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

2018

This Form is Open to **Public Inspection**

Part I P	nnual Report Id	dentification Information	1							
For calendar p	lan year 2018 or fisc	al plan year beginning 01/01/2	2018		and ending 12	2/31/201	8			
■ A This return/report is for: A a single-employer plan a multiple-employer plan (not multiemployer plan list of participating employer information in										
	a one-participant plan a foreign plan							,		
B This return/	report is	the first return/report	the final return/report							
		an amended return/report	a s	short plan year return	/report (less than 12 m	onths)				
C Check box	if filing under:	X Form 5558	au	itomatic extension		DFV	C program			
		special extension (enter desc	ription)							
Part II E	asic Plan Inform	mation—enter all requested in	nformatio	on						
1a Name of p						1b ⊺	hree-digit			
	DICAL ASSOCIATES	3, PLLC 401(K)				р	lan number PN) ▶	002		
							ffective date o	f plan		
0- 5						01/01/2004				
Mailing ac	dress (include room,	er, if for a single-employer plan) , apt., suite no. and street, or P.C				2b Employer Identification Number (EIN) 33-1061786				
•	•	country, and ZIP or foreign post	tal code	(if foreign, see instru	uctions)	2c S	nonsor's telen	hone number		
WESTERN MED	OICAL ASSOCIATES	PLLC				2c Sponsor's telephone number 208-667-9208				
5.0.50 %						2d Business code (see instructions)				
P.O. BOX 2318 3115 N GOVER	NMENT WAY SUITE	- 6					6211	11		
	IE, ID 83816-2318	. •								
3a Plan admi	nistrator's name and	address X Same as Plan Spor	nsor.			3b A	dministrator's	EIN		
		_				25 11 11 11 11 11 11				
						3C A	dministrator's	telephone number		
		plan sponsor or the plan name hasor's name, EIN, the plan name a				4b EIN				
a Sponsor's						4d PN				
C Plan Name										
5a Total num	ber of participants a	t the beginning of the plan year.				5a		29		
b Total number of participants at the end of the plan year			5b		32					
C Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)				•	5с		32			
d(1) Total number of active participants at the beginning of the plan year			5d(1)	28					
d(2) Total number of active participants at the end of the plan year				5d(2	2)	27				
Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested				5e		0				
Caution: A pe	nalty for the late or	incomplete filing of this return	n/repor	t will be assessed (unless reasonable car	use is e	stablished.			
SB or Schedul	s of perjury and othe e MB completed and , correct, and comple	er penalties set forth in the instrud I signed by an enrolled actuary, a ete	ictions, I as well a	declare that I have as the electronic vers	examined this return/re sion of this return/repor	port, inc t, and to	luding, if applice the best of my	cable, a Schedule y knowledge and		
		alid electronic signature.		10/14/2019	THOMAS NICKOL, M	FHOMAS NICKOL, MD				
HERE	ignature of plan adı			Date	Enter name of individ	ual sign	ing as plan adr	ministrator		
SIGN	•						•			
HERE	ignature of employe	er/plan sponsor		Date	Enter name of individ	nter name of individual signing as employer or plan spons				
	J						J =:= 5p.5) (

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C If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 40/21)?		Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)						_			
7	С	If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance p	rogram (see ERISA se	ection 4	021)?	[Yes No			
a Total plan assets	Pa	rt III Financial Information									
D Total plan liabilities	7	Plan Assets and Liabilities		(a) Beginning (of Year			(b) En	d of Year		
C Net plan assets (subtract line 7b from line 7a) 7c 14967436 15809950 8 Income, Expenses, and Transfers for this Plan Year (a) Amount (b) Total Contributions received or receivable from: (1) Employers 8a(1) 752798 (2) Participants 8a(2) 410300 (3) Others (including rollovers) 8a(3) 334077 b Other income (loss) 8a(3) 334077 c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8b -682199 c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c -682199 d Benefits paid (including direct rollovers and insurance premiums to provide benefits) 9c -682199 e Certain deemed and/or corrective distributions (see instructions) 8d 0 0 9c -682199 f Administrative service providers (salaries, fees, commissions) 9f -8g -0 9c -8g -0 9c -8g -16g -16g -16g -16g -16g -16g -16g -16	а	Total plan assets	7a	1490	67436				15809950)	
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers (2) Participants. (3) Others (including rollovers). (3) Others (including rollovers). (4) Employers (5) Participants. (6) Other income (loss). (8) Other income (loss). (8) Bb - 662190 (8) C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b). (8) C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b). (9) C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b). (1) C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b). (2) Benefits paid (including direct rollovers and insurance premiums to provide benefits). (8) C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b). (9) C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b). (1) C C C C C C C C C C C C C C C C C C C	<u>b</u>	Total plan liabilities	7b		0			0			
a Contributions received or receivable from: (1) Employers (2) Participants	<u>C</u>	Net plan assets (subtract line 7b from line 7a)	7c	1490	67436		15809950)	
(1) Employers	8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	(a) Amount			(b) Total			
(3) Others (including rollovers)	a		8a(1)	7:	52798						
b Other income (loss)		(2) Participants	8a(2)	4	410300						
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		(3) Others (including rollovers)	8a(3)	38	84077						
d Benefits paid (including direct rollovers and insurance premiums to provide benefits). 8d 0 6 Certain deemed and/or corrective distributions (see instructions) 8e 0 6 Administrative service providers (salaries, fees, commissions) 8f 42471 9 Other expenses 8g 0 h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h 42471 i Net income (loss) (subtract line 8h from line 8c)	b	Other income (loss)	8b	-60	-662190						
to provide benefits)	С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				884985				
f Administrative service providers (salaries, fees, commissions)	d		· · · · · · · · · · · · · · · · · · ·		0						
g Other expenses	е	Certain deemed and/or corrective distributions (see instructions) \dots	8e		0						
h Total expenses (add lines 8d, 8e, 8f, and 8g)	f	Administrative service providers (salaries, fees, commissions)	8f	4	12471						
i Net income (loss) (subtract line 8h from line 8c)	g	Other expenses	8g		0						
Part IV Plan Characteristics	h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h				42471				
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: 2E 2G 2J 2K 3B 2F 2R 2T 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: 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.) c Was the plan covered by a fidelity bond? 10a X 500000 d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 6 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). 10a X 5 H Has the plan failed to provide any benefit when due under the plan? 10b X 10c X 10c X 500000 10c X 500000 10c X 500000 10d X	<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i					842514			
9a	j	Transfers to (from) the plan (see instructions)	8j								
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: 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.) 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.) 10	Pai	t IV Plan Characteristics									
Part V Compliance Questions 10 During the plan year: Yes No Amount 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) 10a X b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) 10b X c Was the plan covered by a fidelity bond? 10c X 500000 d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 10d X 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.) 10e X f Has the plan failed to provide any benefit when due under the plan? 10f X g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10g X h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) 10h X	9a		feature co	des from the List of Plant	an Cha	racteri	stic Co	odes in the in	structions:		
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.) h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	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 ins	tructions:		
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)	Par	t V Compliance Questions									
described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10	During the plan year:				Yes	No		Amount		
reported on line 10a.)	а	described in 29 CFR 2510.3-102? (See instructions and DOL's V	oluntary F	iduciary 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				
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	С	C Was the plan covered by a fidelity bond?		10c X		X			50	0000	
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.)	d	d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was ca by fraud or dishonesty?		nd, that was caused	10d		X				
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10g X h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) 10h X i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	е	carrier, insurance service, or other organization that provides some or all of the benefits under			10e		X				
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	f	f Has the plan failed to provide any benefit when due under the plan?					X				
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the							Х				
· · · · · · · · · · · · · · · · · · ·	h	· · · · · · · · · · · · · · · · · · ·			10h		Χ				
	i	· · · · · · · · · · · · · · · · · · ·			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 (Form 5500) and line 11a below)			Yes 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 se ERISA?		f	Yes X No
	(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, granting the waiver	and enter Da		of the letter ruling Year
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?		Yes	s X No
	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 control of the PBGC?	he		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 which assets or liabilities were transferred. (See instructions.)	n(s) to		
1	3c(1) Name of plan(s):	(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 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).

2018

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

Complete all entries in accordance with the instructions to the Form 5500-SF. Annual Report Identification Information 12/31/2018 01/01/2018 and ending For calendar plan year 2018 or fiscal plan year beginning a multiple-employer plan (not multiemployer) (Filers checking this box must attach a x a single-employer plan list of participating employer information in accordance with the form instructions.) A This return/report is for: a foreign plan a one-participant plan B This return/report is the final return/report the first return/report a short plan year return/report (less than 12 months) an amended return/report DFVC program C Check box if filing under: automatic extension Form 5558 special extension (enter description) Part II Basic Plan Information—enter all requested information 1b Three-digit 1a Name of plan plan number WESTERN MEDICAL ASSOCIATES, PLLC 401(K) 002 (PN) ▶ 1c Effective date of plan 01/01/2004 2b Employer Identification Number 2a Plan sponsor's name (employer, if for a single-employer plan) (EIN) 33-1061786 Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) 2c Sponsor's telephone number WESTERN MEDICAL ASSOCIATES PLLC 208-667-9208 2d Business code (see instructions) P.O. BOX 2318 3115 N GOVERNMENT WAY SUITE 6 83816-2318 621111 COEUR D ALENE TD 3b Administrator's EIN 3a Plan administrator's name and address X Same as Plan Sponsor. 3c Administrator's telephone number If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for 4b EIN this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. 4d PN Sponsor's name c Plan Name 29 5a 5a Total number of participants at the beginning of the plan year..... 32 5b b Total number of participants at the end of the plan year Number of participants with account balances as of the end of the plan year (only defined contribution plans 5c 32 complete this item) 28 5d(1) d(1) Total number of active participants at the beginning of the plan year 27 5d(2)d(2) Total number of active participants at the end of the plan year Number of participants who terminated employment during the plan year with accrued benefits that were less 0 than 100% vested 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.(Thomas Nickol, MD 10114 SIGN HERE Enter name of individual signing as plan administrator Da<u>te</u>

Date

Signature of plap administrator

Signature of employer/plan sponsor

SIGN

HERE

Thomas Nickol, MD

Enter name of individual signing as employer or plan sponsor