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).

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.

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 EXPO CONVENTION CONTRACTORS, INC 401(K) P/S PLAN plan number 001 (PN) • 1c Effective date of plan 01/01/1998 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) 65-0568373 (EIN) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) Sponsor's telephone number EXPO CONVENTION CONTRACTORS, INC 305-751-1234 2d Business code (see instructions) 15959 NW 15TH AVE 812990 MIAMI, FL 33169 **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. 4c PN a Sponsor's name 5a 60 5a Total number of participants at the beginning of the plan year 5b 0 **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 0 5c complete this item)..... 53 5d(1) d(1) Total number of active participants at the beginning of the plan year..... 5d(2) 0 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 than 100% vested Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established. 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 belief, it is true, correct, and complete Filed with authorized/valid electronic signature. 08/26/2018 YOLANDA FRIEDMAN SIGN **HERE** Signature of plan administrator Date Enter name of individual signing as plan administrator SIGN **HERE** Date Enter name of individual signing as employer or plan sponsor Signature of employer/plan sponsor Preparer's name (including firm name, if applicable) and address (include room or suite number) Preparer's telephone number

Form 5500-SF 2016 Page **2**

	Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of								XY	es No
~	under 29 CFR 2520.104-46? (See instructions on waiver eligibility	and condition	ons.)						X Y	es No
c	If you answered "No" to either line 6a or line 6b, the plan cann If the plan is a defined benefit plan, is it covered under the PBGC in					_	-	_	□ Not de	etermined
_	rt III Financial Information	isurarioc pi	ogiam (see Errion se	oction 4	021):	····· L	103	Пио		Cicininica
_ Fa			() 5					<i></i>		
	Plan Assets and Liabilities	_	(a) Beginning	ot Year 196503				(b) End	of Year	0
	Total plan lightilities	7a	'	150500						
	Total plan liabilities	7b	1	196503						0
	Net plan assets (subtract line 7b from line 7a)	7c			+			/b) T	-4-1	
_	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amour	ıτ				(b) T	otai	
	(1) Employers	8a(1)		7716	5					
	(2) Participants	8a(2)		26869						
	(3) Others (including rollovers)	8a(3)								
b	Other income (loss)	8b		27720						
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							623	05
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		24018	3					
e	Certain deemed and/or corrective distributions (see instructions).	8e								
f	Administrative service providers (salaries, fees, commissions)	8f		675						
g	Other expenses	8g								
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							246	93
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i				37612				12
j	Transfers to (from) the plan (see instructions)	8j	-1234115							
Pai	rt IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2T 3D	feature cod	des from the List of Pl	an Cha	racteri	stic Co	odes in	the inst	ructions:	
b	If the plan provides welfare benefits, enter the applicable welfare for	eature code	es from the List of Pla	n Chara	acterist	tic Cod	des in t	he instru	ıctions:	
Par	t V Compliance Questions									
10	During the plan year:				Yes	No	N/A		Amour	nt
а	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		t? (Do not ii	nclude transactions	10b		X				
С	Was the plan covered by a fidelity bond?			10c	X					120000
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?	fidelity bor	nd, that was caused	10d		X				
е		ner persons ne or all of t	by an insurance the benefits under	10e		X				
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		X				
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year-e	nd.)	10g	X					0
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	•		10h	Χ					
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	X					

Page	3-	1
· ago	•	

Part	VI F	Pension Funding Compliance							
11	11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete S (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	ERIS/	s a defined contribution plan subject to the minimum funding requirements of section 412 of the CA?					🗆	Yes X No	
а		es, complete line 12a of lines 12b, 12c, 12d, and 12e below, as applicable.) aiver of the minimum funding standard for a prior year is being amortized in this plan year, see in-	struction	s, and	l enter t	he date	of the lette	er ruling	
		ng the waiver.			_ Day	<u> </u>	Year		
	•	mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line			40h				
<u> </u>	Enter t	he minimum required contribution for this plan year			12b				
		he 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		_		
		e 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?				Ye	s X	10	
	If "Ye	s," enter the amount of any plan assets that reverted to the employer this year			13a				
b		all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brou of the PBGC?		er the			X Yes	No	
С		ing this plan year, any assets or liabilities were transferred from this plan to another plan(s), iden assets or liabilities were transferred. (See instructions.)	tify the p	olan(s)	to				
	13c(1) l	Name of plan(s):	•	13c(2)	EIN(s)		13c(3) PN(s)	
OASIS	RETIR	EMENT SAVINGS PLAN	65-07	31524		333			
Part	VIII	Trust Information							
14a	Name	of trust			14b ⊺	Γrust's I	EIN		
14c	Name	of trustee or custodian					's or custoone number		
Par	t IX	IRS Compliance Questions							
15a	Is the	plan a 401(k) plan? If "No," skip b		Yes			No		
		id the plan satisfy the nondiscrimination requirements for employee deferrals under section (3) for the plan year? Check all that apply:		Desig safe h	n-based arbor	j [Test	ear" ADP	
	(,	o, or the plant, out of contain that apply		"Curre ADP t	ent year est	,,	N/A		
16a		esting method was used to satisfy the coverage requirements under section 410(b) for the plan Check all that apply:		Ratio perce test	entage		verage enefit test	□ N/A	
16b		e plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) plan year by combining this plan with any other plan under the permissive aggregation rules?		Yes			No		
17a	If the p	olan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS ter	opinior	letter	or advi	sory let	ter, enter th	ne date of	
17b	If the place of the letter _	plan is an individually-designed plan that received a favorable determination letter from the IRS, ϵ	enter the	date	of the m	nost rec	ent determ	ination	
18	Were a	d 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 sep e?		rom	Yes	s [No		
19							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

Part I	Annual Repor	t Identification Information	1		3000 011			
For caler	dar plan year 2016 or	fiscal plan year beginning	01/01/2016	and ending	06/20	7/2016		
		X a single-employer plan	a multiple-employer		(Filore shocking	/ZU16		
A This r	eturn/report is for:		list of participating e	employer information in	accordance with t	this box must attach a		
		a one-participant plan	a foreign plan	projet intermediciting	docordance with t	ne ioini instructions.)		
0.00		_						
B This re	eturn/report is	the first return/report	the final return/report	1				
		an amended return/report	_	ırn/report (less than 12	months)			
C Charl	box if filing under:			mireport (less than 12	monuis)			
Check	t box if filling under:	Form 5558	automatic extension		DFVC progra	am		
		special extension (enter desc	ription)					
Part II	Basic Plan Inf	ormation—enter all requested in	formation					
1a Nam	e of plan				1b Three-dig	-14		
EXPO CO	ONVENTION CON'	TRACTORS, INC 401(K)	P/S PLAN		plan num			
			- /		(PN)	001		
					1c Effective			
0 -					01/01,			
Za Plan	sponsor's name (empl	oyer, if for a single-employer plan)			2b Employer	Identification Number		
City	or town, state or provin	om, apt., suite no. and street, or P.C ce, country, and ZIP or foreign post	D. Box)	And the second of the second o		5-0568373		
EXPO CO	ONVENTION CONT	PRACTORS INC	al code (if foreign, see ins	tructions)		s telephone number		
		indictions, inc				751 - 1234		
						code (see instructions)		
15959 NW 15TH AVE				812990				
MIAMI								
	administrator's	-1-11	FI	33169				
ou Flair	auriinistrator's name a	ind address 🛭 Same as Plan Spor	nsor.		3b Administra	ator's EIN		
					3c Administrator's telephone number			
A 100								
4 If the	name and/or EIN of the	e plan sponsor has changed since	the last return/report filed	for this plan, enter the	4b EIN			
	sor's name	imber from the last return/report.						
					4c PN			
Ja Total	number of participants	at the beginning of the plan year			. 5a	6		
b Total	number of participants	at the end of the plan year			5b			
C Numi	per of participants with	account balances as of the end of the	the plan year (only defined	Contribution plans				
comp	nete triis item)				5c			
a(1) To	tal number of active pa	articipants at the beginning of the pla	an year		. 5d(1)	5.		
d(2) To	tal number of active pa	articipants at the end of the plan year	ar		. 5d(2)			
e Num	per of participants that	terminated employment during the	plan year with accrued he	nofite that were less				
ulali	100% vested				5e	(
Caution. /	penalty for the late	or incomplete filing of this return	report will be accessed	unloss researchless	use is establishe	ed.		
		her penalties set forth in the instruction and signed by an enrolled actuary, a plete	tions, I declare that I have	examined this return/re	eport, including, if	applicable, a Schedule		
belief, it is	true, correct, and com	plete.		sion of this return/repor	rt, and to the best	of my knowledge and		
SIGN								
HERE	Signature of plan a	dministrator						
CICN	Delevanda	Distance and	Date	Enter name of individ	lual signing as pla	in administrator		
SIGN	5000111188	teller menso	8/27/18	YO/ANDA H	FRIEdmi-	70		
	Signature of emplo	yer/plan sponsor	Date	Enter name of individ		nployer or plan sponsor		
Preparer's	name (including firm n	ame, if applicable) and address (inc	clude room or suite numbe	r)	Preparer's telep			
				=				
					1			
				1	The second second second			

Form	EEOO	CE	2040
LOHII	2200	-SF	2010

Page	2
Page	2

~	Were all of the plan's assets during the plan year invested in eligil Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan can	an indepen and condition and use For	dent qualified publicons.) ons.) m 5500-SF and mu	accou	ntant (I	QPA)	m 5500		X Yes	
Pa	If the plan is a defined benefit plan, is it covered under the PBGC in the plan is a defined benefit plan, is it covered under the PBGC in the plan is a defined benefit plan, is it covered under the PBGC in the plan is a defined benefit plan, is it covered under the PBGC in the plan is a defined benefit plan, is it covered under the PBGC in the plan is a defined benefit plan, is it covered under the PBGC in the plan is a defined benefit plan, is it covered under the PBGC in the plan is a defined benefit plan, is it covered under the PBGC in the plan is a defined benefit plan, is it covered under the PBGC in the plan is a defined benefit plan in the plan is a defined benefit plan in the plan in	nsurance pr	ogram (see ERISA :	section	4021)?	?	Yes	No	Not det	ermined
7	Plan Assets and Liabilities	F 15 F 1	/-> D							
a	Total plan assets	. 7a	(a) Beginning					(b) End	of Year	
b	Total plan liabilities	7b		,196,	, 503					
С	Net plan assets (subtract line 7b from line 7a)		1	100	F 0 2					
8	Income, Expenses, and Transfers for this Plan Year	10		,196,	,503					
a	Contributions received or receivable from:	DETAILS STATE	(a) Amou	nt		F-01UF		(b) T	otal	
	(1) Employers	8a(1)		7,	716					
	(2) Participants	8a(2)		26,	869					
	(3) Others (including rollovers)	8a(3)					197			
b	Other income (loss)	8b		27,	720					
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							,	52 201
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		24,	018					52,30
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e					1.7899			
f	Administrative service providers (salaries, fees, commissions)	8f			675					
g	Other expenses	8g								
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								1 600
_ i	Net income (loss) (subtract line 8h from line 8c)	8i								4,693
j	Transfers to (from) the plan (see instructions)	8j								7,612
Pa	t IV Plan Characteristics	0)		234,	113	_				
9a b	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2T 3D If the plan provides welfare benefits, enter the applicable welfare for									
Par										
10	During the plan year:				Yes	No	N/A		A	
а	described in 29 CFR 2510.3-102? (See instructions and DOL's V	oluntary Fid	uciary Correction		100	110	I IVA		Amount	
b	Were there any nonexempt transactions with any party-in-interest	2 (Do not inc	cludo transpeties	10a		Х	-			
	reported on line 10a.)		ude transactions	10b		Χ				
С				10c	Х	23			1.2	0 000
d		fidelity band	that was saveed	10d		Х			12	0,000
е	Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides somethe plan? (See instructions.)	er persons b	by an insurance	10e						
f	Has the plan failed to provide any benefit when due under the plan	1?		10e	\vdash	X				
	Did the plan have any participant loans? (If "Yes," enter amount as			10g	Х	Х				
g	Tes, enter amount as	,		11/11	Δ					0
g h		See instructi	ions and 29 CFR	10h	Х					

Form	5500-SF	201	6
1 01111	JJ00-3F	201	U

Page 3-

Par	t VI Pension Funding Compliance	185.00				
11		d complete S	chedule S	В	☐ Ye	es 🛛 No
11	a Enter the unpaid minimum required contributions for all years from Schedule SR (Form 5500) line 40		1 44 1			
12	ERISA? 6 this a delined contribution plan subject to the minimum funding requirements of section 412 of the	0 1		f	Ye	es 🛛 No
	 (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see i granting the waiver. 					
		Month	and enter t Day		ne letter Year	ruling
	r you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to lin	e 13.			i cai	
k	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			
	a Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the negative amount)	e left of a	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					
138	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 bro control of the PBGC?	ught under th	е		es [No
	which assets or liabilities were transferred. (See instructions.)	ntify the plan(s) to			
	13c(1) Name of plan(s):	13c(2) EIN(s)		13c(3) F	PN(s)
UAS	IS RETIREMENT SAVINGS PLAN		731524		333	
Part	t VIII Trust Information					
14a	Name of trust		14h T	rust's EIN		
			145	IUSES EIN		
14c	Name of trustee or custodian					
8 265	of additional and additional additional and additional ad			rustee's or o elephone nu		ı's
Par	t IX IRS Compliance Questions					
45-						
	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:		gn-based harbor	☐ "P	rior year' st	'ADP
		G "Curr	ent year" test	□ N/.	A	
	What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	Ratio	entage	Average benefit		N/A
160	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 wit	☐ Yes		∏ No		
17a	for the plan year by combining this plan with any other plan under the permissive aggregation rules? If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS the letter and the serial number	opinion lette	r or adviso	ory letter, en	ter the d	ate of
	If the plan is an individually-designed plan that received a favorable determination letter from the IRS, e letter					
	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 seps service?	arated from	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		

Employer: EXPO Convention Contractors, Inc

Plan No: 001

Plan Name: EXPO Convention Contractors, Inc 401(K) P/S Plan

EIN: 65-0567373

Form: 5500 Year: 2016

RE: Explanation of Reasonable Cause for Late Filing – Penalty Waiver

To whom it may concern:

This communication is in reference to requesting an abatement of any penalties associated with the late filing of the above-referenced retirement plan 2016 Form 5500 S/F.

During 2016 we entered into a new payroll administrative arrangement with a Professional Employer Organization (PEO). The PEO offered a multiple employer plan which was more cost effective and administratively more practical than the plan we administrated, and we were informed that the Form 5500 is filed under the PEO's plan. After some consideration, we coadopted their plan and arranged a trustee to trustee transfer of our 401k plan into the successor plan – the OASIS RETIREMENT SAVINGS PLAN – Plan #333; EIN: 65-0568373.

It was our understanding that the 5500 for the expo Convention Contractors, Inc. Plan would also be filed under the PEO's plan. We are not experts in these filing requirements and our former TPA did not advise us of our responsibility to continue the filings until the plan was transferred. The prior TPA believed that we transferred out plan to a new provider and that the new provider would continue with the 5500 filings for the same plan. They did not realize that we were merging our plan into a multiple employer plan and that 5500s would be required to be prepared by them through the date that the assets were transferred.

We respectfully request that you accept this explanation as a reasonable cause for this oversight and waive any possible late fees.

Sincerely,

EXPO Convention Contractors, Inc.

Employer: EXPO Convention Contractors, Inc

Plan No: 001

Plan Name: EXPO Convention Contractors, Inc 401(K) P/S Plan

EIN: 65-0567373

Form: 5500 Year: 2016

RE: Explanation of Reasonable Cause for Late Filing – Penalty Waiver

To whom it may concern:

This communication is in reference to requesting an abatement of any penalties associated with the late filing of the above-referenced retirement plan 2016 Form 5500 S/F.

During 2016 we entered into a new payroll administrative arrangement with a Professional Employer Organization (PEO). The PEO offered a multiple employer plan which was more cost effective and administratively more practical than the plan we administrated, and we were informed that the Form 5500 is filed under the PEO's plan. After some consideration, we coadopted their plan and arranged a trustee to trustee transfer of our 401k plan into the successor plan – the OASIS RETIREMENT SAVINGS PLAN – Plan #333; EIN: 65-0568373.

It was our understanding that the 5500 for the expo Convention Contractors, Inc. Plan would also be filed under the PEO's plan. We are not experts in these filing requirements and our former TPA did not advise us of our responsibility to continue the filings until the plan was transferred. The prior TPA believed that we transferred out plan to a new provider and that the new provider would continue with the 5500 filings for the same plan. They did not realize that we were merging our plan into a multiple employer plan and that 5500s would be required to be prepared by them through the date that the assets were transferred.

We respectfully request that you accept this explanation as a reasonable cause for this oversight and waive any possible late fees.

Sincerely,

EXPO Convention Contractors, Inc.