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

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

Revenue Code (the Code).

2014

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

For calendar plan year 2014 o		n			
	or fiscal plan year beginning 01/01/	2014	and ending 12/3	31/2014	
A This return/report is for:	X a single-employer plan		plan (not multiemployer) (loyer information in accord	-	
	a one-participant plan	a foreign plan			
B This return/report is	the first return/report	the final return/repor	t		
	an amended return/report	urn/report (less than 12 mo	nths)		
C Check box if filing under:	Form 5558	automatic extension	1	DFVC p	rogram
	special extension (enter desc	cription)			
Part II Basic Plan II	nformation—enter all requested in	nformation			
1a Name of plan				1b Three-digit	
KTS/AUSTINS 401K RETIREM	MENT SAVINGS PLAN			plan numbe	
				(PN) •	001
				1c Effective da	ate of plan 01/01/1995
2a Plan sponsor's name and KTS RESTAURANT & BAR, IN	d address; include room or suite numl	per (employer, if for a sing	le-employer plan)		dentification Number 61-1064092
				2c Sponsor's	telephone number
2300 LEXINGTON ROAD LOUSIVILLE, KY 40206-2821			-		2-458-8668
					ode (see instructions) 222511
3a Plan administrator's nam	e and address Same as Plan Spor	isor.		3b Administrat	or's EIN 61-1064092
KTS RESTAURANT & BAR, IN		EXINGTON ROAD	-	_	
	LOUSIN	/ILLE, KY 40206-2821			or's telephone number 2-458-8668
name, EIN, and the plan	f the plan sponsor has changed since number from the last return/report.	the last return/report filec	I for this plan, enter the	4b EIN	
a Sponsor's name				4c PN	
	ants at the beginning of the plan year		-	5a	
	ants at the end of the plan year				23
			-	5b	11
complete this item)	vith account balances as of the end o		nefit plans do not	5b 5c	
complete this item)			nefit plans do not		11
complete this item) d(1) Total number of active	e participants at the beginning of the p	blan year	nefit plans do not	5c 5d(1)	11
complete this item) d(1) Total number of active d(2) Total number of active e Number of participants the	e participants at the beginning of the perfection participants at the end of the plan you at terminated employment during the	plan year with accrued be	nefit plans do not	5c	11 11 19
complete this item) d(1) Total number of active d(2) Total number of active e Number of participants the less than 100% vested	e participants at the beginning of the per participants at the end of the plan you at terminated employment during the	plan yearearplan year with accrued be	nefit plans do not	5c 5d(1) 5d(2) 5e	11 11 19 0
complete this item) d(1) Total number of active d(2) Total number of active e Number of participants the less than 100% vested Caution: A penalty for the la Under penalties of perjury and SB or Schedule MB complete	e participants at the beginning of the per participants at the end of the plan year at terminated employment during the eate or incomplete filing of this returned other penalties set forth in the instructed and signed by an enrolled actuary,	plan year plan year with accrued be rn/report will be assesse	enefit plans do not enefits that were d unless reasonable cause re examined this return/rep	5c 5d(1) 5d(2) 5e se is established ort, including, if a	11 11 19 0 1. pplicable, a Schedule
complete this item) d(1) Total number of active d(2) Total number of active e Number of participants the less than 100% vested Caution: A penalty for the la Under penalties of perjury and SB or Schedule MB complete belief, it is true, correct, and of	e participants at the beginning of the per participants at the end of the plan year at terminated employment during the sate or incomplete filing of this return dother penalties set forth in the instruction and signed by an enrolled actuary, complete.	plan year with accrued be plan year will be assessed uctions, I declare that I have as well as the electronic version of the section of the s	enefit plans do not enefits that were ed unless reasonable cause examined this return/report,	5c 5d(1) 5d(2) 5e se is established ort, including, if a	11 11 19 0 1. pplicable, a Schedule
complete this item) d(1) Total number of active d(2) Total number of active e Number of participants the less than 100% vested Caution: A penalty for the la Under penalties of perjury and SB or Schedule MB complete belief, it is true, correct, and correct,	e participants at the beginning of the participants at the end of the plan year at terminated employment during the attemposition of this return dother penalties set forth in the instruction and signed by an enrolled actuary, complete.	plan year with accrued be rn/report will be assessed actions, I declare that I have as well as the electronic verification.	enefit plans do not enefits that were end unless reasonable cause we examined this return/report, ersion of this return/report,	5c 5d(1) 5d(2) 5e se is established ort, including, if a and to the best of	11 11 19 () () () () () () () () () (
complete this item) d(1) Total number of active d(2) Total number of active e Number of participants the less than 100% vested Caution: A penalty for the la Under penalties of perjury and SB or Schedule MB complete belief, it is true, correct, and correct,	e participants at the beginning of the per participants at the end of the plan year at terminated employment during the sate or incomplete filing of this return dother penalties set forth in the instruction and signed by an enrolled actuary, complete.	plan year with accrued be plan year will be assessed uctions, I declare that I have as well as the electronic version of the section of the s	enefit plans do not enefits that were ed unless reasonable cause examined this return/report,	5c 5d(1) 5d(2) 5e se is established ort, including, if a and to the best of	11 11 19 () () () () () () () () () (
complete this item) d(1) Total number of active d(2) Total number of active e Number of participants the less than 100% vested Caution: A penalty for the la Under penalties of perjury and SB or Schedule MB complete belief, it is true, correct, and of SIGN HERE Signature of pla SIGN SIGN	e participants at the beginning of the participants at the end of the plan year at terminated employment during the attemposition of this return dother penalties set forth in the instruction and signed by an enrolled actuary, complete.	plan year with accrued be rn/report will be assessed actions, I declare that I have as well as the electronic verification.	enefit plans do not enefits that were end unless reasonable cause we examined this return/report, ersion of this return/report,	5c 5d(1) 5d(2) 5e se is established ort, including, if a and to the best of	11 11 19 () () () () () () () () () (
complete this item) d(1) Total number of active d(2) Total number of active e Number of participants the less than 100% vested Caution: A penalty for the la Under penalties of perjury and SB or Schedule MB complete belief, it is true, correct, and of SIGN HERE Signature of pla SIGN HERE Signature of em	e participants at the beginning of the per participants at the end of the plan year at terminated employment during the participants at terminated employment during the participant of this return do other penalties set forth in the instruction of the penalties set forth in the instruction of the penalties set forth in the instruction of the penalties are forth in the instruction of the penalties of the penalties are discontinuously at the participant of the partici	plan year with accrued be rn/report will be assesse uctions, I declare that I have as well as the electronic vertical Date	enefit plans do not enefits that were d unless reasonable cause we examined this return/report, BYRON NUGENT Enter name of individu Enter name of individu	5c 5d(1) 5d(2) 5e se is established ort, including, if a and to the best of all signing as plan all signing as employed as employed.	11 12 13 14 15 16 17 18 19 19 19 19 19 19 19 19 19
complete this item) d(1) Total number of active d(2) Total number of active e Number of participants the less than 100% vested Caution: A penalty for the la Under penalties of perjury and SB or Schedule MB complete belief, it is true, correct, and of SIGN HERE Signature of pla SIGN HERE Signature of em	e participants at the beginning of the per participants at the end of the plan year at terminated employment during the participants at terminated employment during the participant of this return declaration of this return declaration of the penalties set forth in the instruction and signed by an enrolled actuary, complete. The participants at the beginning of the penalties at terminated employment during the participant of the participants of the	plan year with accrued be rn/report will be assesse uctions, I declare that I have as well as the electronic vertical Date	enefit plans do not enefits that were d unless reasonable cause we examined this return/report, BYRON NUGENT Enter name of individu Enter name of individu	5c 5d(1) 5d(2) 5e se is established ort, including, if a and to the best of all signing as plan all signing as employed as employed.	11 12 13 14 15 16 17 18 19 19 19 10 10 11 11 19 10 10
complete this item) d(1) Total number of active d(2) Total number of active e Number of participants the less than 100% vested Caution: A penalty for the la Under penalties of perjury and SB or Schedule MB complete belief, it is true, correct, and of SIGN HERE Signature of pla SIGN HERE Signature of em	e participants at the beginning of the per participants at the end of the plan year at terminated employment during the participants at terminated employment during the participant of this return do other penalties set forth in the instruction of the penalties set forth in the instruction of the penalties set forth in the instruction of the penalties are forth in the instruction of the penalties of the penalties are discontinuously at the participant of the partici	plan year with accrued be rn/report will be assesse uctions, I declare that I have as well as the electronic vertical Date	enefit plans do not enefits that were d unless reasonable cause we examined this return/report, BYRON NUGENT Enter name of individu Enter name of individu	5c 5d(1) 5d(2) 5e se is established ort, including, if a and to the best of all signing as plan all signing as employed as employed.	11 12 13 14 15 16 17 18 19 19 19 19 19 19 19 19 19
complete this item) d(1) Total number of active d(2) Total number of active e Number of participants the less than 100% vested Caution: A penalty for the la Under penalties of perjury and SB or Schedule MB complete belief, it is true, correct, and of SIGN HERE Signature of pla SIGN HERE Signature of em	e participants at the beginning of the per participants at the end of the plan year at terminated employment during the participants at terminated employment during the participant of this return do other penalties set forth in the instruction of the penalties set forth in the instruction of the penalties set forth in the instruction of the penalties are forth in the instruction of the penalties of the penalties are discontinuously at the participant of the partici	plan year with accrued be rn/report will be assesse uctions, I declare that I have as well as the electronic vertical Date	enefit plans do not enefits that were d unless reasonable cause we examined this return/report, BYRON NUGENT Enter name of individu Enter name of individu	5c 5d(1) 5d(2) 5e se is established ort, including, if a and to the best of all signing as plan all signing as employed as employed.	11 12 13 14 15 16 17 18 19 19 19 19 19 19 19 19 19

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b .	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of a cunder 29 CFR 2520.104-46? (See instructions on waiver eligibility a figure answered "No" to either line 6a or line 6b, the plan cannot the plan is it asserted under the PRCC in	an indeper and condit ot use Fo	ndent qualified public accounta tions.) orm 5500-SF and must instead	nt (IQ	PA) Form	5500.	X Yes No
	f the plan is a defined benefit plan, is it covered under the PBGC in	surance p	orogram (see ERISA section 40	121) ? .		res	No Not determined
Par					1		
	Plan Assets and Liabilities	_	(a) Beginning of Yea				(b) End of Year 160698
	Fotal plan assets	7a	1400	000			100090
	Fotal plan liabilities	7b	1486	558			160698
	Net plan assets (subtract line 7b from line 7a)	7c		,00	-		
	ncome, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount				(b) Total
	1) Employers	8a(1)	17	' 66			
	2) Participants	8a(2)	34	189			
(3) Others (including rollovers)	8a(3)					
b (Other income (loss)	8b	67	' 85			
	Fotal income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					12040
	Benefits paid (including direct rollovers and insurance premiums						
	o provide benefits)	8d					
	Certain deemed and/or corrective distributions (see instructions)	8e					
	Administrative service providers (salaries, fees, commissions)	8f					
-	Other expenses	8g					0
	Fotal expenses (add lines 8d, 8e, 8f, and 8g)	8h					12040
	Net income (loss) (subtract line 8h from line 8c)	8i					12040
Part		8j					
b	2E 2F 2G 2J 2K 2T 3D If the plan provides welfare benefits, enter the applicable welfare fe V Compliance Questions	eature cod	les from the List of Plan Charad	cterist	ic Cod	les in t	he instructions:
10	During the plan year:				Yes	No	Amount
a b	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu Were there any nonexempt transactions with any party-in-interest.)	iciary Cor	rection Program)	10a		X	
	on line 10a.)	`	•	10b		X	
С	Was the plan covered by a fidelity bond?			10c	X		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 instructions.)	of the ben	efits under the plan? (See	10e		X	
f	Has the plan failed to provide any benefit when due under the plan	າ?		10f		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as	s of year e	end.)	10g		X	
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	See instru	uctions and 29 CFR	10h		X	
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101			10i			
Part	VI Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirements 5500) and line 11a below)						
11a	Enter the unpaid minimum required contribution for current year from	om Sched	dule SB (Form 5500) line 39			11a	<u> </u>
12	Is this a defined contribution plan subject to the minimum funding			or se	ction (302 of	ERISA? Yes X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,						
а	If a waiver of the minimum funding standard for a prior year is bein granting the waiver.	-			, and e	enter th Day	

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lf :	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?	X	Yes N	10	
	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 PBGC?	e 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.)	s) to			
1	3c(1) Name of plan(s):	13c(2) E	IN(s)	13c(3	B) PN(s)
			_		

14b Trust's EIN

Part VIII Trust Information (optional)

14a Name of trust

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).

2014

OMB Nos. 1210-0110 1210-0089

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

This Form is Open to Public Inspection

Part I		rt Identification Informatior							
For calenda	ar plan year 2014 or	fiscal plan year beginning	01/01/2014 an	nd ending	12/31/2014				
A This ret	urn/report is for:	X a single-employer plan	of participating employer inforn	nultiple-employer plan (not multiemployer) (Filers checking this box must attach a participating employer information in accordance with the form instructions)					
B This retu	ırn/report is	the first return/report	a one-participant plan a foreign plan the first return/report the final return/report						
		an amended return/report	a short plan year return/report (less than 12 months)				
C Check t	oox if filing under:	X Form 5558	automatic extension		DFVC program				
		special extension (enter desc	ription)						
Part II	Basic Plan Inf	ormation—enter all requested in	formation						
1a Name KTS/AUS		ETIREMENT SAVINGS PLAN	I	1b	Three-digit plan number (PN) ▶				
				1c	Effective date of plan 01/01/1995				
2a Plan sp KTS RES	oonsor's name and a STAURANT & BA	ddress; include room or suite numb AR, INC.	er (employer, if for a single-employer	r plan) 2b	Employer Identification Number (EIN) 61-1064092				
2300 LE	EXINGTON ROAL				Sponsor's telephone number 502-458-8668				
LOUSIVI		KY 40206-282	1	2d	Business code (see instructions) 722511				
3a Plan ac	dministrator's name a	and address Same as Plan Spon	sor.	3b	Administrator's EIN				
KTS RES	TAURANT & BA	AR, INC.		3c	61-1064092 Administrator's telephone number				
2300 LE	XINGTON ROAL			1	502-458-8668				
LOUSIVI	LLE	KY 40206-2821							
name,	EIN, and the plan no	ne plan sponsor has changed since umber from the last return/report.	the last return/report filed for this plan	n, enter the 4b	EIN				
_a Sponso				4c	PN				
					a 23				
b Total n	umber of participant	s at the end of the plan year		5	b 11				
			he plan year (defined benefit plans d		c ₁₁				
d(1) Tota	I number of active pa	articipants at the beginning of the pl	an year	5d(1)				
d(2) Tota	I number of active p	articipants at the end of the plan yea	ır		10				
		erminated employment during the p	lan year with accrued benefits that w	/ere 5	e 0				
Caution: A	penalty for the late	or incomplete filing of this return	/report will be assessed unless re	asonable cause is					
Under pena	Ities of perjury and o	ther penalties set forth in the instruc	tions. I declare that I have examined	this return/report in	cluding if applicable a Schodule				
SB or Scheo	dule MB completed a ue, correct, and com	and signed by an enrolled actuary, a	s well as the electronic version of this	s return/report, and t	to the best of my knowledge and				
STENSIA (U.S.)	1)	ipiete.	9/02/15 DYPON	NUGENT					
SIGN HERE	Signature of plan	administrator	1/=2/	4 1 T	ning as plan administrator				
SIGN	Pm	TAX A	0.//	NUGENT	rang ao pian administrator				
HERE	Signature of emplo	oyer/plan sponsor	Date Enter na	ame of individual sig	ning as employer or plan sponsor				
Preparer s n	ame (including inm	name, ii applicable) and address (in	clude room or suite number) (option:	al) Prep	arer's telephone number (optional)				
For Paperwo	rk Reduction Act Notic	ce and OMB Control Numbers, see the	instructions for Form 5500-SE		Form 5500-SE (2014)				

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Pag	e	Z

6a b	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility	an indeper	ndent qualified public account ions.)	ant (IC	QPA)				X Yes		No No
_	If you answered "No" to either line 6a or line 6b, the plan can							_			
	If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance p	rogram (see ERISA section 4	021)?		Yes	∐ No _	No	t deter	mine	∍d
	rt III Financial Information	1									
7	Plan Assets and Liabilities		(a) Beginning of Ye	ar	\perp		(b) End	of \	/ear		
	Total plan assets		1	486	58		170100000000000000000000000000000000000		- :	L60	698
	Total plan liabilities										
	Net plan assets (subtract line 7b from line 7a)	7c	1	486	58					L60	698
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount	(a) Amount			(b)	Γota	I		
	Contributions received or receivable from: (1) Employers	8a(1)		176	56			ď.			
	(2) Participants	8a(2)		348	39						
	(3) Others (including rollovers)	8a(3)							2.4	94	
	Other income (loss)	8b		678	35				10		
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c								12	040
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d									
_	Certain deemed and/or corrective distributions (see instructions)	8e	A MANAGEMENT OF THE PROPERTY O		表面			Ek.			
f_	Administrative service providers (salaries, fees, commissions)	8f						DIT.			
g	Other expenses	8g			16						
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h									0
_ <u>i</u> _	Net income (loss) (subtract line 8h from line 8c)	8i		100	10					12	040
J	Transfers to (from) the plan (see instructions)	8j			a sa						
Part	If the plan provides welfare benefits, enter the applicable welfare fe	eature code	s from the List of Plan Charac	cterist	ic Cod	les in t	the instruct	ions:			
10	During the plan year:		**************************************		Yes	No		_	-		
а	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	tions within	the time period described in	10a	103	Х		Am	ount		
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	? (Do not in	clude transactions reported	10b		х					
С	Was the plan covered by a fidelity bond?			10c	Х				2	000	000
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	fidelity bond	d, that was caused by fraud			Х				000	
е	Were any fees or commissions paid to any brokers, agents, or oth			10d		-					
	insurance service, or other organization that provides some or all or instructions.)	of the benef	fits under the plan? (See	10e		Х					
f	Has the plan failed to provide any benefit when due under the plan	1?		10f		Х					
g	Did the plan have any participant loans? (If "Yes," enter amount as	of year en	d.)	10g		Х					
h	If this is an individual account plan, was there a blackout period? (32520.101-3.)	See instruc	tions and 29 CFR	10h		Х		A.			
i	If 10h was answered "Yes," check the box if you either provided th exceptions to providing the notice applied under 29 CFR 2520.101	e required i	notice or one of the	10i							
Part	VI Pension Funding Compliance									-12-11	
11	Is this a defined benefit plan subject to minimum funding requireme 5500) and line 11a below)	ents? (If "Ye	es," see instructions and com	plete	Sched	ule SE	(Form		Yes		Wo
11a	Enter the unpaid minimum required contribution for current year fro					11a					
12	Is this a defined contribution plan subject to the minimum funding r	equiremen	ts of section 412 of the Code				ERISA?		Yes	1 X	No
a	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, If a waiver of the minimum funding standard for a prior year is being greating the waiver.	g amortized	I in this plan year, see instruc	tions,	and e	_				ng	
	granting the waiver.		Mont	n		Day		Yea	r		

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	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13					
t	Enter the minimum required contribution for this plan year		12b			
_						
	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 negative amount)	of a	12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?			Yes	П No	П ма
Part	VII Plan Terminations and Transfers of Assets					I WA
13a	Has a resolution to terminate the plan been adopted in any plan year?		XY	'es I	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 of the PBGC?	under the c	ontrol		☐ Yes	s 🖾 No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the which assets or liabilities were transferred. (See instructions.)	ne plan(s) t	0			NO 140
1	3c(1) Name of plan(s):	13	Bc(2) EIN	V(e)	120/3	DNI(a)
			(L) LII	1(3)	130(B) PN(s)
Part	VIII Trust Information (optional)					
	Name of trust	1	4b Tru	ıst's EIN		