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

2013

This Form is Open to Public Inspection

Part I						00-5F.		
	Annual Report le	dentification Inform	ation					
For calenda	ar plan year 2013 or fisc	cal plan year beginning	07/01/2013		and ending	06/30/	2014	
A This ret	turn/report is for:	X a single-employer plan	n am	ultiple-employer pla	an (not multiemployer)	a one-particip	pant plan
B This ret	turn/report is:	the first return/report	the	final return/report				
		an amended return/rep	oort a sh	ort plan year return	/report (less than 12	nonths)	
C Check I	box if filing under:	Form 5558	× auto	omatic extension			DFVC progra	am
		special extension (ente	er description)					
Part II	Basic Plan Infor	mation—enter all reques	sted information					
1a Name						1b	Three-digit	
W. BRUCE (COMBEST, PSC PROF	IT SHARING PLAN					plan number (PN) ▶	001
						10	Effective date o	
						'	07/01	•
	ponsor's name and add	ress; include room or suite	e number (emplo	yer, if for a single-e	employer plan)	2b	Employer Identi	
						2c	Sponsor's telep	
402C RICHN	MOND ROAD N	40	02C RICHMONE	O ROAD N			859-986	
BEREA, KY	40403	BI	EREA, KY 4040	3		2d	Business code ((see instructions)
3a Plan a	dministrator's name and	l address XSame as Plan	n Sponsor Name	Same as Plan	Sponsor Address	3b	Administrator's	EIN
						3с	Administrator's	telephone number
A 16 4h a 11	anna and/an FINI af tha		d airea dha laat w	-t		41-		
		plan sponsor has changed ber from the last return/rep		eturn/report filed to	r this plan, enter the	40	EIN	
	or's name	201 1 1 1	P 0 . t.				DNI	
a Spons	UI S Hairie					4c	PN	
		nt the beginning of the plan	ı year			-	PN	2
5a Total	number of participants a	at the beginning of the plan at the end of the plan year				. 5a	PN	2 2
5a Total r b Total r c Numb	number of participants a number of participants a er of participants with a		end of the plan	year (defined bene	fit plans do not	5a 5b	PN	
5a Total r b Total r c Numb	number of participants a number of participants a er of participants with a lete this item)	at the end of the plan year account balances as of the	end of the plan y	year (defined bene	fit plans do not	5a 5b 5c		2
5a Total r b Total r c Numb compl 6a Were b Are yo	number of participants a number of participants a er of participants with a lete this item)	the end of the plan year count balances as of the during the plan year investible annual examination an	end of the plan y	year (defined bene sets? (See instruct dependent qualifie	fit plans do not ions.)	5a 5b 5c		2 2 X Yes No
5a Total r b Total r c Numb compl 6a Were b Are younder	number of participants a number of participants a ter of participants with a lete this item)	the end of the plan year account balances as of the during the plan year investible annual examination an (See instructions on waive	end of the plan y ted in eligible as id report of an incer eligibility and o	year (defined bene- sets? (See instruct dependent qualifier conditions.)	fit plans do not ions.)d public accountant (I	5a 5b 5c QPA)		2
5a Total r b Total r c Numb compl 6a Were b Are younder If you	number of participants a number of participants a er of participants with a lete this item)	during the plan year invest the annual examination an (See instructions on waive there in 6a or line 6b, the	end of the plan y ted in eligible as d report of an in- er eligibility and o	year (defined bene- sets? (See instruct dependent qualifier conditions.)se Form 5500-SF	fit plans do not ions.)d public accountant (I	5a 5b 5c QPA)	1 5500.	2 X Yes No X Yes No
5a Total r b Total r c Numb compl 6a Were b Are younder If you	number of participants a number of participants a er of participants with a lete this item)	the end of the plan year account balances as of the during the plan year investible annual examination an (See instructions on waive	end of the plan y ted in eligible as d report of an in- er eligibility and o	year (defined bene- sets? (See instruct dependent qualifier conditions.)se Form 5500-SF	fit plans do not ions.)d public accountant (I	5a 5b 5c QPA)	1 5500.	2 2 X Yes No
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5a Total r b Total r c Numb compl 6a Were b Are you under If you c If the p Caution: A Under pena SB or Sche	number of participants a number of participants a ter of participants with a lete this item)	during the plan year invest the annual examination an (See instructions on waive ther line 6a or line 6b, the plan, is it covered under the incomplete filing of this er penalties set forth in the disigned by an enrolled acti	end of the plan y ted in eligible as ad report of an in- er eligibility and o plan cannot us he PBGC insura s return/report v e instructions, I d	year (defined bene- sets? (See instruct dependent qualifier conditions.)se Form 5500-SF ance program (see	fit plans do not ions.)	5a 5b 5c	a 5500. Yes No established. Including, if applic	2 X Yes No X Yes No Not determined able, a Schedule
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5a Total r b Total r c Numb compl 6a Were b Are younder If you c If the p Caution: A Under pena SB or Sche belief, it is to	number of participants a number of participants a number of participants with a lete this item)	during the plan year invest the annual examination an (See instructions on waive there in 6a or line 6b, the plan, is it covered under the incomplete filing of this er penalties set forth in the disigned by an enrolled actete.	end of the plan y ted in eligible as id report of an in- er eligibility and of a plan cannot us the PBGC insura s return/report v e instructions, I d tuary, as well as	year (defined bene- sets? (See instruct dependent qualifier conditions.)se Form 5500-SF ance program (see	fit plans do not ions.)	5a 5b 5c	stablished. ncluding, if applic to the best of my	2 X Yes No X Yes No Not determined able, a Schedule knowledge and
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5a Total r b Total r c Numb compl 6a Were b Are younder If you c If the p Caution: A Under pena SB or Sche belief, it is to	number of participants and number of participants and participants with an elete this item)	during the plan year invest the annual examination an (See instructions on waive ther line 6a or line 6b, the plan, is it covered under the incomplete filing of this er penalties set forth in the disigned by an enrolled actete. Ministrator	ted in eligible as and report of an iner eligibility and ce plan cannot us the PBGC insurations. I definition in the constructions, I deturn, as well as	sets? (See instruct dependent qualifier conditions.)see Form 5500-SF ance program (see will be assessed useclare that I have as the electronic vers	fit plans do not ions.) d public accountant (I and must instead us ERISA section 4021)? unless reasonable cale examined this return/reposion of this return/reposion.	GPA) Bause is eport, in ort, and dual signal dual sig	stablished. cluding, if applic to the best of my gning as plan adr	2 X Yes No X Yes No Not determined able, a Schedule knowledge and ministrator er or plan sponsor
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5a Total in b Total in c Numb compl 6a Were b Are younder if you C If the p Caution: A Under pena SB or Sche belief, it is it SIGN HERE SIGN HERE	number of participants a number of participants a number of participants with a lete this item)	during the plan year invest the annual examination an (See instructions on waive ther line 6a or line 6b, the plan, is it covered under the incomplete filing of this er penalties set forth in the disigned by an enrolled actete. Ministrator er/plan sponsor	ted in eligible as de report of an iner eligibility and ce plan cannot us the PBGC insurations, I de tuary, as well as	year (defined bene- sets? (See instruct dependent qualifier conditions.) se Form 5500-SF a ince program (see in will be assessed to lectare that I have a the electronic vers Date Date	fit plans do not ions.)	GPA) Bause is eport, in ort, and dual signal dual sig	stablished. cluding, if applic to the best of my gning as plan adr	2 X Yes No X Yes No Not determined able, a Schedule knowledge and ministrator er or plan sponsor
5a Total in b Total in c Numb compl 6a Were b Are younder if you C If the p Caution: A Under pena SB or Sche belief, it is it SIGN HERE SIGN HERE	number of participants a number of participants a number of participants with a lete this item)	during the plan year invest the annual examination an (See instructions on waive ther line 6a or line 6b, the plan, is it covered under the incomplete filing of this er penalties set forth in the disigned by an enrolled actete. Ministrator er/plan sponsor	ted in eligible as de report of an iner eligibility and ce plan cannot us the PBGC insurations, I de tuary, as well as	year (defined bene- sets? (See instruct dependent qualifier conditions.) se Form 5500-SF a ince program (see in will be assessed to lectare that I have a the electronic vers Date Date	fit plans do not ions.)	GPA) Bause is eport, in ort, and dual signal dual sig	stablished. cluding, if applic to the best of my gning as plan adr	2 X Yes No X Yes No Not determined able, a Schedule knowledge and ministrator er or plan sponsor
5a Total in b Total in c Numb compl 6a Were b Are younder if you C If the p Caution: A Under pena SB or Sche belief, it is it SIGN HERE SIGN HERE	number of participants a number of participants a number of participants with a lete this item)	during the plan year invest the annual examination an (See instructions on waive ther line 6a or line 6b, the plan, is it covered under the incomplete filing of this er penalties set forth in the disigned by an enrolled actete. Ministrator er/plan sponsor	ted in eligible as de report of an iner eligibility and ce plan cannot us the PBGC insurations, I de tuary, as well as	year (defined bene- sets? (See instruct dependent qualifier conditions.) se Form 5500-SF a ince program (see in will be assessed to lectare that I have a the electronic vers Date Date	fit plans do not ions.)	GPA) Bause is eport, in ort, and dual signal dual sig	stablished. cluding, if applic to the best of my gning as plan adr	2 X Yes No X Yes No Not determined able, a Schedule knowledge and ministrator er or plan sponsor

Form 5500-SF 2013 Page **2**

Pa	rt III Financial Information									
7	Plan Assets and Liabilities		(a) Baginning of Vacs			(b) End of Year				
	Total plan assets	7a	(a) Beginning of Year 257897				(b) Ella o	2925	79	
	Total plan liabilities	7b								
	Net plan assets (subtract line 7b from line 7a)	7c	25789	7	+		292579			
	Income, Expenses, and Transfers for this Plan Year	70					(b) To			
	Contributions received or receivable from:		(a) Amount				(b) To	tai		
	(1) Employers	8a(1)								
	(2) Participants	8a(2)								
	(3) Others (including rollovers)	8a(3)								
b	Other income (loss)	8b	3468	2						
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						3468	32	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d								
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								
i	Net income (loss) (subtract line 8h from line 8c)	8i						346	82	
j	Transfers to (from) the plan (see instructions)	8j								
Pai	t 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 2R										
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Plan Chara	cterist	ic Cod	les in t	he instructio	ns:		
Par	t V Compliance Questions									
	•				Yes	No				
10	During the plan year:	tione withi	n the time period described in		162	NO	<i>'</i>	mount		
	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)									
D	on line 10a.)			10b		X				
				10c	X				21	5000
d				100						3000
	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									
	instructions.)			10e		X				
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		X				
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of vear e	end.)	10g		Χ				
h		(See instru	uctions and 29 CFR	10h		Х				
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	d notice or one of the	10i		Х				
Part		1-0		101						
11	Is this a defined benefit plan subject to minimum funding requirem							Пу	o V	l No
44-	5500) and line 11a below)							Ye	o ∧	No
	Enter the unpaid minimum required contribution for current year fr		,			11a				1
12	Is this a defined contribution plan subject to the minimum funding	-		or se	ection	302 of	ERISA?	Ye	s X	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,			_4!			a det : ("	- 1-44		
	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.		Mon		, and e	enter th Day		e letter i ⁄ear	uling	
	you completed line 12a, complete lines 3, 9, and 10 of Schedule	•			1		1			
b	Enter the minimum required contribution for this plan year					12b				

Page	3 -	1
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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?	Y	es 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 control of the PBGC?					
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.))			
1	3c(1) Name of plan(s):	c(2) Ell	V(s)	13c(3) PN(s)	
Part	VIII Trust Information (optional)				
14a	Name of trust	14b Trust's EIN			

Form 5500-SF

Department of the Treasury internal Revenue Service

Department of Labor Employee Benefits Security Administration

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).

OMB Nos. 1210-0110 1210-0089

2013

This Form is Open

Pension Benefit Guaranty Corporation Complete all entrie		the instructions to th	ne Form 5500-S	F. to Public	nspection
Part I Annual Report Identification Infor					
For calendar plan year 2013 or fiscal plan year beginning	07/01/201	13 aı	nd ending	06/30/20	14
A This return/report is for:	plan a multip	le-employer plan (not	multiemployer)	a one-particip	ant plan
B This return/report is:	oort the final	return/report			
an amended retu	rn/report a short	plan year return/report	t (less than 12 m	o <u>nt</u> hs)	
C Check box if filing under: Form 5558	1_1	tic extension		DFVC program	n
	(enter description)				
Part II Basic Plan Information - enter all req					
1a Name of plan			1b Three-digit		
W. BRUCE COMBEST, PSC PROFIT	SHARING PLA	AN	plan numb		001
W Brook ourself, the first the			1c Effective d	late of plan	
				/01/1992	
On Dian anaparia nama and address: include ream ar suite nu	mbar (amplayar if for ain	rale ampleyer plan		Identification Numl	nor (CINI)
2a Plan sponsor's name and address; include room or suite nu	inber (employer, ir for Sin	gie-employer plan)		-0990421	Del (Ella)
W. BRUCE COMBEST, PSC					
AAAA DIAWAYD DAAD Y				telephone number	•
402C RICHMOND ROAD N			859-986-		
				code (see instruction	ons)
BEREA KY 40			62	1210	
3a Plan administrator's name and address X same as I	Plan Sponsor Name 🗶 Same	e as Plan Sponsor Address	3b Administra	ator's EIN	
			3c Administra	ator's telephone nu	mber
4 If the name and/or EIN of the plan sponsor has chang	ed since the last return	n/report filed for this	4b EIN		
plan, enter the name, EIN, and the plan number from		,	:		
a Sponsor's name			4c PN		
5a Total number of participants at the beginning of the	nlan year		5a	2	
b Total number of participants at the end of the plan y	•		5b	2	
C Number of participants with account balances as of					
benefit plans do not complete this item)			5c	2	
6a Were all of the plan's assets during the plan year in				[n_n]	es No
				[2]	63 [] 110
b Are you claiming a waiver of the annual examination				XY	es No
(IQPA) under 29 CFR 2520.104·46? (See instruction				-	es 🔲 No
If you answered "No" to either line 6a or line 6b,			1 1		
C If the plan is a defined benefit plan, is it covered under the					ot determined
Caution: A penalty for the late or incomplete filing of					
Under penalties of perjury and other penalties set forth in	the instructions, I dec	lare that I have exami	ined this return/r	eport, including, if	applicable, a
Schedule SB or Schedule MB completed and signed by my knowledge and belief, it is true, correct, and complete		well as the electronic	version of this r	eturn/report, and t	o the best of
Thy knowledge did belief, k is the confect, did somplet	·				
SIGN (1) DA CATA CRIENT	3.12.65				
HEDE WITH COLOR	<u> </u>				
Signature of plan administrator	Date	Enter name of individ	dual signing as p	olan administrator	
SIGN HERE					
Signature of employer/plan sponsor	Date	Enter name of individ	dual signing as e	employer or plan sp	onsor
Preparer's name (including firm name, if applicable) and	address; include room	n or suite number (opti	ional) Preparer'	s telephone numb	er (optional)

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-SF. 318571 07-17-13

Form 5500-SF (2013) v.130118

Pa	rt III Financial Information								
7	Plan Assets and Liabilities		(a) Beginning of Year			ar	(b) End of	Year
а	Total plan assets	7a	257897			97			292579
b	Total plan liabilities	7b							
С	Net plan assets (subtract line 7b from line 7a)	7c		2	578	97	29257		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoı	unt		(b) Total		
а	Contributions received or receivable from:								
	(1) Employers	8a(1)							
	(2) Participants	8a(2)							
	(3) Others (including rollovers)	8a(3)							
<u>b</u>	Other income (loss) SEE STATEMENT 1	8b			346	82			
<u>c</u>	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							34682
d	Benefits paid (including direct rollovers and insurance premiums to provide								
	benefits)	8d							
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e							
<u>f</u>	Administrative service providers (salaries, fees, commissions)	8f							
8	Other expenses	89							
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							
i	Net income (loss) (subtract line 8h from line 8c)	8i							34682
<u>i</u>	Transfers to (from) the plan (see instructions)	8j							
Pa	rt IV Plan Characteristics								
Pa	If the plan provides welfare benefits, enter the applicable welfare feature coordinate. Compliance Questions	les fron	n the List of	Plan C	harac	teristi	c Codes	in the inst	ructions:
10	During the plan year:				Yes	No		Amoun	t
а	Was there a failure to transmit to the plan any participant contributions within the time p	eriod de	scribed	ľ					
	in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correct	ion Pro	gram.)	10a		Х			
b	Were there any nonexempt transactions with any party-in-interest? (Do not inc	clude							
	transactions reported on line 10a.)			10b		Х			
	Was the plan covered by a fidelity bond?			10c	Х				25000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond	d, that							
	was caused by fraud or dishonesty?			10d		Х			
е	Were any fees or commissions paid to any brokers, agents, or other persons	by an ir	surance						
	carrier, insurance service, or other organization that provides some or all of th	e bene	fits under						
	the plan? (See instructions.)			10e		X			
<u>f</u>	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 en	d.)		10g		X			
h	If this is an individual account plan, was there a blackout period? (See instruc	tions							
	and 29 CFR 2520.101-3.)			10h		X			
j .	If 10h was answered "Yes," check the box if you either provided the required	notice	or one						
F-12-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2	of the exceptions to providing the notice applied under 29 CFR 2520.101-3			10i		X			
Pa	t VI Pension Funding Compliance							-	
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Y	es,* se	e instructior	ns and	comp	lete			
	Schedule SB (Form 5500) and line 11a below)					******	*****	Yes	X No
<u>11a</u>	Enter the unpaid minimum required contribution for current year from Schedu	le SB (Form 5500)	line 39		11a	<u></u>		
<u>12</u>	Is this a defined contribution plan subject to the minimum funding requirements of section	on 412	of the Code o	r sectio	n 302 (of ERIS	A?	Yes	X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicate						<u></u>		
а	If a waiver of the minimum funding standard for a prior year is being amortized		plan year,	see ins	tructio	ons, a	nd enter	the date o	f the letter
	ruling granting the waiver.		Month		Da	У		Year	
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form	5500),	and skip to	line 1	3.		,	····	
<u>b</u>	Enter the minimum required contribution for this plan year					12b			

Form 5500-SF 2013 130118	Page 3-		1	MANAGEMENT AND ASSESSMENT ASSES	
C Enter the amount contributed by the employer to the plan for this plan year	***************************************	120	.]		
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus s		1			
the left of a negative amount)	-	120			
e Will the minimum funding amount reported on line 12d be met by the funding deadline?		111	Yes	No	N/A
Part VII Plan Terminations and Transfers of Assets					
3a 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					
under the control of the PBGC?	-			Yes	X No
c If during this plan year, any assets or liabilities were transferred from this plan to another plan	(s), identify the	e planí	s) to whi		
liabilities were transferred. (See instructions.)	, , ,	•	,		
13c(1) Name of plan(s):	13c(2) EIN	s)	13c(3) PN(s)
	1				
				:	
Part VIII Trust Information (optional)					
4a Name of trust	14b	Trust	s EIN		***************************************
					· · · · · · · · · · · · · · · · · · ·

5500 Electronic Filing Authorization

Plan Name: W. Bruce Combest, PSC Profit Sharing Plan

EIN/PN: 61-0990421/001

Plan Year: 7/1/2013 - 6/30/2014

I hereby authorize Psimer & Associates, Inc. to e Department of Labor's Electronic Filing Accepta	·
	understand a scanned copy of this return bearing my nic filing and posted on the US Department of Labor's
Plan Administrator Sign 3.12.19 date	Plan Sponsor 3.17.15 date