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

2017

This Form is Open to Public Inspection

Р	art I	Annual Repor	t Identification Information	1							
Fo	r calenda	ar plan year 2017 or	fiscal plan year beginning 01/01/2	2017		and ending 1	2/31/2017				
Α	This ret	urn/report is for:	a single-employer plan	lis	t of participating em	in (not multiemployer) ployer information in a					
В	This retu	ırn/report is	a one-participant plan the first return/report	a one-participant plan							
			an amended return/report		•	/report (less than 12 n	nonths)				
С	Check b	oox if filing under:	Form 5558		tomatic extension		DFVC program				
			special extension (enter desc	. ,							
P	art II	Basic Plan Inf	ormation—enter all requested in	formatio	n		T -				
	Name (of plan OCIATES, INC. 401(K) PLAN				1b Three-digit plan number	001			
							(PN) • 1c Effective date				
2a	Mailing	address (include ro	loyer, if for a single-employer plan) om, apt., suite no. and street, or P.C				2b Employer Ide	entification Number 1-2161958			
BKR	-	town, state or provir OCIATES, INC.	nce, country, and ZIP or foreign post	tal code	(if foreign, see instri	uctions)	2c Sponsor's te	lephone number 486-8909			
							2d Business coo	de (see instructions)			
4026 217TH STREET SOUTHEAST BOTHELL, WA 98021							236200				
3a Plan administrator's name and address X Same as Plan Sponsor.						3b Administrator's EIN					
	3c Administrator's telephone number										
4			he plan sponsor or the plan name he				4b EIN				
	Sponso	or's name ame					4d PN				
5a	Total r	number of participant	ts at the beginning of the plan year.				. 5a	21			
b	Total r	number of participant	ts at the end of the plan year				. 5b	21			
C Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)						•	. 5c	21			
d(1) Total number of active participants at the beginning of the plan year						5d(1)	8				
d(2) Total number of active participants at the end of the plan year					. 5d(2) 3						
	than 1	100% vested	no terminated employment during the				. 5e	2			
Un SB	der pena or Sche	alties of perjury and o	e or incomplete filing of this return other penalties set forth in the instru- and signed by an enrolled actuary, a molete.	ictions, I	declare that I have	examined this return/re	eport, including, if ap				
SIC			ed/valid electronic signature.		05/21/2018	ELIZABETH ROBER	TS				
	RE	Signature of plan	administrator		Date	Enter name of individ	vidual signing as plan administrator				
SIGN Filed with authorized/valid electronic signature.					05/21/2018	ELIZABETH ROBER	,				

Date

HERE

Enter name of individual signing as employer or plan sponsor

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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	an indepe	ndent qualified public a	account	ant (IC	PA)			
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a		,					X Ye	s No
c	If you answered "No" to either line 6a or line 6b, the plan cann If the plan is a defined benefit plan, is it covered under the PBGC in					_		lo 🗆 Not de	termined
U	If "Yes" is checked, enter the My PAA confirmation number from the		• ,						
_			remain ming for this p	ian yea					4000010.)
Pa	rt III Financial Information	1	Γ						
7	Plan Assets and Liabilities		(a) Beginning				(b) E	nd of Year	
<u>a</u>	Total plan assets	7a	12	59182				1663059)
<u> b </u>	Total plan liabilities	. 7b							
<u> </u>	Net plan assets (subtract line 7b from line 7a)	7c	12	59182				1663059)
8	Income, Expenses, and Transfers for this Plan Year		(a) Amour	nt			(b) Total	
<u>а</u>	Contributions received or receivable from: (1) Employers	. 8a(1)		94677					
	(2) Participants	8a(2)		79302					
	(3) Others (including rollovers)	8a(3)							
b	Other income (loss)	8b	2	44641					
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						418620)
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d		5938					
е	Certain deemed and/or corrective distributions (see instructions)	8e							
f	Administrative service providers (salaries, fees, commissions)	. 8f		8805					
g	Other expenses	8g							
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						14743	3
i	Net income (loss) (subtract line 8h from line 8c)	8i						403877	
j	Transfers to (from) the plan (see instructions)	8i							
Pai	Part IV Plan Characteristics								
9a	If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2H 2J 2K 2R 3D	feature co	odes from the List of Pl	an Cha	racteri	stic Co	odes in the	instructions:	
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	les from the List of Pla	n Chara	acteris	tic Cod	des in the ir	structions:	
Par	t V Compliance Questions								
10	During the plan year:				Yes	No		Amount	
a	Was there a failure to transmit to the plan any participant contributed described in 29 CFR 2510.3-102? (See instructions and DOL's Vergram)	oluntary F	Fiduciary Correction	102		X			
b	Program)				X				
c	W 1			10c	Х			265	5000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused			10d		X		200	,000
е	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.)					X			
f	Has the plan failed to provide any benefit when due under the plan?					X			
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year-	end.)	10g		Х			
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	•		10h		Χ			
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					
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Part	VI Pension Funding Compliance							
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sch (Form 5500) and line 11a below)	nedule S	B	Y	′es X No			
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	. 11a						
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)								
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, an granting the waiver			of the lette Year _	r ruling			
lf y	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.							
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						
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d						
е	Will the 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 N	0			
	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 brought under the control of the PBGC?		Yes X No					
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s which assets or liabilities were transferred. (See instructions.)) to						
1	3c(1) Name of plan(s): 13c(2) EIN(s)		13c(3) PN(s)			

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

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 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

2017

This Form is Open to Public Inspection

Parti Ann	ual Report Id	entification Information							
For calendar plan y	ear 2017 or fisca	l plan year beginning	01/01/2017	and ending	12/31/20	17			
A This return/repo		a single-employer plan	a list of participating e	lan (not multiemployer) mployer information in	•				
D This and conform		a one-participant plan	a foreign plan						
B This return/repo	ortis: [the first return/report	the final return/report						
	L	an amended return/report	a short plan year retu	m/report (less than 12)	months)				
C Check box if fili	ng under:	Form 5558	automatic extension		DFVC	orogram			
	L	special extension (enter desc				· · · · · · · · · · · · · · · · · · ·			
		nation — enter all requested	information		T 4 5				
1a Name of plan BKR & Ass		c. 401(k) Plan			1b Three-dig plan numl (PN) ►				
					1c Effective (7			
Mailing Addre	ess (include room	er, if for a single-employer plan) , apt., suite no. and street, or P. country, and ZIP or foreign pos	O. Box)	nuctions)		Identification Number L-2161958			
•	ociates, In		iai code (ii ioleigi), see ilisi	idedolia)		telephone number 186-8909			
4026 217t	ih Street So	utheast			2d Business code (see instructions) 236200				
US Bothell 1									
3a Plan administ	trator's name and	address X Same as Plan Sp	onsor		3b Administr	ator's EIN ator's telephone number			
this plan, ente	er the plan spons	olan sponsor or the plan name h or's name, EIN, the plan name a			4b EIN				
Sponsor's nat Plan Name	me				4d PN				
5a Total number	of participants at	the beginning of the plan year	***************************************	**********	. 5a	21			
b Total number	of participants at	the end of the plan year	***************************************	************	. 5b	21			
•	•	count balances as of the end of	, , ,	•	. 5c	21			
d(1) Total numb	er of active partic	ipants at the beginning of the pl	an year		. 5d(1)	8			
d(2) Total numb	er of active partic	ipants at the end of the plan yea	ar	*******************	. 5d(2)	3			
e Number of pa less than 100		minated employment during the	plan year with accrued be	nefits that were	. 5e	2			
Caution: A pena	ity for the late or	r incomplete filing of this retu	rn/report will be assessed	uniess reasonable ca	ause is establish	ed.			
Under penalties of SB or Schedule M belief, it is true, co	AB completed and	er penalties set forth in the instru I signed by an enrolled actuary, ete.	as well as the electronic ve	examined this return/r rsion of this return/repo	report, including, if ort, and to the best	applicable, a Schedule of my knowledge and			
SIGN ZIA	NH OK	al A		Elizabeth	J. Pakert	<u> </u>			
	re of plan admin	istrator	Date 5-2/-/8	Enter name of individu					
man Clyn	WH OL			Elizabeth	<i></i>	S			
	re of employer/p	lan sponsor	Date 5-21-18	Enter name of individe					
		openeg.	Date 7 -AP(-YD	Litter Hairie of Individu	uai signing as emp	royer or plan sponsor			

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Form	5500-	SE.	2017

	F	aq	e	1
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6a	Were a	III of the plan's assets during the plan year invested in eligible	e assets? (See instructions.)	*******	*********	******	************	X Yes No
þ	Are you	u claiming a waiver of the annual examination and report of a	ın indepeni	dent qualified public acco	ountai	nt (IQF	PA)		
	under	29 CFR 2520.104-46? (See instructions on waiver eligibility a	ind condition	ons.)				************	XYes No
С	If the n	answered "No" to either line 6a or line 6b, the plan canno	ot use Fon	m 5500-SF and must in:	stead	use i	Form	5500.	
	ii iiie p	lan is a defined benefit plan, is it covered under the PBGC in	surance pr	ogram (see ERISA section	on 40	21)?	******	Yes	☐ No ☐ Not determine
	ir res	is checked, enter the My PAA confirmation number from the	PBGC pre	emium filing for this year					(See instructions.)
Р	art III	Financial Information							
7	Plan A	ssets and Liabilities		(a) Beginning (of Yea	ar	\top		(b) End of Year
a	Total pl	an assets	. 7a		59,:		+		
b		an liabilities			JJ,.	102	+-		1,663,059
C		n assets (subtract line 7b from line 7a)	7c	1.2	59,1	182	+	-	1 662 050
8	Income	, Expenses, and Transfers for this Plan Year		(a) Amoun			+	-,-,- -	1,663,059 (b) Total
а		utions received or receivable from:							(5) (612)
_		ployersticipants	8a(1)	······································	94,6		 	· ; ·	
		ers (including rollovers)	8a(2)	· · · · · · · · · · · · · · · · · · ·	79,3	302			
ь	Other in	come (loss)	8a(3)				+-		· · · · · · · · · · · · · · · · · · ·
c	Total in	come (add lines 8a(1), 8a(2), 8a(3), and 8b)	8b 8c	2	44,6	541	\bot		· · · · · · · · · · · · · · · · · · ·
d	Benefits	paid (including direct rollovers and insurance premiums	80				-	 .	418,620
	to provi	de benefits)	8đ		5,9	38			
e		deemed and/or corrective distributions (see instructions)	8e						
<u>f</u>		trative service providers (salaries, fees, commissions)	8f		8,8	05			
9		xpenses	8g				T		
<u>h</u>		penses (add lines 8d, 8e, 8f, and 8g)	8h				\perp		14,743
<u> </u>		ome (loss) (subtract line 8h from line 8c)	- 8i				L		403,877
_لم		rs to (from) the plan (see instructions)	8j						·····
$\overline{}$	ert IV	Plan Characteristics							***
9a	If the pla	an provides pension benefits, enter the applicable pension fe	ature code	s from the List of Plan Ch	пагас	teristic	Code	es in the i	nstructions:
\dashv	2.A	2E 2F 2H 2J 2K 2R 3D							
ь	If the pla	an provides welfare benefits, enter the applicable welfare feat	ture codes	from the List of Plan Cha	aracte	ristic	Codes	in the in	structions:
Щ	 						00000		00 0080113.
Pa	rt V	Compliance Questions							
10	During	the plan year:		****		Yes	No	N/A	Amount
a	Was t	here a failure to transmit to the plan any participant contributi	ons within	the time period			-	1	
		bed in 29 CFR 2510.3-102? (See instructions and DOL's Vol	untary Fide	uciary Correction			ĺ		
	Progra		************	***************************************	10a		x		
Đ	report	there any nonexempt transactions with any party-in-interest? ed on line 10a.)	(Do not in	clude transactions	405		x		
C	Was t	ne plan covered by a fidelity bond?	**********	***************************************	10b		<u> </u>		
d		e plan have a loss, whether or not reimbursed by the plan's fi			10c	X		 	265,000
	by frau	id or dishonesty?	menty north	, tilat was caused	10d		x		
е	Were	any fees or commissions paid to any brokers, agents, or other	r persons	by an insurance					
	carrier	, insurance service, or other organization that provides some	or all of th	e benefits under	.		_		
f	the plan? (See instructions.)			10e		X			
	Has the plan failed to provide any benefit when due under the plan?				10f		X		
<u> 9</u>	The state of the s				10g		X		
h	If this i	s an individual account plan, was there a blackout period? (S 01-3.)	See instruct	tions and 29 CFR					
i		was answered "Yes," check the box if you either provided the			10h		х		
•	except	ions to providing the notice applied under 29 CFR 2520.101-	required r	notice or one of the	10i				
			1						

	For	m 5500-SF 2017		Page 3 -					
Par	t VI	Pension Funding Comp	liance				<u></u>		
11	Is this	a defined benefit plan subject to n	ninimum funding requirements? (If "Yes," :	see instructions and comple	ete Schedi	ile SE	3	Yes	IX No
11a	Enter t	he unpaid minimum required conf	ributions for all years from Schedule SB (F	nrm 5500) line 40			**********		
12	Is this ERISA	a defined contribution plan subject	ct to the minimum funding requirements of 0, 12c, 12d, and 12e below, as applicable.	section 412 of the Code or	section 3	02 of		Yes	X No
a									
If y	ou com	pleted line 12a, complete lines	3, 9, and 10 of Schedule MB (Form 550)), and skip to line 13.				<u> </u>	
b	Enter th	ne minimum required contribution	for this plan year	======================================	12	.			
С			ployer to the plan for the plan year	······································		;			
	Subtrac	t the amount in line 12c from the	amount in line 12b. Enter the result (ente	r a minus sign to the left of		1			
е	Will the		ed on line 12d be met by the funding dead			<u> </u>	res 🔲 No	,	N/A
Part	:VII	Plan Terminations and	Transfers of Assets				· · · · · ·		
13a	Has a r	esolution to terminate the plan be	en adopted in any plan year?			П	Yes 🔀	No.	
			sets that reverted to the employer this yea		13	T			
b	Were a	Il the plan assets distributed to pa	rticipants or beneficiaries, transferred to a				☐ Yes	X N	lo
С	lf, durin which a		bilities were transferred from this plan to a	nother plan(s), identify the p	olan(s) to	<u></u>	·	<u></u>	

13c(2) EIN(s)

13c(3) PN(s)

13c(1) Name of plan(s):