## Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

**HERE** 

SIGN HERE 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.

1210-0089

OMB Nos. 1210-0110

2015

This Form is Open to Public Inspection

Part I	Annual Report	<b>Identification Information</b>						
For calenda	ar plan year 2015 or fi	scal plan year beginning 01/01/2	2015		and ending 12	2/31/20	015	
A This ret	urn/report is for:	a single-employer plan a one-participant plan		cipating emp	an (not multiemployer) ployer information in ac		-	
<b>B</b> This retu	urn/report is	the first return/report an amended return/report	the final retu		/report (less than 12 m	onths)		
C Check I	box if filing under:	Form 5558 special extension (enter description)	automatic e	extension			DFVC progr	am
Part II	Basic Plan Info	prmation—enter all requested in	formation					
1a Name						1b	Three-digit plan number (PN)	001
						1c	Effective date of 01/01	plan 1/2001
Mailing	g address (include roo	yer, if for a single-employer plan) m, apt., suite no. and street, or P.C e, country, and ZIP or foreign post		a aga inatri	uctions)	2b	Employer Identifi (EIN) 11-3	ication Number 155681
•	DLS & SPAS, INC.	e, country, and zir or loreign post	ai code (ii foreigi	i, see ilisiit	ictions)	2c	Sponsor's teleph 516-79	none number 99-0900
	CK ROAD #F UA, NY 11758					2d	Business code (s	,
<b>3a</b> Plan a	dministrator's name ar	nd address XSame as Plan Spons	sor.				Administrator's E	EIN elephone number
		e plan sponsor has changed since mber from the last return/report.	the last return/re	port filed fo	r this plan, enter the	4b	EIN	
	or's name					4c	PN	
<b>5a</b> Total i	number of participants	at the beginning of the plan year				5	а	1
<b>b</b> Total i	number of participants	at the end of the plan year				51	o	1
<b>C</b> Numb	er of participants with	account balances as of the end of	the plan year (de	efined bene	fit plans do not	50	C	1
<b>d(1)</b> Tota	al number of active pa	rticipants at the beginning of the pl	an year			5d(	(1)	1
		rticipants at the end of the plan year				5d(	(2)	1
<b>e</b> Numb	per of participants that	terminated employment during the	plan year with a	ccrued ben	efits that were less	50	е	0
		or incomplete filing of this return						
SB or Sche		her penalties set forth in the instructed actuary, a plete.						
SIGN	Filed with authorized	valid electronic signature	00/14/2	016	CHRIS KOWAI SKI			

Date

Date

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

Signature of plan administrator

Signature of employer/plan sponsor

Enter name of individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor

Preparer's telephone number

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<ul> <li>Were all of the plan's assets during the plan year invested in eligib</li> <li>Are you claiming a waiver of the annual examination and report of a under 29 CFR 2520.104-46? (See instructions on waiver eligibility a lf you answered "No" to either line 6a or line 6b, the plan cannot be a second to the plan cannot be a second</li></ul>	an independendendendendendendendendendendendende	dent qualified public a ons.) m 5500-SF and mus	ccount	ant (IQ	PA)  Form	5500.		X	Yes Yes	No No
C If the plan is a defined benefit plan, is it covered under the PBGC in	surance pr	ogram (see ERISA se	ection 4	021)? .		Yes	No	Not	determ	ined
Part III Financial Information					-					
7 Plan Assets and Liabilities		(a) Beginning					(b) En	d of Ye		
a Total plan assets	7a		49	016					6313	
<b>b</b> Total plan liabilities	7b		40	0						0
C Net plan assets (subtract line 7b from line 7a)	7c			016	-				6313	٥
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from:		(a) Amou	ınt				(b)	Total		
(1) Employers	8a(1)		17	258						
(2) Participants	8a(2)			0						
(3) Others (including rollovers)	8a(3)			0						
<b>b</b> Other income (loss)	8b		-3	138						
<b>C</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c								1412	0
Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d			0						
Certain deemed and/or corrective distributions (see instructions)	8e			0						
f Administrative service providers (salaries, fees, commissions)	8f			0						
g Other expenses	8g			0						
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								(	0
i Net income (loss) (subtract line 8h from line 8c)	8i								1412	0
j Transfers to (from) the plan (see instructions)	8j									
Part IV Plan Characteristics										
9a If the plan provides pension benefits, enter the applicable pension	feature cod	des from the List of Pla	an Cha	racteris	stic Co	des in t	he instr	uctions	:	
B If the plan provides welfare benefits, enter the applicable welfare fe	oaturo codo	os from the List of Pla	n Char	octorict	ic Coc	loc in th	o inetru	ctions:		
in the plan provides wellare benefits, effer the applicable wellare is	eature coue	es nom the List of Fia	ii Cilaia	aciensi	ic Coc	162 111 111	e msuu	Clions.		
Part V Compliance Questions										
10 During the plan year:				Yes	No	N/A		Am	ount	
Was there a failure to transmit to the plan any participant contribu described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary Fi	duciary Correction	10a		X					
<b>b</b> Were there any nonexempt transactions with any party-in-interest										
reported on line 10a.)			10b		X					
C Was the plan covered by a fidelity bond?			10c		X					
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		X					
Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som the plan? (See instructions.)	ne or all of t	he benefits under	10e		X					
f Has the plan failed to provide any benefit when due under the plan			10f		Χ					
g Did the plan have any participant loans? (If "Yes," enter amount a					X					
h If this is an individual account plan, was there a blackout period?	(See instru	ctions and 29 CFR	10g		X					
i If 10h was answered "Yes," check the box if you either provided the	ne required	notice or one of the	10h							
exceptions to providing the notice applied under 29 CFR 2520.10:  j Did the plan trust incur unrelated business taxable income?			10i 10i		X					
Part VI Pension Funding Compliance			IUJ	<u> </u>	<u> </u>		<u> </u>			
11 Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)									Yes	X No
11a Enter the unpaid minimum required contribution for all years from						11a		<u> </u>	<u> </u>	
12 Is this a defined contribution plan subject to the minimum funding							RISA?.		Yes	X No

	F	orm 5500-SF 2015 Page <b>3</b> - 1					
	_ `	s," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)					
а		aiver of the minimum funding standard for a prior year is being amortized in this plan year, see inc ng the waiver		enter the Day	date of t	he letter rul Year	ing
lf		mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line		Duy_		1 oui	
b	Enter t	ne minimum required contribution for this plan year		12b			
С	Enter th	ne amount contributed by the employer to the plan for this plan year		12c			
d		ct the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the		12d			
		ve amount)e minimum funding amount reported on line 12d be met by the funding deadline?		П	Yes	No 🗌	N/A
Part		Plan Terminations and Transfers of Assets			100	110	1471
		resolution to terminate the plan been adopted in any plan year?			Yes	s X No	
		s," 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	ght under the co	ontrol		Yes X	No
С	If duri	ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identiassets or liabilities were transferred. (See instructions.)					
•	13c(1) N	lame of plan(s):	13c(2)	EIN(s)		<b>13c(3)</b> F	PN(s)
Part	: VIII	Trust Information					
14a	Name o	f trust		14b 1	Γrust's EIN	١	
14c	Name	of trustee or custodian		14d	Trustee's	or custodia	an's
	rianio	of tubics of suctorial		telephone number			
Par	t IX	IRS Compliance Questions					
15a	Is the	plan a 401(k) plan?		Ye	S	No	
15b		"how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals an ng contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		Design-based safe ADP/ACP harbor test method			
<b>15c</b> If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?						No	
16a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under secti	on 410(b):		atio ercentage st		rage efit test
16b		he plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by come with any other plans under the permissive aggregation rules?		Ye	s	No	
17a	Has the	e plan been timely amended for all required tax law changes?		Ye	S	No	N/A
17b		ne last plan amendment/restatement for the required tax law changes was adopted//law changes and codes).	Enter the ap	plicable	code	(See ins	tructions
17c		lan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter pland the letter yellower. I and the letter's serial references and the letter's serial references and the letter's serial references.		t to a fa	vorable II	RS opinion	or
17d	If the p	lan is an individually-designed plan and received a favorable determination letter from the IRS, e ination letter/		the plai	n's last fav	vorable	
18		Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2, American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin		Yes	;	No	
19	Were in	n-service distributions made during the plan year?		Ye	s	No	
	If "Yes	" enter amount		19			
20		equired minimum distributions made to 5% owners who have attained age 70 $\frac{1}{2}$ (regardless of w ), as required under section 401(a)(9)?		Ye	s	No	N/A

## 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

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

OMB Nos. 1210-0110 1210-0089

2015

This Form is Open to Public Inspection

Part		Identification Information				
For call	endar plan year 2015 or fi		01/01/2015	and ending	12/31/201	5
	s return/report is for:	a single-employer plan  a one-participant plan  the first return/report	a list of participating a foreign plan	olan (not multiemployer) employer information in	(Filers checking this accordance with the	s box must attach form instructions)
	returniepur is.	an amended return/report	the final return/report a short plan year retu	rn/report (less than 12 r	nonths)	
C Che	eck box if filing under:	Form 5558 special extension (enter descr	automatic extension iption)		DFVC pr	ogram
Part	II Basic Plan Info	ormation enter all requested	information			
	ame of plan	, Inc. Retirement Plan			1b Three-digit plan number (PN) ▶	001
					1c Effective da 01/01/20	
Ma	ailing Address (include roo	oyer, if for a single-employer plan) om, apt., suite no. and street or P.O ce, country, and ZIP or foreign post	. Box) al code (if foreign, see ins	ructions)	2b Employer Id (EIN) 11-	entification Number 3155681
Pe	equa Pools & Spas	, Inc.			(516) 79	
41	50 Merrick Road	#F			2d Business co 238900	de (see instructions)
	Massapequa NY 11758	nd address 🗓 Same as Plan Spo			3b Administrate	
		e plan sponsor has changed since t mber from the last return/report.	the last return/report filed t	or this plan, enter the	4b EIN	or's telephone number
a Sp	onsor's name				4c PN	
		at the beginning of the plan year			5a	11
	the state of the s	at the end of the plan year			5b	1
		account balances as of the end of t			5c	1
d(1)	Total number of active par	ticipants at the beginning of the pla	n year	······································	5d(1)	1
		ticipants at the end of the plan year			5d(2)	1
	전기 전에 됐다면 되었다. 그리나 이 집에 집에 가면 하지만 하면 하게 되었다. 그 이 없는데 뭐라고 하는데 하다 하나 하는데 없다.	terminated employment during the p	(1) - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		5e	0
Cautio	n: A penalty for the late	or incomplete filing of this return	n/report will be assessed	unless reasonable ca	use is established	
SB or	penalties of perjury and o Schedule MB completed a it is true, correct and com-	ther penalties set forth in the instruction signed by an enrolled actuary, a plete.	ctions, I declare that I have as well as the electronic ve	examined this return/re rsion of this return/repor	eport, including, if ap rt, and to the best of	plicable, a Schedule my knowledge and
SIGN	CRAIN	7		Chris Kowalski		
HERE	/ /	ninistrator	Date 9/19/10	Enter name of individu	al signing as plan a	dministrator
SIGN	(ind)	-		Chris Kowalski		
HERE			Date 9/14/16	Enter name of individu		
Prepar	er's name (including firm i	name, if applicable) and address; in	iclude room of suite numb	er .	Preparer's telepho	one number
		i				

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

Form 5500-SF (2015) V.150123

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6a Were all of the plan's assets during the plan year invested in eligible	e assets? (S	See instructions.)					[X]Ye	s 🗍 No
b Are you claiming a waiver of the annual examination and report of a								
under 29 CFR 2520.104-46? (See instructions on waiver eligibility a If you answered "No" to either line 6a or line 6b, the plan cannot	and condition	ns.)	*				XYe	s No
c If the plan is a defined benefit plan, is it covered under the PBGC in						☐ No	Not	determined
Part III Financial Information								
7 Plan Assets and Liabilities	T	(a) Beginning of Ye	ir	T		(b) End	of Year	
a Total plan assets	. 7a	49,	-	+		(-,	- 1001	3,136
b Total plan liabilities	7b	45,	0	+-				0
C Net plan assets (subtract line 7b from line 7a)	. 7c	49,		_			6	3,136
8 Income, Expenses, and Transfers for this Plan Year	10	(a) Amount	,,,,	1		(b) T	Total	3,230
a Contributions received or receivable from:	1			+-			- 200	- 7
(1) Employers		17,	-	-				
(2) Participants	8a(2)		0	-				
(3) Others (including rollovers)	1		. 0	1				
b Other income (loss)	. 8b	(3,1	18)	+				
Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)     Benefits paid (including direct rollovers and insurance premiums	- 8c				-		14	4,120
to provide benefits)	8d		0				11.3	
e Certain deemed and/or corrective distributions (see instructions)	8e		0					
f Administrative service providers (salaries, fees, commissions)	8f		0			, 3 F z	1.5	12.72
g Other expenses	. 8g		0	-				
h Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h	* * * * * * * * * * * * * * * * * * *						0
i Net income (loss) (subtract line 8h from line 8c)	8i		0.10		14,120			
Transfers to (from) the plan (see instructions)	. 8j			100	44		7	
b If the plan provides welfare benefits, enter the applicable welfare fe  Part V Compliance Questions	ature codes	from the List of Plan Charact	eristic	Codes	s in the	instructio	ins:	
10 During the plan year.			Yes	No	NA		Amoun	t
a Was there a failure to transmit to the plan any participant contribu	itions within	the time period				101		
described in 29 CFR 2510.3-102? (See instructions and DOL's V	oluntary Fide	uclary Correction						
Program)		10		x				
b Were there any nonexempt transactions with any party-in-interest reported on line 10a.)				х				
C Was the plan covered by a fidelity bond?				х				
d Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?	<u></u>	10		x				
<ul> <li>Were any fees or commissions paid to any brokers, agents, or other carrier, insurance service, or other organization that provides son the plan? (See instructions.)</li> </ul>	ne or all of th	ne benefits under		x				
f Has the plan failed to provide any benefit when due under the pla			-	x	7.7			
			-	-	-		_	
g Did the plan have any participant loans? (If "Yes," enter amount a			-	x	-			
h If this is an individual account plan, was there a blackout period? 2520.101-3.)			1	x		1.15.		1 1
i If 10h was answered "Yes," check the box if you either provided t exceptions to providing the notice applied under 29 CFR 2520.10	the required	notice or one of the				4		* 14 T
j Did the plan trust incur unrelated business taxable income?	***************************************	10		x				
Part VI Pension Funding Compliance								
Part VI Pension Funding Compliance  11 Is this a defined benefit plan subject to minimum funding required 5500) and line 11a below)		es," see instructions and com						es X No
11 Is this a defined benefit plan subject to minimum funding requiren		es," see instructions and com					.[	∕es Ⅺ No

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(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)			
a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see inst granting the waiver. Mont	h Da		te of the letter ruling Year
If 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	difference of the second	12b	
c 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 lef negative amount)		12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?		Ye	s No NA
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 of the PBGC?	under the cor	ntroi	☐ Yes ☒ No
C 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.)	the plan(s) to		
13c(1) Name of plan(s):	13c	2) EIN(s)	13c(3) PN(s)
		-	
Part VIII Trust Information			
14a Name of trust		14b Trust	s EIN
14c Name of trustee or custodian			ee or custodian's ne number
Part IX RS Compliance Questions			
15a Is the pian a 401(k) plan:		Yes	☐ No
15b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and ematching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		Design based harbor method	safe ADP/ACP test
15c If ADP/ACP test, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg. section 1.401(k)-2(a)(2)(ii) and 1.401(2(a)(2)(ii))?	m)-	Yes Yes	□ No
16a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section		Ratio Percen Test	atage Average Benefit Test
16b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combit this plan with any other plans under the permissive aggregation rules?		Yes	□ No
17a Has the Plan been timely amended for all required law changes?		Yes	□ No □ N/A
17b Date of the last plan amendment/restatement for the required tax law changes was adoptediiinstructions for tax law changes and codes).	.Enter the	applicable	code (See
17c If the plan sponsor is an adopter of a pre-approved master, prototype (M&P), or volume submitter plan that advisory letter, enter the date of that favorable letter / / and the letter's serial number.	er.		
17d If the plan is an individually-designed plan and recieved a favorable determination letter from IRS, please determination letter / /		of plan's la	st favorable
18 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) ha made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Isl		Yes	☐ No
19 Were in-service distributions made during the plan year?		Yes	□ No
If Yes, enter amount		19	· · · · · · · · · · · · · · · · · · ·
Were minimum required distributions made to 5% owners who have attained age 70 ½ (regardless of whet not retired) as required under section 401(a)(9)?		Yes	□ No □ N/A