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).

Revenue Code (the Code).

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

OMB Nos. 1210-0110 1210-0089

2014

This Form is Open to Public Inspection

Part I		<u>t Identification Informatio</u>	n						
For calend	ar plan year 2014 or	fiscal plan year beginning 01/01/2	2014	and ending 12/	31/2014				
A This re	turn/report is for:	a single-employer plan							
		a one-participant plan	a foreign plan						
B This retu	urn/report is	the first return/report	the final return/report						
		an amended return/report	a short plan year retu	ırn/report (less than 12 mo	onths)				
C Check	box if filing under:	Form 5558	ш		DFVC p	rogram			
		special extension (enter des	cription)						
Part II	Basic Plan Inf	ormation—enter all requested in	nformation						
					1b Three-digit				
CHARLES [HORNING, DDS, F	SC EMPLOYEE PROFIT SHARIN	G PLAN		plan numb				
					` '	002			
			ber (employer, if for a singl	e-employer plan)	2b Employer Identification Number				
0470 MALL F	2045				•	•			
3a Plan a	dministrator's name	and address Same as Plan Spor	nsor.						
DR. CHARLE	ES D. HORNING				_				
		FLORE	NCE, KY 41042			·			
			e the last return/report filed	for this plan, enter the	4b EIN				
a Spons	or's name				4c PN				
5a Total	number of participan	ts at the beginning of the plan year			5a	7			
b Total	number of participan	ts at the end of the plan year			5b	7			
					5c	4			
d(1) Tot	al number of active p	participants at the beginning of the p	olan year		5d(1)	7			
d(2) Tot	al number of active	participants at the end of the plan ye	ear		-	6			
		. ,	. ,	nefits that were	5e	C			
				l unless reasonable cau	ise is established	1			
Under pen SB or Sche	alties of perjury and edule MB completed	other penalties set forth in the instru and signed by an enrolled actuary,	uctions, I declare that I hav	e examined this return/rep	ort, including, if a	pplicable, a Schedule			
			10/07/2015	CHARLES D HORNIN	G				
HERE	Signature of plan	administrator	Date	Enter name of individual signing as plar		n administrator			
SIGN									
HERE	Signature of employer/plan energy		Date	Enter name of individu	ual signing as emi	plover or plan sponsor			
Preparer's									
A This return/report is for: a one-participant plan a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participants of the plan participant plan a one-participant plan a foreign plan a short plan year return/report (less than 12 months) C Check box if filing under: Form 5558 automatic extension DFVC program									

	Form 5500-SF 2014		Page 2								
b	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)								□ □	es [No No
C	f the plan is a defined benefit plan, is it covered under the PBGC in	nsurance p	rogram (see ERISA section 40	21)?		Yes	No		lot de	ermir	ned
Par	t III Financial Information										
7	Plan Assets and Liabilities		(a) Beginning of Yea				(b) Eı	nd of			
<u>a</u>	Total plan assets	. 7a	10508	378					110	0551	
	Total plan liabilities	. 7b	10500	70					110	0554	
	Net plan assets (subtract line 7b from line 7a)									0551	
	ncome, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount				(b) Tot	al		
	(1) Employers	8a(1)									
	(2) Participants	8a(2)	41	196							
	(3) Others (including rollovers)	8a(3)									
	Other income (loss)	8b	812	233							
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							8	5429	
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d	308	332							
	Certain deemed and/or corrective distributions (see instructions)	8e									
f	Administrative service providers (salaries, fees, commissions)	8f									
g	Other expenses										
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							3	5756	
	Net income (loss) (subtract line 8h from line 8c)	8i							4	9673	
j	Transfers to (from) the plan (see instructions)	8j									
b Part	If the plan provides welfare benefits, enter the applicable welfare for V Compliance Questions	eature cod	es from the List of Plan Charad	cterist	tic Cod	des in t	he instru	iction	s:		
10	During the plan year:				Yes	No		Α	moun	t	
	Was there a failure to transmit to the plan any participant contribution 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidulation)	uciary Cori	rection Program)	10a		X					
	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		X					
	Was the plan covered by a fidelity bond?			10c	X					10	5000
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	n?		10f		X					
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	end.)	10g		X					
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	•		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 2520.10			10i							
Part	VI Pension Funding Compliance										
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)								Y	es X	No
<u>11a</u>	Enter the unpaid minimum required contribution for current year fr	om Sched	ule SB (Form 5500) line 39			11a			_		_
12	Is this a defined contribution plan subject to the minimum funding	requireme	ents of section 412 of the Code	or se	ection	302 of	ERISA?		Υ	es X	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,					, .	<u> </u>				
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	-			, and 6	enter th Day			letter ear _	rulin	J

	Form 5500-SF 2014	Page 3 - 1					
lf :	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (For	m 5500), and skip to lin	e 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 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 the	nis year		13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferred the PBGC?		•	ontrol		Yes	(No
С	If during this plan year, any assets or liabilities were transferred from this pla which assets or liabilities were transferred. (See instructions.)	in to another plan(s), ide	ntify the plan(s) to)			
1	3c(1) Name of plan(s):		130	c(2) EI	N(s)	13c(3) P	N(s)
			1			l	

14b Trust's EIN

Part VIII Trust Information (optional)

14a Name of trust

Form 5500-SF

Department of the Treasury Internal Revenue Service

Pension Benefit Guaranty Corporation

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).

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

OMB Nos. 1210-0110 1210-0089

2014

This Form is Open to Public Inspection

Part I	Annual Report	Identification Information	01 101	/2014	and ending	12/31/2	014		
For calendar p	olan year 2014 or fi	scal plan year beginning	01/01	/2014			box must attach a list		
A This return	n/report is for:	☑ a single-employer plan	of part	icipating employer	(not multiemployer) (i information in accorda	ance with the form	instructions)		
		a one-participant plan	a forei						
B This return	/report is	the first return/report		al return/report					
		an amended return/report	a shor	t plan year return/re	eport (less than 12 mo	onths)			
C Check box	if filing under:	☑ Form 5558		natic extension		DFVC pro	gram		
		special extension (enter descri	ription)						
Part II	Basic Plan Info	ormation—enter all requested in	formation						
1a Name of						1b Three-digit plan number			
		DOG EMDLOVEE				(PN)	002		
CHARLES	D HORNING, SHARING PLAN	DDS, PSC EMPLOYEE				1c Effective da	te of plan		
PROFIL	DUTUANT	•				08/01/19	985		
20 Diamana	neer's name and a	ddress; include room or suite numb	per (employ	er, if for a single-em	ployer plan)	The second of th	entification Number		
CHARTES	D HORNING,	DDS., PSC				(EIN) 61-1			
CHARLES	B HORNING,					The state of the s	elephone number		
						(859) 52	de (see instructions)		
8172 MA	LL ROAD					DOMESTIC ACCORDINATION FOR THE	ide (see ilistractions)		
FLORENC	F			KY 4	11042	621210 3b Administrate	or's FIN		
		and address Same as Plan Spon	ISOF.			61-1029	356		
DR. CHARLES	D. HORNING						or's telephone number		
						(859) 5	25-7775		
8172 MALL RO	DAD								
				KY	1042				
FLORENCE		the plan sponsor has changed since	e the last re			4b EIN			
name,	EIN, and the plan r	number from the last return/report.	***************************************	9000409/090004		4c PN			
a Spons	sor's name	its at the beginning of the plan year				5a	7		
5a Total n	umber of participar	its at the beginning of the plan year				5b	7		
c Numbe	r of narticinante wi	nts at the end of the plan yearth account balances as of the end o	of the plan y	rear (defined benefi	t plans do not	5c	4		
comple	to this item)	participants at the beginning of the				5d(1)	7		
200						5d(2)	6		
d(2) Tota	I number of active	participants at the end of the plan y t terminated employment during the	e plan year	with accrued benef	its that were	5e			
loce the	an 100% vested						. 0		
Caution: A	penalty for the la	te or incomplete filing of this retu	urn/report \	will be assessed u	nless reasonable ca	use is establishe	d. applicable a Schedule		
Under pena SB or Sche	alties of perjury and dule MB completed	other penalties set forth in the insti d and signed by an enrolled actuary	ructions, I d , as well as	eclare that I have e the electronic vers	ion of this return/repo	rt, and to the best	of my knowledge and		
belief, it is t	rue, correct, and ch	DIIIDIBIO.			CHARLES D HO	RNING			
SIGN	0.	Ø		Date/7/1		vidual signing as plan administrator			
HERE	Signature of pla	n altiministrator		uale/ / / l					
SIGN		XI)		10/6/15	CHARLES D HO	DESCRIPTION OF THE PERSON OF T	ployer or plan sponsor		
HERE	Signature of em	ployer/pen sponsor	(include 10	Date /9//	Lnter name of indiv	Preparer's teler	phone number (optional)		
Preparer's	name (including fir	m name, (Papplicable) and address	(include ro	om or suite number	, (Spanial)				
Non-control of the control of the co					D a Choose Co. Date Advantage Co.				
1					And the second s		Form 5500-SF (2014)		

Form 5500-SF 2014		Page 2		-			
						🛭 🛣	res No
6a Were all of the plan's assets during the plan year invested in eligible	e assets? (S	ee instructions.)	(IOPA	٠٠٠٠٠٠		🔼	
b Are you claiming a waiver of the annual examination and report of a	n independe	rit qualified public doods italia	(······			Yes No
	of fine Louisi	JJUU-OI GIIG IIIGGE III-					
c If the plan is a defined benefit plan, is it covered under the PBGC in	surance prog	gram (see ERISA section 402	1)?	۱ []	res N	o Not de	etermined
			W = W = 0				
		(a) Beginning of Year			(b)	End of Yea	r
	7a	1,050,	878			1	,100,551
a Total plan assets b Total plan liabilities	7b				W03-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2		
C Net plan assets (subtract line 7b from line 7a)	7c	1,050,	878			1	,100,551
in a finite plan Veer		(a) Amount				(b) Total	-
Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:							
(1) Employers	8a(1)		100	+			
(2) Participants	8a(2)	4,	,196				
(3) Others (including rollovers)	8a(3)	0.4	000	-			
b Other income (loss)	8b	81,	, 233				85,429
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c						03,423
d Benefits paid (including direct rollovers and insurance premiums	8d	30	,832				
to provide benefits) e Certain deemed and/or corrective distributions (see instructions)	8e						
f Administrative service providers (salaries, fees, commissions)	. 8f						
	. 8g	4	,924	1			
g Other expenses	. 8h						35,756
i Net income (loss) (subtract line 8h from line 8c)	-						49,673
i Transfers to (from) the plan (see instructions)	- 8i						
Part IV Plan Characteristics	1 9 1				appate 2000		
9a If the plan provides pension benefits, enter the applicable pension 2E 2H 2J 3D 2F b If the plan provides welfare benefits, enter the applicable welfare							
Part V Compliance Questions				Yes	No	Amo	unt
10 During the plan year:		u u Janarihad in	-	165	140	Ame	Junt
Was there a failure to transmit to the plan any participant contrib 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fig.	utions within	the time period described in ection Program)	10a		Х		
b Were there any nonexempt transactions with any party-in-interes on line 10a.)	st? (Do not ir	nclude transactions reported	10b		Х		
c Was the plan covered by a fidelity bond?			10c	Х			105,000
C Was the plan covered by a fidelity borid?	's fidelity bor	nd that was caused by fraud					
d Did the plan have a loss, whether or not reimbursed by the plan or dishonesty?			10d		X		
e Were any fees or commissions paid to any brokers, agents, or or	other persons all of the bene	s by an insurance carrier, efits under the plan? (See	10e		X		
instructions.)					Х		
f Has the plan failed to provide any benefit when due under the p g Did the plan have any participant loans? (If "Yes," enter amount	as of year e	nd.)	10f		Х		
b If this is an individual account plan, was there a blackout period	? (See instru	ictions and 29 CFR				3.4	
i If 10h was answered "Yes," check the box if you either provided			10h	-	X		
exceptions to providing the notice applied under 29 CFR 2520.	101-3		10i				
Part VI Pension Funding Compliance 11 Is this a defined benefit plan subject to minimum funding require	oments? /lf "	Yes" see instructions and con	nplete	Sche	dule SB (I	Form _	
5500 and line 11a below)							Yes X No
11a Enter the unpaid minimum required contribution for current year	r from Sched	lule SB (Form 5500) line 39	lo ==:	octio-	11a	RISA2 [Yes X No
12 Is this a defined contribution plan subject to the minimum fundi	ng requireme	ents of section 412 of the Cou	e or s	ecuor	1 302 01 EI	NOAL	1.55 11.0
	au on applic	ahla)			8		etter ruling
a If a waiver of the minimum funding standard for a prior year is b granting the waiver.	eing amortiz	eu III tilis piait year, see ilistit Mo	nth_	-, -, -, -	Day_	Ye	ar

	Form 5500-SF 2014 Page 3 -					
lf y	rou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. Enter the minimum required contribution for this plan year		12b			
			12c			and Pier
c d	Enter the amount contributed by the employer to the plan for this plan year	Ula	12d			
e	negative amount)			Yes	No	N/A
Part	VII Plan Terminations and Transfers of Assets Has a resolution to terminate the plan been adopted in any plan year?		Y	es X	No	allocation and a second
13a	If "Ves." 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 brough	under the	The second second		Ye	s X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify which assets or liabilities were transferred. (See instructions.)			IN(a)	130	(3) PN(s)
	13c(1) Name of plan(s):		13c(2) E	114(5)	100	(0) 1 11(0)
						110000000000000000000000000000000000000
-	VIII Trust Information (optional) Name of trust		14b ⊤	rust's EIN	I	-