan covered by a fidelity bond?  d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  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.).  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 of year-end.)	b	If the plan provides welfare benefits, enter the applicable welfare f	feature cod	des from the List of Pla	n Chara	acterist	tic Cod	des in t	he instru	ctions:	
10 During the plan year:  a 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).  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).  c Was the plan covered by a fidelity bond?  d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  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.).  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 of year-end.)	Part	V Compliance Questions									
a 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)						Yes	No	N/A		Amount	
described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program).  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		<u> </u>	utions withi	n the time period						, anount	
reported on line 10a.)		described in 29 CFR 2510.3-102? (See instructions and DOL's \	Voluntary F	Fiduciary Correction	10a		X				
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	b				10b		X				
by fraud or dishonesty?	С	Was the plan covered by a fidelity bond?			10c	Х					250000
carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	d	•	•	•	10d		X				
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	е	carrier, insurance service, or other organization that provides son	ne or all of	the benefits under	10e		X				
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	f	Has the plan failed to provide any benefit when due under the pla	an?		10f		X				
2520.101-3.)	g	Did the plan have any participant loans? (If "Yes," enter amount a	as of year-	end.)			X				
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	h	·	•		10h		X				
	i	·			10i						

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Part	VI	Pension Funding Compliance					
11		s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and con 5500) and line 11a below)					es No
11a	Ente	r the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40		. 11a			
12		is a defined contribution plan subject to the minimum funding requirements of section 412 of the Co			f		es X No
	(If "	A?				🖰	
а		raiver of the minimum funding standard for a prior year is being amortized in this plan year, see inst ing the waiver		nd enter t Day		of the lette Year _	r ruling
If	you co	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 1	3.				
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			
	Subt	ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the letive amount)	eft of a	12d			
е	Will t	he 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	a resolution to terminate the plan been adopted in any plan year?			Yes	s X N	0
	If "Y€	es," enter the amount of any plan assets that reverted to the employer this year		. 13a			
b		e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or broug		e 		Yes X	No
С		rring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identif h assets or liabilities were transferred. (See instructions.)	fy the plan(	s) to			
	13c(1)	Name of plan(s):	13c(2	<b>2)</b> EIN(s)		13c(3	<b>)</b> PN(s)
Part	VIII	Trust Information					
14a	Name	of trust		14b	Trust's E	ΞIN	
14c	Name	of trustee or custodian				s or custodi ne number	an's
Par	t IX	IRS Compliance Questions					
15a	Is the	plan a 401(k) plan? If "No," skip b	Yes			No	
15b		did the plan satisfy the nondiscrimination requirements for employee deferrals under section (3) for the plan year? Check all that apply:		gn-based harbor	d [	"Prior ye test	ar" ADP
			Gur ADP	rent year test	,"	N/A	
16a		testing method was used to satisfy the coverage requirements under section 410(b) for the plan Check all that apply:	Rat perd test	centage		verage enefit test	□ N/A
16b		ne plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) be plan year by combining this plan with any other plan under the permissive aggregation rules?	Yes			No	
	the le		<u>'</u>				
	letter		nter the date	e of the n	nost rec	ent determi	nation
18	Were	ed Benefit Plan or Money Purchase Pension Plan Only: any distributions made during the plan year to an employee who attained age 62 and had not sepa		Ye	s [	No	
19	Was	any plan participant a 5% owner who had attained at least age 70 $\frac{1}{2}$ during the prior plan year?	•••••	. Ye	s	No	

## Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Department of Labor

## 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.

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2016

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

Part I		t Identification Information				
For calen	dar plan year 2016 or	fiscal plan year beginning 01/01/20		and ending 12/		-
A This re	eturn/report is for:	x a single-employer plan		plan (not multiemployer) employer information in a		
		a one-participant plan	a foreign plan			
<b>B</b> This re	turn/report is	the first return/report	the final return/report			
		an amended return/report	a short plan year retu	urn/report (less than 12 r	nonths)	
C Check	box if filing under:	Form 5558	automatic extension	ı	DFVC program	n
Dort II	Pagia Blay Inf	special extension (enter descr	<u>'                                    </u>			
Part II  1a Name		ormation—enter all requested in	formation		4b There elies	
	•	EMS RETIREMENT PLAN			1b Three-digit plan number (PN) ▶	
					1c Effective da 01/01/2012	•
Mailin	ng address (include roo	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.C			2b Employer id (EIN) 20-53	dentification Number 378410
EDUTAINM		ce, country, and ZIP or foreign post	al code (if foreign, see ins	structions)		telephone number 206) 383-7030
ADVANTAC	E LEARNING STSTE	CIVIS			<del></del>	ode (see instructions)
3802 E. MC	GRAW ST.				541600	
SEATTLE, V		<u> </u>				
3a Plana	administrator's name a	ind address K Same as Plan Spor	nsor.		<b>3b</b> Administrat	or's EIN
					3c Administrat	or's telephone number
4 If the	name and/or EIN of th	ne plan sponsor has changed since t	the last return/report filed	for this plan, enter the	<b>4b</b> EIN 45-2	767736
name	e, EIN, and the plan nu	umber from the last return/report. RIVER CONSULTING, LLC		, , , , , , , , , , , , , , , , , , ,	4c PN	10,100
		s at the beginning of the plan year			5a	1
		s at the end of the plan year			5b	2
C Numb	per of participants with	account balances as of the end of t	the plan year (only define	d contribution plans	5c	2
		articipants at the beginning of the pla			5d(1)	1
		articipants at the end of the plan yea			5d(2)	1
than	100% vested	terminated employment during the	***************************************		5e	0
Caution: A	A penalty for the late	or incomplete filing of this return	/report will be assessed	d unless reasonable ca	use is establishe	t.
SB or Scho	edule MB completed a true, correct, and com	ther penalties set forth in the instruc and signed by an enrolled actuary, a aplete.	is well as the electronic ve	e examined this return/reportsion of this return/reportsion.	eport, including, if a rt, and to the best o	pplicable, a Schedule of my knowledge and
SIGN	David A.		7/26/17	x David Ashcraft		
HERE	Signature of plan a	<u>idministrator</u>	Date	Enter name of individ	lual signing as plar	administrator
SIGN HERE	Signature of ample		- Data			
Preparer's	Signature of emplo	name, if applicable) and address (in	Date	Enter name of individual	Preparer's teleph	oloyer or plan sponsor
	The state of the s		order roam of date manua	,	i reparer a telepr	ione number
1						
					- R 12 V	

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$\boldsymbol{\nu}$	яε	- 4
	a	-

6a Were all of the plan's assets during the plan year invested b Are you claiming a waiver of the annual examination and re	port of an independ	ent qualified public :	accoun	tant (IC	(APC		
under 29 CFR 2520.104-46? (See instructions on waiver el If you answered "No" to either line 6a or line 6b, the pla	igibility and condition	ns.) n 5500-SF and mus	t inste	ad use	Form	n 5500	X Yes   No
C If the plan is a defined benefit plan, is it covered under the F							No
Part III Financial Information	<u> </u>					] [	
7 Plan Assets and Liabilities		(a) Beginning	of Vos	, 1		(h	) End of Year
a Total plan assets	7a	(a) Degissing	2884				93220
b Total plan liabilities				+		-	00220
C Net plan assets (subtract line 7b from line 7a)			2884	61			93220
8 Income, Expenses, and Transfers for this Plan Year		(a) Amour			-		(b) Total
a Contributions received or receivable from:     (1) Employers	8a(1)	(a) Airiour	122	71			(b) Total
(2) Participants	8a(2)		180	00		BUT S	
(3) Others (including rollovers)	8a(3)						
<b>b</b> Other income (loss)	8b		-23	86	14		
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		e ITEX				27885
d Benefits paid (including direct rollovers and insurance premi to provide benefits)	iums 8d		2231	26			
e Certain deemed and/or corrective distributions (see instructi	ons) <b>8e</b>					N. I	
f Administrative service providers (salaries, fees, commission	s) 8f						
g Other expenses	8g						
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						223126
i Net income (loss) (subtract line 8h from line 8c)	Net income (loss) (subtract line 8h from line 8c)						-195241
j Transfers to (from) the plan (see instructions)	8j			ŀ			
Part IV Plan Characteristics							
9a If the plan provides pension benefits, enter the applicable p 2E 2G 2J 2K 2T 3D	ension feature code	s from the List of Pla	an Cha	racteri	stic Co	odes in th	e instructions:
b If the plan provides welfare benefits, enter the applicable we	elfare feature codes	from the List of Plan	n Chara	acterist	ic Co	des in the	instructions:
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 c described in 29 CFR 2510.3-102? (See instructions and E Program)	OL's Voluntary Fidu	ciary Correction	10a		х		
<b>b</b> Were there any nonexempt transactions with any party-in-ireported on line 10a.)	nterest? (Do not inc	lude transactions	10b		Х		
C Was the plan covered by a fidelity bond?			10c	Х			250000
d Did the plan have a loss, whether or not reimbursed by the by fraud or dishonesty?	plan's fidelity bond,	that was caused	10d		Х		
Were any fees or commissions paid to any brokers, agents carrier, insurance service, or other organization that provide the plan? (See instructions.)	, or other persons be es some or all of the	y an insurance benefits under	10e		х		
f Has the plan failed to provide any benefit when due under	the plan?		10f		Х		
g Did the plan have any participant loans? (If "Yes," enter am	nount as of vear-end	l.)	10a		Х		
h If this is an individual account plan, was there a blackout pe 2520.101-3.)	eriod? (See instructi	ons and 29 CFR	10h		х		
i If 10h was answered "Yes," check the box if you either provexceptions to providing the notice applied under 29 CFR 25	vided the required n	otice or one of the	10ii			- F	

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Part	VI Pension Funding Compliance					<del></del>	
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and con (Form 5500) and line 11a below)	nplete Sch	nedule S	В	<u> </u>	es 🗌	No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40						
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code ERISA?  (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	e or section	n 302 of		<u> </u>	es X	No
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instrugranting the waiver.	ctions, an				r ruling	
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		Day	<u> </u>	Year _		
	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	of a	12d				
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?			Yes	No	N/A	
Part			l		<u></u>		
13a	Has a resolution to terminate the plan been adopted in any plan year?			Yes	ΧN	<u> </u>	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year		13a	ш			
b		under the			Yes X	No	
С	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.)						
	I3c(1) Name of plan(s):	13c(2)	EIN(s)		13c(3)	PN(s)	
Part	VIII Trust Information						
			446 =				
14a	Name of trust		14D I	rust's EIN	1		
14c	Name of trustee or custodian			rustee's delephone		an's	
Pari	IX IRS Compliance Questions			•			
15a	Is the plan a 401(k) plan? If "No," skip b	Yes			No		
15b	How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	⊔ safe r			"Prior ye test	ar" ADF	<del>-</del>
		O ADP t	ent year" est		N/A		
	What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	Ratio perce	entage	Ave	rage efit test	□ N/	/A
	Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	Yes			No		
	If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opi the letter and the serial number						f
	If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter letter	the date	of the mo	ost recent	determin	ation	
	Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separat service?	ed from	Yes		No		
	Was any plan participant a 5% owner who had attained at least age 70 ½ during the prior plan year?		Yes		No		