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).

2042

2012

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

				ictions to the Form 55						
Part I		dentification Information								
For calen	dar plan year 2012 or fis		/2012	and ending	12/31/2	2012				
A This r	eturn/report is for:	X a single-employer plan	a multiple-employer p	olan (not multiemployer)		a one-participant plan				
B This r	eturn/report is:	the first return/report	the final return/report							
		an amended return/report	a short plan year retur	rn/report (less than 12 n	nonths)	1				
C Check	box if filing under:	Form 5558	automatic extension		DFVC program					
	•	special extension (enter descri	ription)			_				
Part II	Basic Plan Infor	rmation—enter all requested inf	formation							
1a Nam					1b	Three-digit				
KTS/AUST	INS 401K RETIREMENT	SAVINGS PLAN				plan number				
					4 -	(PN) 001				
					10	Effective date of plan 01/01/1995				
2a Plan	sponsor's name and add	dress; include room or suite number	er (employer if for a single	e-employer plan)	2h	Employer Identification Number				
KTS REST	AURANT & BAR, INC.	nood, morado room or outle name.	or (omproyor, in for a omigro	omployor plany		(EIN) 61-1064092				
					2c Sponsor's telephone number					
2300 LEXI	NGTON ROAD					502-458-8668				
LOUSIVILI	E, KY 40206-2821				2d	Business code (see instructions)				
0:		🗖			01	722110				
		d address Same as Plan Spons		n Sponsor Address	30	Administrator's EIN 61-1064092				
IS RESTA	URANT & BAR, INC.		INGTON ROAD LE, KY 40206-2821		3c	Administrator's telephone number				
						502-458-8668				
		plan sponsor has changed since	the last return/report filed f	or this plan, enter the	4b	EIN				
	e, EIN, and the plan num sor's name	nber from the last return/report.			4c	DN				
		at the beginning of the plan year			-	22				
_		at the end of the plan year								
		account balances as of the end of			5b	20				
				•	. 5c	44				
6a Wer	e all of the plan's assets				. 36	11				
		during the plan year invested in e	ligible assets? (See instru							
b Are	·	during the plan year invested in e the annual examination and repor	•	ctions.)						
unde	you claiming a waiver of er 29 CFR 2520.104-46?	the annual examination and repor (See instructions on waiver eligib	rt of an independent qualification and conditions.)	ctions.)ed public accountant (IC	QPA)	X Yes ☐ No				
unde	you claiming a waiver of er 29 CFR 2520.104-46?	the annual examination and repor	rt of an independent qualification and conditions.)	ctions.)ed public accountant (IC	QPA)	X Yes ☐ No				
unde If yo Caution:	you claiming a waiver of er 29 CFR 2520.104-46? ou answered "No" to eit A penalty for the late o	the annual examination and repor (See instructions on waiver eligib ther line 6a or line 6b, the plan or or incomplete filing of this return	rt of an independent qualifi bility and conditions.)cannot use Form 5500-SF n/report will be assessed	ctions.)ed public accountant (IC	QPA) e Form	X Yes				
unde If you Caution:	you claiming a waiver of er 29 CFR 2520.104-46? ou answered "No" to eit A penalty for the late on nalties of perjury and oth	the annual examination and report (See instructions on waiver eligibether line 6a or line 6b, the plan cor incomplete filing of this returnment per penalties set forth in the instruction.	rt of an independent qualificility and conditions.)cannot use Form 5500-SF n/report will be assessed ctions, I declare that I have	ed public accountant (IC and must instead use unless reasonable ca	PPA) Form use is port, ir	Yes No Yes No Yes No Stablished. Including, if applicable, a Schedule				
unde If you Caution: Under pe SB or Sch	you claiming a waiver of er 29 CFR 2520.104-46? ou answered "No" to eit A penalty for the late on nalties of perjury and oth	the annual examination and report (See instructions on waiver eligibether line 6a or line 6b, the plan or incomplete filing of this returnater penalties set forth in the instructed signed by an enrolled actuary, a	rt of an independent qualificility and conditions.)cannot use Form 5500-SF n/report will be assessed ctions, I declare that I have	ed public accountant (IC and must instead use unless reasonable ca	PPA) Form use is port, ir	Yes No Yes No Yes No Stablished. Including, if applicable, a Schedule				
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under jf your Caution: Under pe SB or Schelief, it is	you claiming a waiver of er 29 CFR 2520.104-46? ou answered "No" to eit A penalty for the late on nalties of perjury and oth nedule MB completed and strue, correct, and comp	the annual examination and report (See instructions on waiver eligibether line 6a or line 6b, the plan or incomplete filing of this returnater penalties set forth in the instructed signed by an enrolled actuary, a	rt of an independent qualificility and conditions.)cannot use Form 5500-SF n/report will be assessed ctions, I declare that I have	ed public accountant (IC and must instead use unless reasonable ca	PPA) Form use is port, ir	Yes No Yes No Yes No Stablished. Including, if applicable, a Schedule				
under pe SB or Sch belief, it is	you claiming a waiver of er 29 CFR 2520.104-46? ou answered "No" to eit A penalty for the late on nalties of perjury and oth nedule MB completed and strue, correct, and comp	the annual examination and report (See instructions on waiver eligible ther line 6a or line 6b, the plan cortine from the result of the return the report of the return the report of the return designed by an enrolled actuary, a lete.	rt of an independent qualificility and conditions.) cannot use Form 5500-SF n/report will be assessed ctions, I declare that I have as well as the electronic ve	ed public accountant (IC and must instead use unless reasonable ca examined this return/repo BYRON NUGENT	PPA) Form use is port, ir	Yes No Yes No Yes No Stablished. Including, if applicable, a Schedule				
under pe SB or Sch belief, it is	you claiming a waiver of er 29 CFR 2520.104-46? The answered "No" to eit A penalty for the late of parties of perjury and otheredule MB completed and true, correct, and completed with authorized/visite of parties of perjury and otheredule MB completed and true, correct, and complete of parties of perjury and complete of parties of parties of perjury and complete of parties of parties of perjury and complete of parties of perjury and complete of parties of perjury and perju	the annual examination and report (See instructions on waiver eligible ther line 6a or line 6b, the plan cortine from the result of the return the report of the return the report of the return designed by an enrolled actuary, a lete.	rt of an independent qualificility and conditions.) cannot use Form 5500-SF n/report will be assessed ctions, I declare that I have as well as the electronic ve	ed public accountant (IC and must instead use unless reasonable ca examined this return/repo BYRON NUGENT	PPA) Form use is port, ir	Yes No X Yes No S5500. established. ncluding, if applicable, a Schedule to the best of my knowledge and				
under pe SB or Sch belief, it is SIGN HERE	you claiming a waiver of er 29 CFR 2520.104-46? A penalty for the late on alties of perjury and oth nedule MB completed and true, correct, and comp Filed with authorized/v Signature of plan ac Signature of employ	the annual examination and report (See instructions on waiver eligible ther line 6a or line 6b, the plan or incomplete filing of this returner penalties set forth in the instruct disigned by an enrolled actuary, a lete. Idministrator	rt of an independent qualificility and conditions.)	ed public accountant (IC and must instead use unless reasonable ca examined this return/repo BYRON NUGENT Enter name of individent	e Form use is eport, irt, and	Yes No X Yes No S5500. established. ncluding, if applicable, a Schedule to the best of my knowledge and				
under pe SB or Sch belief, it is SIGN HERE	you claiming a waiver of er 29 CFR 2520.104-46? A penalty for the late on alties of perjury and oth nedule MB completed and true, correct, and comp Filed with authorized/v Signature of plan ac Signature of employ	the annual examination and report (See instructions on waiver eligible ther line 6a or line 6b, the plan or incomplete filing of this returner penalties set forth in the instructed signed by an enrolled actuary, allete. Valid electronic signature.	rt of an independent qualificility and conditions.)	ed public accountant (IC and must instead use unless reasonable ca examined this return/repo BYRON NUGENT Enter name of individent	PPA) Form Use is Pport, ir t, and dual sig	Yes No Yes No Yes No S500. established. ncluding, if applicable, a Schedule to the best of my knowledge and gning as plan administrator				
under pe SB or Sch belief, it is SIGN HERE	you claiming a waiver of er 29 CFR 2520.104-46? A penalty for the late on alties of perjury and oth nedule MB completed and true, correct, and comp Filed with authorized/v Signature of plan ac Signature of employ	the annual examination and report (See instructions on waiver eligible ther line 6a or line 6b, the plan or incomplete filing of this returner penalties set forth in the instruct disigned by an enrolled actuary, a lete. Idministrator	rt of an independent qualificility and conditions.)	ed public accountant (IC and must instead use unless reasonable ca examined this return/repo BYRON NUGENT Enter name of individent	PPA) Form Use is Pport, ir t, and dual sig	Yes No Yes No Yes No S500. established. ncluding, if applicable, a Schedule to the best of my knowledge and gning as plan administrator gning as employer or plan sponsor				
under pe SB or Sch belief, it is SIGN HERE	you claiming a waiver of er 29 CFR 2520.104-46? A penalty for the late on alties of perjury and oth nedule MB completed and true, correct, and comp Filed with authorized/v Signature of plan ac Signature of employ	the annual examination and report (See instructions on waiver eligible ther line 6a or line 6b, the plan or incomplete filing of this returner penalties set forth in the instruct disigned by an enrolled actuary, a lete. Idministrator	rt of an independent qualificility and conditions.)	ed public accountant (IC and must instead use unless reasonable ca examined this return/repo BYRON NUGENT Enter name of individent	PPA) Form Use is Pport, ir t, and dual sig	Yes No Yes No Yes No S500. established. ncluding, if applicable, a Schedule to the best of my knowledge and gning as plan administrator gning as employer or plan sponsor				
under pe SB or Sch belief, it is SIGN HERE	you claiming a waiver of er 29 CFR 2520.104-46? A penalty for the late on alties of perjury and oth nedule MB completed and true, correct, and comp Filed with authorized/v Signature of plan ac Signature of employ	the annual examination and report (See instructions on waiver eligible ther line 6a or line 6b, the plan or incomplete filing of this returner penalties set forth in the instruct disigned by an enrolled actuary, a lete. Idministrator	rt of an independent qualificility and conditions.)	ed public accountant (IC and must instead use unless reasonable ca examined this return/repo BYRON NUGENT Enter name of individent	PPA) Form Use is Pport, ir t, and dual sig	Yes No Yes No Yes No S500. established. ncluding, if applicable, a Schedule to the best of my knowledge and gning as plan administrator gning as employer or plan sponsor				

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Do	t III Financial Information		<u> </u>						
Par					(b) Fod of Voc.				
	Plan Assets and Liabilities	_	(a) Beginning of Yea			(b) End of Year			
	Total plan assets	7a	10696	ΣΊ			120545		
	Total plan liabilities	7b	40000	· 4			100545		
	Net plan assets (subtract line 7b from line 7a)					120545			
	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount			(b) Total			
а	(1) Employers	8a(1)	176	5					
	(2) Participants	8a(2)	363	32					
	(3) Others (including rollovers)	8a(3)							
b	Other income (loss)	. 8b	1259	7					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					17994		
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d	441	0		17004			
е	Certain deemed and/or corrective distributions (see instructions)	8e							
f	Administrative service providers (salaries, fees, commissions)	8f							
g	Other expenses	8g							
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					4410		
i	Net income (loss) (subtract line 8h from line 8c)	8i				13584			
	Transfers to (from) the plan (see instructions)	8i							
Par	t IV Plan Characteristics	<u> </u>	l						
9a	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2T 3D	feature co	des from the List of Plan Char	acteris	stic Co	des in	the instructions:		
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Plan Chara	cteristi	ic Cod	les in tl	he instructions:		
Dawl	V Compliance Questions								
Part	•			ı	V	No			
10 a				40-	Yes	X	Amount		
b	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidumere there any nonexempt transactions with any party-in-interest on line 10a.)	? (Do not	include transactions reported	10a		X			
	<u> </u>			10b	Χ				
<u>c</u>				10c	^		200000		
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	-		10d		X			
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all cinstructions.)	of the bene	efits under the plan? (See	10e		X			
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		Χ			
g	Did the plan have any participant loans? (If "Yes" enter amount a	s of year e	and)			X			
h	h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR			10g 10h		X			
i	i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3								
Part	1			10i					
11	Is this a defined benefit plan subject to minimum funding requirem								
11a	5500) and line 11a below) Yes No 1a Enter the amount from Schedule SB line 39								
12	2 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 applic	able.)						
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	ng amortiz	ed in this plan year, see instru		and e	enter th Day	ne date of the letter rulingYear		
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule	e MB (For	m 5500), and skip to line 13.						
b	Enter the minimum required contribution for this plan year	<u></u>				12b			
	·			_			·		

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	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 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 the of the PBGC?	control		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):	1 3c(2) E	IN(s)	13c(3) PN(s)
Part	VIII Trust Information (optional)			
	Name of trust	14b ⊤	rust's EIN	

OMB Nos. 1210-0110 Short Form Annual Return/Report of Small Employee Form 5500-SF 1210-0089 Benefit Plan Department of the Treasury 2012 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 Department of Labor Employee Benefits Security Administration This Form is Open to Public the Internal Revenue Code (the Code). Inspection Pension Benefit Guaranty Compration Complete all entries in accordance with the instructions to the Form 5500-SF. Annual Report Identification Information For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 12/31/2012 and ending a single-employer plan a one-participant plan a multiple-employer plan (not multiemployer) A This return/report is for: B This return/report is: the first return/report the final return/report 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) Part II Basic Plan Information—enter all requested information 1a Name of plan 1b Three-digit KTS/AUSTINS 401K RETIREMENT SAVINGS PLAN plan number loon (PN) • 1C Effective date of plan 01/01/1995 2a Plan sponsor's name and address; include room or sulto number (employer, if for a single-employer plan) 2b Employer Identification Number KTS RESTAURANT & BAR, INC. (EIN) 61-1064092 2¢ Sponsor's telephone number 2300 LEXINGTON ROAD 502-458-8668 2d Business code (see instructions) LOUSIVILLE KY 40206-2821 722110 3a Plan administrator's name and address Same as Plan Sponsor Name Same as Plan Sponsor Address Administrator's EIN 61-1064092 KTS RESTAURANT & BAR, INC. 3c Administrator's telephone number 502-458-8668 2300 LEXINGTON ROAD LOUSIVILLE KY 40206-2821 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. PN 4c 5a Total number of participants at the beginning of the plan year 5a 22 b Total number of participants at the end of the plan year 5b 20 C Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this Item) 11 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) X Yes No b Are you claiming a waiver of the annual examination and report of an Independent qualified public accountant (IQPA) under 29 CFR 2520.104-467 (See instructions on walver eligibility and conditions.)..... X Yes No If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. Caution: A penalty for the late or incomplete filling 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 bellof, it is true, correct, and complete. 29 SIGN BYRON NUGENT HERE Signature of plan administrator Date Enter name of individual signing as plan administrator SIGN BYRON NUGENT

Date

For Paperwork Reduction Act Notice and OMB Control Numbers, see the Instructions for Form 5500-SF.

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

Signature of employer/plan sponsor

HERE

Enter name of individual signing as employer or plan sponsor

Preparar's telephone number (optional)

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Pa	rt III Financial Information								
7	Plan Assets and Liabilities (a) Beginning of Y						(b) End of Year		
<u>a</u>	Total plan assets	7a		.069	61		120		
<u>b</u>	Total plan liabilities	7b	a manifer and				A		
<u>c</u>	Net plan assets (subtract line 7b from line 7a)	7c		.069	61		120		
8	ncome, Expenses, and Transfers for this Plan Year (a) Amount						(b) Total		
а	Contributions received or receivable from:	_	"	- 1 -					
	(1) Employers	8a(1)		17 36	\rightarrow				
	2) Participants 8e(2)								
	(3) Others (including rollovers)								
	Other Income (loss)	8b		125	97				
Ť		8c			+		179		
	to provide benefits)	88		44	10				
	Certain deemed and/or corrective distributions (see instructions)	89		-	_				
<u>f</u>	Administrative service providers (salaries, fees, commissions)	8f			_				
. 9	Other expenses	8g		******	╅		191-11		
	Total expenses (add lines 8d, 8e, 8f, and 8g)	_ 8h					44		
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	81					135		
j	Transfers to (from) the plan (see instructions)	8j			_				
	rt IV Plan Characteristics								
9a	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2T 3D	feature co	des from the List of Plan Char	acteri	stic Co	odes i	n the instructions:		
Ь	If the plan provides welfare benefits, enter the applicable welfare fe	ature cod	es from the List of Plan Chara	cterist	lc Cod	des in	the instructions:		
Par	t V Compliance Questions								
10	During the plan year:				Yes	No	Amount		
a	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	ciary Corr	ection Program)	10a		х			
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	(Do not i	nclude transactions reported	10b		х	· · · · · · · · · · · · · · · · · · ·		
С	Was the plan covered by a fidelity bond?		***************************************	100	х		2000		
đ	Did the plan have a loss, whether or not reimbursed by the plan's to dishonesty?	idelity bor	d, that was caused by fraud	10d		х			
в	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	7		10f		х			
g	Did the plan have any participant loans? (If "Yes," enter amount as					x	111,		
h	If this is an individual account plan, was there a blackout period? (\$	See Instru	ctions and 29 CFR	10g		X			
I	2520.101-3.) If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			10h					
Part	VI Pension Funding Compliance			101	l				
11	Is this a defined benefit plan subject to minimum funding requireme 5500) and line 11a below)	nts? (If "Y	es," see instructions and com	plete :	Sched	ule Şi	3 (Form		
11a	Enter the amount from Schedule SB line 39					11=	1		
12	is this a defined contribution plan subject to the minimum funding of	egulremer	its of section 412 of the Code	Or es	tion 2	1 1 di	EBIGAS D Vos D V		
	(ii 7es, complete line 12a or lines 12b, 12c, 12d, and 12e below s	is analicat	Na N				-		
	if a waiver of the minimum funding standard for a prior year is being granting the waiver.	amortize	in this plan year, see instruc	tions,	and e	nter th			
. 17)	roo completed line 12a, complete lines 3, 9, and 10 of Schedule	MB (Form	1 5500), and skip to line 13.			Lay	Year		
<u>_b</u>	Enter the minimum required contribution for this plan year				.	12b			
			11111						

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	Enter the amount contributed by the employer to the pl	an for this plan year			126					
d	Subtract the amount in line 12c from the amount in line negative amount)				12d					
•	Will the minimum funding amount reported on line 12d					Yes	No	□ N/A		
Part	' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '									
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 rever				13a					
ь	b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC?									
С	If during this plan year, any assets or liabilities were tra which assets or liabilities were transferred. (See instru-	anaferred from this plan				•	•	•		
1					3c(2) E	IN(s)	13c(3) PN(s)		
Part	VIII Trust Information (optional)									
14a Name of trust					14b Trust's EIN					