## 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).

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

2016

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection** 

Annual Report Identification Information For calendar plan year 2016 or fiscal plan year beginning and ending X a single-employer plan a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) **A** This return/report is for: a one-participant plan a foreign plan the final return/report B This return/report is the first return/report an amended return/report a short plan year return/report (less than 12 months) C Check box if filing under: DFVC program Form 5558 automatic extension special extension (enter description) Part II Basic Plan Information—enter all requested information 1a Name of plan 1b Three-digit ISEMAN, CUNNINGHAM, RIESTER & HYDE RETIREMENT PLAN plan number 001 (PN) • 1c Effective date of plan 01/01/1992 2a Plan sponsor's name (employer, if for a single-employer plan) **2b** Employer Identification Number Mailing address (include room, apt., suite no. and street, or P.O. Box) 14-1740336 (EIN) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) Sponsor's telephone number ISEMAN, CUNNINGHAM, RIESTER & HYDE, LLP 518-462-3000 2d Business code (see instructions) 9 THURLOW TERRACE 541110 **ALBANY, NY 12203 3a** Plan administrator's name and address X Same as Plan Sponsor. 3b Administrator's EIN 3c Administrator's telephone number If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the 4b EIN name, EIN, and the plan number from the last return/report. a Sponsor's name 4c PN 5a 42 5a Total number of participants at the beginning of the plan year ...... 5b 42 **b** Total number of participants at the end of the plan year..... Number of participants with account balances as of the end of the plan year (only defined contribution plans 39 5c complete this item)..... 24 5d(1) d(1) Total number of active participants at the beginning of the plan year..... 5d(2) 28 d(2) Total number of active participants at the end of the plan year..... Number of participants that terminated employment during the plan year with accrued benefits that were less

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

than 100% vested .....

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and

| <u>belief, it is t</u> | rue, correct, and complete.                                    |                     |   |                                   |  |  |
|------------------------|--|---------------------|---|-----------------------------------|--|--|
| SIGIA                  | Filed with authorized/valid electronic signature.              | 08/02/2017          | JOHN QUEENAN  |                                   |  |  |
| HERE                   | Signature of plan administrator                                | Date                | Enter name of individ                                   | ual signing as plan administrator |  |  |
| SIGN                   |  |                     |   |                                   |  |  |
| HERE                   | Signature of employer/plan sponsor                             | Date                | Enter name of individual signing as employer or plan sp |                                   |  |  |
| Preparer's             | name (including firm name, if applicable) and address (include | room or suite numbe | r )   | Preparer's telephone number       |  |  |
|                        |  |                     |   |                                   |  |  |
|                        |  |                     |   |                                   |  |  |
|                        |  |                     |   |                                   |  |  |

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| If you answered "No" to either line 6a or line 6b, the plan cannot use Form \$500-SF and must instead use Form \$500.  C if the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?   | 6a       | Were all of the plan's assets during the plan year invested in eligib     | le assets?   | (See instructions.)      |           |          |         |          |           | X Yes    | S No    |
|--|----------|---|--------------|--------------------------|-----------|----------|---------|----------|-----------|----------|---------|
| C If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?  | b        | under 29 CFR 2520.104-46? (See instructions on waiver eligibility         | and condit   | tions.)                  |           |          |         |          |           | X Yes    | S No    |
| Part III   Financial Information   (a) Beginning of Year   (b) End of Year   a Total plan assets and Liabilities   7a   10279624   11373211   b Total plan liabilities   7b   0   0   0   0   0   0   0   0   0  | c        |   |              |                          |           |          | _       | -        |           | Not deta | ermined |
| 7   Plan Assets and Liabilities  |          | <u>_</u>  | 100101100 p  | riogram (000 Errio, roc  | 2011011 1 | 021).    | ····· L | 1 .00    |           |          |         |
| a Total plan assets  | 7        |   |              | (a) Beginning            | of Voor   |          |         |          | (b) End ( | of Voor  |         |
| D Total plan liabilities   |          |   | 7a           |                          |           |          |         |          | D) Liiu ( |          | 1       |
| C. Net plan assets (subtract line 7b from line 7a)   |          |   |              |                          | 0         |          |         |          |           | (        | )       |
| 8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers) (3) Others (including rollovers) (4) Employers (5) Other income (loss) (6) Other income (loss) (7) Others (including rollovers) (8) Bb 16689055 (8) Other income (loss) (8) Other income (loss) (8) Other income (loss) (8) Other spans and including direct rollovers and insurance premiums to provide benefits) (8) Other expenses (loss) (8) Other expenses (loss) (9) Other expenses (loss) (10) Other exp |          |   |              | 10                       | 279624    |          |         |          |           | 1137321  | 1       |
| a Contributions received or receivable from: (i) Employers (i) Employers (ii) Employers (iii) Employers (iiii) Employers (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii   |          |   |              | (a) Amour                | nt        |          |         |          | (b) To    | otal     |         |
| (2) Participants   |          |   |              | (4)                      |           |          |         |          | (,        |          |         |
| (a) Others (including rollovers)   |          | (1) Employers   | 8a(1)        |                          |           |          |         |          |           |          |         |
| b Other income (loss).  C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)   |          | (2) Participants  | 8a(2)        |                          |           | _        |         |          |           |          |         |
| C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)   |          | (3) Others (including rollovers)  | 8a(3)        |                          |           |          |         |          |           |          |         |
| d Benefits paid (including direct rollowers and insurance premiums to provide benefits).  e Certain deemed and/or corrective distributions (see instructions).  g Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  g Did the plan have and participant loans? (If "Yes," enter amount as of year-end,)  | <u>b</u> | Other income (loss)   | 8b           | 1                        | 668955    |          |         |          |           |          |         |
| to provide benefits)   |          |   | 8c           |                          |           |          |         |          |           | 168325   | 1       |
| e Certain deemed and/or corrective distributions (see instructions).  f Administrative service providers (salaries, fees, commissions)  g Other expenses   | d        |   | 84           |                          | 543541    |          |         |          |           |          |         |
| f Administrative service providers (salaries, fees, commissions)   | е        | ,   |              |                          | 0         |          |         |          |           |          |         |
| g Other expenses   | f        | ·   |              |                          | 46123     |          |         |          |           |          |         |
| h Total expenses (add lines 8d, 8e, 8f, and 8g)  | <u> </u> |   |              |                          |           |          |         |          |           |          |         |
| i Net income (loss) (subtract line 8h from line 8c)  |          | ·   |              |                          |           |          |         |          |           | 58966    | 4       |
| Transfers to (from) the plan (see instructions)  |          |   |              |                          |           |          | 1093587 |          |           | 7        |         |
| Part IV   Plan Characteristics   | ij       |   |              |                          | 0         |          |         |          |           |          |         |
| Second Part      | Pai      | t IV Plan Characteristics   | <u> </u>     |                          |           |          |         |          |           |          |         |
| Part V   Compliance Questions  |          | If the plan provides pension benefits, enter the applicable pension       | feature co   | odes from the List of Pl | an Cha    | racteri  | stic Co | odes in  | the instr | uctions: |         |
| 10 During the plan year:  a 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)   | b        |   | eature cod   | des from the List of Pla | n Chara   | acterist | tic Cod | des in t | he instru | ctions:  |         |
| 10 During the plan year:  a 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)   | Par      | t V Compliance Questions  |              |                          |           |          |         |          |           |          |         |
| a 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)   |          |   |              |                          |           | Yes      | No      | N/A      |           | Amount   |         |
| described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program).  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)  |          |   | itions withi | n the time period        |           |          |         |          |           | Amount   |         |
| reported on line 10a.)   |          | described in 29 CFR 2510.3-102? (See instructions and DOL's V<br>Program) | oluntary F   | Fiduciary Correction     | 10a       |          | X       |          |           |          |         |
| d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?   | b        | · · · · · · · · · · · · · · · · · · ·                                     | •            |                          | 10b       |          | X       |          |           |          |         |
| by fraud or dishonesty?  | С        | Was the plan covered by a fidelity bond?                                  |              |                          | 10c       | X        |         |          |           |          | 590000  |
| carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)  | d        |   |              |                          | 10d       |          | X       |          |           |          |         |
| g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)  | е        | carrier, insurance service, or other organization that provides some      | ne or all of | the benefits under       | 10e       |          | X       |          |           |          |         |
| h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the required notice or one of the   | f        | Has the plan failed to provide any benefit when due under the pla         | n?           | ·····                    | 10f       |          | X       |          |           |          |         |
| 2520.101-3.)   | <u>_</u> |   | -            |                          | 10g       | X        |         |          |           |          | 48799   |
|  | h        | 2520.101-3.)  | `            |                          | 10h       |          | X       |          |           |          |         |
|  | i        |   |              |                          | 10i       |          |         |          |           |          |         |

| Form | 5500 | -SF | 201 | 6 |
|------|------|-----|-----|---|
|      |      |     |     |   |

| Page <b>3</b> - | 1 |  |
|-----------------|---|--|
|-----------------|---|--|

| Part     | VI      | Pension Funding Compliance   |           |                        |                   |                |                          |                |
|----------|---------|--|-----------|------------------------|-------------------|----------------|--------------------------|----------------|
| 11       |         | s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and c<br>n 5500) and line 11a below)   |           |                        |                   |                |                          | ∕es X No       |
|          |         | r the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40   |           |                        | 11a               |                |                          |                |
| 12       |         | is a defined contribution plan subject to the minimum funding requirements of section 412 of the Co<br>A?  |           |                        |                   |                | <b>│</b>                 | res X No       |
|          | (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<br>ing the waiver  | onth _    | s, and                 | d enter t<br>Day  |                | of the lette<br>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                      |                   | T              |                          |                |
| <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<br>tive amount)   |           |                        | 12d               |                |                          |                |
|          |         | he 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   | 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        |         | e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brougout of the PBGC?  |           | er the                 |                   |                | 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                    | <b>)</b> PN(s) |
|          |         |  |           |                        |                   |                |                          |                |
| Part     | VIII    | Trust Information  |           |                        |                   |                |                          |                |
| 14a      | Name    | of trust   |           |                        | 14b <sup>-</sup>  | Trust's E      | EIN                      |                |
| 14c      | Name    | of trustee or custodian  |           |                        |                   |                | s or custod<br>ne number | ian'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<br>narbor | <sup>d</sup> [ | Prior ye test            | ear" ADP       |
|          |         |  | ΙП '      | "Curre                 | ent year<br>test  | "              | N/A                      |                |
| 16a<br>  |         | testing method was used to satisfy the coverage requirements under section 410(b) for the plan Check all that apply:   |           | Ratio<br>perce<br>test | entage            |                | verage<br>enefit test    | □ 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 rece      | ent determi              | nation         |
| 18       | Were    | ed Benefit Plan or Money Purchase Pension Plan Only:<br>any distributions made during the plan year to an employee who attained age 62 and had not sepa<br>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 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

2016

This Form is Open to Public Inspection

|  | t Identification Information   |   |   |   |
|--|--|---|---|---|
| For calendar plan year 2016 or   |  | 01/01/2016 and endin  |   |   |
|  | X a single-employer plan   | a multiple-employer plan (not multiempl   |   |   |
| A This return/report is for:   | a one-participant plan   | list of participating employer information  a foreign plan  | on in accordance with the   | form instructions.)   |
|  | a one-barrohan barr  | a loreign plan  |   |   |
| B This return/report is  | the first return/report  | the final return/report   |   |   |
| D THIS TOTAL INTO PORT IS  | an amended return/report   | a short plan year return/report (less tha   | n 12 months)  |   |
| A 01 11 1600   |  |   |   |   |
| C Check box if filing under:   | Form 5558  | automatic extension   | DFVC program  | l   |
|  | special extension (enter des   | · /   |   | /   |
|  | ormation—enter all requested i   | nformation  | 1   |   |
| 1a Name of plan  |  |   | 1b Three-digit plan numbe   | ,   |
| Iseman, Cunningham, Plan   | Riester & Hyde Retin   | cement  | (PN)  | 001   |
| Plan   |  |   | 1c Effective da   |   |
|  |  |   | 01/01/1   |   |
|  | oyer, if for a single-employer plan)   |   |   | entification Number   |
|  | om, apt., suite no. and street, or P.  | .O. Box)<br>stal code (if foreign, see instructions)  |   | 1740336   |
| Iseman, Cunningham,  | ,  | star code (ir roreign, see mondonoris)  |   | elephone number   |
| Hyde, LLP  |  | •   | (518) 46  |   |
|  |  |   | 541110  | de (see instructions)   |
| 9 Thurlow Terrace  |  |   | 341110  |   |
| Albany   |  | NY 12203  |   |   |
| 3a Plan administrator's name a   | and address 🛭 Same as Plan Sp  | onsor.  | 3b Administrato   | or's EIN  |
|  | _  |   | 2   | ale telephone number  |
|  |  |   |   |   |
|  |  |   | 3C Administrato   | or's telephone number   |
|  |  |   | 3C Administrato   | ors tejepnone number  |
|  |  |   | 3C Administrato   | or's tejephone number   |
| 4 If the name and/or FIN of the  | ne nian sponsor has changed since  | e the last return/report filed for this plan, enter   |   | or s tejepnone number   |
|  | he plan sponsor has changed since umber from the last return/report.   | e the last return/report filed for this plan, enter   |   | or's telephone number   |
|  |  | e the last return/report filed for this plan, ente  |   | or's telephone number   |
| name, EIN, and the plan no   | umber from the last return/report.   | e the last return/report filed for this plan, enter   | rthe 4b EIN 4c PN   |   |
| name, EIN, and the plan not a Sponsor's name  5a Total number of participant   | umber from the last return/report.   |   | 4c PN 5a  | 42  |
| name, EIN, and the plan not a Sponsor's name  5a Total number of participant b Total number of participant   | umber from the last return/report.  s at the beginning of the plan year s at the end of the plan year  | ·   | the 4b EIN 4c PN 5a 5b  | 42  |
| name, EIN, and the plan not a Sponsor's name  5a Total number of participant b Total number of participant c Number of participants with                     | umber from the last return/report.  s at the beginning of the plan year s at the end of the plan year n account balances as of the end of  |   | the 4b EIN 4c PN 5a 5b s 5c   | 42<br>42<br>39  |
| name, EIN, and the plan not a Sponsor's name  5a Total number of participant b Total number of participant c Number of participants with complete this item) | s at the beginning of the plan year at the end of the plan year account balances as of the end of  | of the plan year (only defined contribution plan  | trine 4b EIN 4c PN 5a 5b ns 5c 5d(1)  | 42<br>42<br>39  |
| name, EIN, and the plan not a Sponsor's name  5a Total number of participant b Total number of participants with complete this item)                         | s at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year articipants at the beginning of the plan year articipants at the end of the plan year  | of the plan year (only defined contribution plan<br>plan year   | tre 4b EIN  4c PN  5a  5b  ss 5c  5d(1)  5d(2)  | 42<br>42<br>39<br>24  |
| name, EIN, and the plan not a Sponsor's name  5a Total number of participant b Total number of participants with complete this item)                         | articipants at the end of the plan year articipants at the end of the beginning of the end of the plan year terminated employment during the   | of the plan year (only defined contribution plan<br>plan year<br>eare plan year with accrued benefits that were lo                                    | the 4b EIN  4c PN  5a  5b  5c  5d(1)  5d(2)  ess  5e  | 42<br>42<br>39<br>24<br>28  |
| name, EIN, and the plan not a Sponsor's name  5a Total number of participant b Total number of participants with complete this item)                         | umber from the last return/report.  Is at the beginning of the plan year as at the end of the plan year account balances as of the end of articipants at the beginning of the plan year terminated employment during the   | of the plan year (only defined contribution plan<br>plan yearearearearear with accrued benefits that were le  | tr the 4b EIN 4c PN 5a 5b 5c 5d(1) 5d(2) ess 5e   | 42<br>42<br>39<br>24<br>28  |
| name, EIN, and the plan not a Sponsor's name  5a Total number of participant b Total number of participants with complete this item)                         | umber from the last return/report.  Is at the beginning of the plan year as at the end of the plan year account balances as of the end of the plan year articipants at the beginning of the plan year terminated employment during the or incomplete filing of this return the penalties set forth in the instruction.   | plan year (only defined contribution plan plan year ear ne plan year with accrued benefits that were lear  irn/report will be assessed unless reasona | the 4b EIN  4c PN  5a  5b  5c  5d(1)  5d(2)  5ess 5e  ble cause is established  | 42<br>42<br>39<br>24<br>28<br>1.<br>policable, a Schedule                 |
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| name, EIN, and the plan not a Sponsor's name  5a Total number of participant b Total number of participants with complete this item)                         | umber from the last return/report.  Is at the beginning of the plan year as at the end of the plan year account balances as of the end of the plan year articipants at the beginning of the plan year terminated employment during the or incomplete filing of this return the penalties set forth in the instruction.   | plan year (only defined contribution plan plan year   | the 4b EIN  4c PN  5a  5b  5c  5d(1)  5d(2)  ess 5e  ble cause is established an report, and to the best of   | 42<br>42<br>39<br>24<br>28<br>1.<br>policable, a Schedule                 |
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