Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Annual Report Identification Information

Part I

Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement

This form is required to be filed under sections 104 and 4065 of the Employee Retiremen Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Short Form Annual Return/Report of Small Employee

2016

This Form is Open to Public Inspection

OMB Nos. 1210-0110

1210-0089

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

For calend	ar pian year 2016 or f	iscal plan year beginning 01/01/2	2010	and ending 1	2/31/2016				
A This re	turn/report is for:	a single-employer plan		r plan (not multiemployer) (employer information in a					
		a one-participant plan	a foreign plan						
B This retu	urn/report is	the first return/report	the final return/repo	ort					
	•	an amended return/report	a short plan year re	eturn/report (less than 12 m	nonths)				
C Check	box if filing under:	Form 5558	automatic extensio	on	DFVC program				
Part II	Rasic Plan Infe	special extension (enter descontant) special extension (enter descontant)	. ,						
1a Name		ormation—enter an requested in	ioimation		1b Three-digit				
		MARCUS, P.S.C. RETIREMENT F	LAN		plan number (PN) ▶	001			
					1c Effective date of plan				
2a Plan s	nonsor's name (emple	oyer, if for a single-employer plan)				1/01/1987			
Mailing	g address (include roo	om, apt., suite no. and street, or P.C ce, country, and ZIP or foreign pos				entification Number I-1098034			
	K, ROWEKAMP, & DE	nstructions)	2c Sponsor's te	lephone number 491-4444					
					2d Business coo	de (see instructions)			
502 GREENI COVINGTON	UP STREET N KY 41011		54	11110					
0011110101	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,								
3a Plan a	dministrator's name a	nd address 🛛 Same as Plan Spo	nsor.		3b Administrato	r's EIN			
					3c Administrato	r's telephone number			
					30 Administrato	s telephone number			
4					41				
		e plan sponsor has changed since mber from the last return/report.	the last return/report file	ed for this plan, enter the	4b EIN				
a Spons	or's name				4c PN				
5a Total	number of participants	s at the beginning of the plan year.			5a	12			
		at the end of the plan year			5b	12			
		account balances as of the end of	. , , ,	•	5c	6			
d(1) Tot	al number of active pa	articipants at the beginning of the p	lan year		5d(1)	10			
		articipants at the end of the plan ye			5d(2)	11			
		t terminated employment during the			5e	C			
Caution: A	penalty for the late	or incomplete filing of this retur	n/report will be assess	ed unless reasonable ca					
SB or Sche		ther penalties set forth in the instru and signed by an enrolled actuary, aplete.							
SIGN		/valid electronic signature.	06/12/2017	STEPHEN WOLNITZE	ΞK				
HERE	Signature of plan	administrator	Date	Enter name of individ	lual signing as plan	administrator			
SIGN									
HERE	Signature of emplo		Date	Enter name of individ					
Preparer's	name (including firm	name, if applicable) and address (i	nclude room or suite nur	mber)	Preparer's telepho	one number			

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b Are you under 2	Ill of the plan's assets during the plan year invested in eligible claiming a waiver of the annual examination and report of 19 CFR 2520.104-46? (See instructions on waiver eligibility answered "No" to either line 6a or line 6b, the plan cannot be seen that the plan cannot be	an indepe	ndent qualified public a	account	ant (IC	(PA)			X Ye			
_	an is a defined benefit plan, is it covered under the PBGC in					_	_	_	Not de	termined		
Part III	Financial Information		·									
7 Plan As	sets and Liabilities		(a) Beginning					(b) End	of Year			
a Total pl	an assets	7a	2	291663					24231	53		
b Total pl	an liabilities	7b										
C Net plan	n assets (subtract line 7b from line 7a)	7c	2	291663					24231	53		
	, Expenses, and Transfers for this Plan Year		(a) Amour	ıt			(b) Total					
	utions received or receivable from:	8a(1)		25065								
·	ployersticipants	8a(2)		55352								
	ers (including rollovers)	8a(3)										
	ncome (loss)	8b		151167								
•	come (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							23158	34		
_	Benefits paid (including direct rollovers and insurance premiums											
to provi	de benefits)	8d		100031								
e Certain	deemed and/or corrective distributions (see instructions).	8e										
f Adminis	strative service providers (salaries, fees, commissions)	8f		63								
g Other e	xpenses	8g		0								
h Total ex	xpenses (add lines 8d, 8e, 8f, and 8g)	8h				100094						
	ome (loss) (subtract line 8h from line 8c)	8i							13149	90		
j Transfe	rs to (from) the plan (see instructions)	8j										
	Plan Characteristics											
	lan provides pension benefits, enter the applicable pension 2F 2G 2J 2K 3D	feature co	odes from the List of Pl	an Cha	racteri	stic Co	odes in	the inst	ructions:			
b If the p	lan provides welfare benefits, enter the applicable welfare f	feature cod	les from the List of Pla	n Chara	acteris	tic Cod	des in t	the instr	uctions:			
Part V	Compliance Questions											
	the plan year:				Yes	No	N/A		Amoun	t		
a Was t	here a failure to transmit to the plan any participant contribution in 29 CFR 2510.3-102? (See instructions and DOL's V	√oluntary F	Fiduciary Correction	40-		X						
b Were	am)there any nonexempt transactions with any party-in-interes ed on line 10a.)	t? (Do not	include transactions	10a 10b		X						
	the plan covered by a fidelity bond?			10c	Х					500000		
d Did th	e plan have a loss, whether or not reimbursed by the plan's	s fidelity bo	nd, that was caused	10d		X						
e Were carrie	any fees or commissions paid to any brokers, agents, or ot r, insurance service, or other organization that provides son an? (See instructions.)	her person ne or all of	s by an insurance the benefits under	10e		Х						
f Has th	ne plan failed to provide any benefit when due under the pla	an?		10f		Χ						
	e plan have any participant loans? (If "Yes," enter amount a	-		10g	X					1939		
2520.	is an individual account plan, was there a blackout period?	`		10h		X						
	was answered "Yes," check the box if you either provided to tions to providing the notice applied under 29 CFR 2520.10			10i								

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Part	VI	Pension Funding Compliance							
11		s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and c n 5500) and line 11a below)						Yes X No	
		r the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40							
12		is a defined contribution plan subject to the minimum funding requirements of section 412 of the Co A?							
	(If "\	es," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)							
	grant	raiver of the minimum funding standard for a prior year is being amortized in this plan year, see ins ing the waiver	onth _	s, and	d enter t Day		of the lette Year _	er ruling	
If	you c	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 1	13.	1		1			
<u>b</u>	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		ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the l tive amount)			12d				
e 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			1				
13a	Has a	a resolution to terminate the plan been adopted in any plan year?				Yes	s X N	lo	
	If "Ye	es," 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?							Yes	No	
С		ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identinassets or liabilities were transferred. (See instructions.)	ify the p	lan(s)) to				
	13c(1)	Name of plan(s):	1	3c(2)	EIN(s)		13c(3) PN(s)		
Part	VIII	Trust Information			•				
14a	Name	of trust			14b ⁻	Trust's E	ΞIN		
14c	Name	of trustee or custodian					s or custod ne number	lian's	
Par	t IX	IRS Compliance Questions							
15a	Is the	plan a 401(k) plan? If "No," skip b		Yes			No		
		did the plan satisfy the nondiscrimination requirements for employee deferrals under section (3) for the plan year? Check all that apply:	- LL ;		n-based narbor	d [Test	ear" ADP	
			ΙП '	"Curre	ent year test	<u>"</u>	N/A		
					centage Average N			□ N/A	
	for the	be plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) be plan year by combining this plan with any other plan under the permissive aggregation rules?	'	Yes			No		
	the le								
	letter	plan is an individually-designed plan that received a favorable determination letter from the IRS, er	nter the	date	of the m	nost rec	ent determ	ination	
18	Were	ed Benefit Plan or Money Purchase Pension Plan Only: any distributions made during the plan year to an employee who attained age 62 and had not sepa e?		rom	Ye	s [No		
19	Was	any plan participant a 5% owner who had attained at least age 70 $\frac{1}{2}$ during the prior plan year?			Ye	s	No		

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 section 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

2016

This Form is Open to Public Inspection

Part I Annual Report	t Identification Information	1					
For calendar plan year 2016 or f	iscal plan year beginning	01/01/2016	and ending	12/31/2016	5		
A This return/report is for:	x a single-employer plan	a list of participating	r plan (not multiemployer) g employer information in				
· - · ·	a one-participant plan	a foreign plan					
B This return/report is:	the first return/report	the final return/repo					
	an amended return/report	a short plan year re	turn/report (less than 12)	months)			
C Check box if filing under:	Form 5558	automatic extension	1	DFVC pro	ogram		
8745188 St. 18	<u> </u>	· · · ·					
	ormation enter all requested	I information	AND THE RESIDENCE OF THE PARTY	1b Three-digit			
1a Name of plan				plan number	r		
Wolnitzek, Rowekan	np & DeMarcus, P.S.C. Ro	etirement Plan		(PN) ▶	001		
		1c Effective dat	•				
2a Plan sponsor's name (emp	the second secon		WATER WATER CONTROL OF THE CONTROL O	01/01/19			
Mailing Address (include ro	ployer, if for a single-employer plan dom, apt., suite no. and street, or P nce, country, and ZIP or foreign po	O. Box)	nstructions)	(EIN) 61-	lentification Number 1098034		
Wolnitzek, Rowekan	np, & DeMarcus, P.S.C.	, ,	,		elephone number		
				(859) 49			
502 Greenup Street	-			2d Business co 541110	ode (see instructions)		
ove electrop believe	-			341110			
US Covington KY 41011							
3a Plan administrator's name	and address X Same as Plan S	oonsor		3b Administrato	or's EI N		
				3c Administrator's telephone number			
			4 - 4				
	he plan sponsor has changed sinc	e the last return/report file	d for this plan, enter the	4b EIN			
•	umber from the last return/report.						
a Sponsor's name				4c PN			
	ts at the beginning of the plan year				1.2		
the state of the s	ts at the end of the plan year			. 5b	12		
C Number of participants with complete this item)	n account balances as of the end o	f the plan year (only define	ed contribution plans	5c	6		
	articipants at the beginning of the p				10		
					T.O.		
	articipants at the end of the plan ye			. 5d(2)	11		
e Number of participants that less than 100% vested .	t terminated employment during the	e plan year with accrued b	enefits that were	5e	0		
·				1 1			
	e or incomplete filing of this retu						
SB or Schedule MB completed	other penalties set forth in the instr and signed by an enrolled actuary	uctions, I declare that I ha	ive examined this return/ren	report, including, if a	pplicable, a Schedule		
belief, it is true, correct, and co	mplete.	, us well as the electronic	version of this returninep	ort, and to the best o	i my knowledge and		
		1/1/1/12	Stephen Wolnit:	zek			
SIGN - F	ministrator	Doto Doto	 		desiniateatar		
Signature of prair au	ministrator)	Date	Enter name of individu	Jai signing as pian a	aministrator		
SIGN				<u></u>	<u>and the second of the second </u>		
HERE Signature of employe		Date	Enter name of individu		• • • • • • • • • • • • • • • • • • • •		
Skip this question	n name, if applicable) and address	(include room or suite nun	nber)	Preparer's telepho			
			•	State and participation of the state of the	AND THE PROPERTY OF THE PROPER		
					ing production in the contract of the contract		

— 6а	Were all of the plan's assets during the plan year invested in eligible	e assets?	(See instructions.)						XYes	No
	Are you claiming a waiver of the annual examination and report of a			ıntan	i (IQP	A)				_
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a								XYes	□No
	If you answered "No" to either line 6a or line 6b, the plan canno	ot use For	m 5500-SF and must ins	tead	use F	orm	5500.			
С	If the plan is a defined benefit plan, is it covered under the PBGC in	surance p	rogram (see ERISA sectio	n 402	21)?	[Yes	No	☐ Not c	etermined
P.	art III Financial Information									
7	Plan Assets and Liabilities	1010 16 18 6	(a) Beginning of	f Yea	r			(b) End	of Year	
а	Total plan assets	7a	2,29	1,6	63				2,423	, 153
b	Total plan liabilities	7b				<u> </u>				
С	Net plan assets (subtract line 7b from line 7a)	7c	2,29	1,6	63			2,423	,153	
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount					(b) 1	otal	
а	Contributions received or receivable from:	0 (4)) E A	c E					
	(1) Employers	8a(1)	25,065 55,352						isida (j. 1866). Postatoriji die	
	(2) Participants	8a(2)	5	55,3	54	MUNK		initaliantikaa		
_	(3) Others (including rollovers)	8a(3)				131811118 1411111118	ialentini letaka Ialentini letaka	S CONTRACTOR Historia		
<u>b</u>	Other income (loss)	8b	15	1,1	67 ::::::::::::::::::::::::::::::::::::		มหมายเอลเ			sea state care the sea sea to sea.
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				155,500,659	nessuuseisis	dastria de la composición	231	, 584
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	10	0,0	31				r de la composición de la composición La composición de la	era susula en Sudumenta en
е	Certain deemed and/or corrective distributions (see instructions)	8e					lekalikasisti			
f	Administrative service providers (salaries, fees, commissions)	8f			63					
g	Other expenses	8g			0					
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		Hilling	90000	100				,094
i	Net income (loss) (subtract line 8h from line 8c)	8i					131,4			, 490
i	Transfers to (from) the plan (see instructions)	8j	Printiportrosphosphosphosphosphosphosphosphosphosph	etassa razes a espata en tarti ales cos la les ases facilità et de desenta les ases l'escate i escate i escate						a 140 Euro (0.65)
	art IV Plan Characteristics	1 -2	.t.,,			3535391609	19/301110164112661	201011111211111111111111111111111111111		om i Tubi i ma viveda i mani i seni de
******	If the plan provides pension benefits, enter the applicable pension for	eature cod	les from the List of Plan C	harar	toricti	c Cor	lee in t	ha instruc	tions:	
Ju	2E 2F 2G 2J 2K 3D	cature coo	les from the Elst of Flan C	Halac	(CHSt	0 000	ies iii t	ne matrac	dons.	
D	If the plan provides welfare benefits, enter the applicable welfare fea	ature code	s from the List of Plan Ch	aracte	eristic	Code	es in the	e instructi	ons:	
A CONTRACTOR OF THE PARTY OF TH	art V Compliance Questions									···
							gganga).			
<u>10</u>	During the plan year:	. 40 a. a. a	a the time and a		Yes	No	N/A		Amount	
	 Was there a failure to transmit to the plan any participant contribudescribed in 29 CFR 2510.3-102? (See instructions and DOL's Volume 1. 									
	Program)	•	-	100		x				
	Were there any nonexempt transactions with any party-in-interest			TOA			ALCOHOLS .			
	reported on line 10a.)			10b		x				
	Was the plan covered by a fidelity bond?			10c	х				5	00,000
C	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		х				
e	 Were any fees or commissions paid to any brokers, agents, or off carrier, insurance service, or other organization that provides som 									
	the plan? (See instructions.)			10e		х				
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X	16 (16 (16) 10 (16)			
Ç	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	end.)	10g	х					1,939
ŀ	If this is an individual account plan, was there a blackout period? 2520.101-3.)	•		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			10i						

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	Form 5500-SF 2016 Page 3					
Part	VI Pension Funding Compliance					
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and (Form 5500 and line 11a below)				Yes [X No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40		11a			
12				2 of	Yes [x No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)		*******			
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see ins	structions,	and ent	er the date	e of the letter	ruling
	granting the waiver Mo			ay	Year	
lf y	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 1	13.	<u> </u>	- ₁	·	
b	Enter the minimum required contribution for this plan year	.,	12b			
С	Enter the amount contributed by the employer to the plan for the 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 negative amount)		12d			
e	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 broug control of the PBGC?		the		Yes 🗓 N	lo
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identiwhich assets or liabilities were transferred. (See instructions.)	ify the pla	n(s) to			
1:	3c(1) Name of plan(s):	13c(2)	EIN(s)		13c(3) PN	V(s)
<u>(11</u> 678)						
	VIII Trust Information - Skip These Questions					
14a	Name of trust		14k	Trust's É	IN	
14c	Name of trustee or custodian		140	Trustee of telephone	or custodian's e number	
Part	IRS Compliance Questions - Skip These Questions	· · · · · · · · · · · · · · · · · · ·	!			'
15a	Is the plan a 401(k) plan? If "No," skip b.		Yes		☐ No	
15b	How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:		Design- safe har		"Prior test	year" ADP
			"Current ADP tes	•	— N/A	
16a	What testing method was used to satisfy the coverage requirements under section 410(b) for the plan		Ratio		Average	
	year? Check all that apply:		percenta test	age [benefit test	N/A
16b	Did the plan satisfy the coverage and nondiscrimination requirements of sections $410(b)$ and $401(a)(4)$ for the plan year by combining this plan with any other plan under the permissive aggregation rules?		Yes		☐ No	
17a	If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS the letter//	S opinion I	etter or	advisory le	tter, enter the	date of
17b	If the plan is an individually-designed plan that received a favorable determination letter from the IRS, e letter/	enter the d	ate of th	e most red	cent determin	ation
18	Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not sep service?		om	☐ Yes	☐ No	
19	Was any plan participant a 5% owner who had attained at least age 70 ½ during the prior plan year?			Yes	∏ No	