Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

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).

Short Form Annual Return/Report of Small Employee

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

OMB Nos. 1210-0110 1210-0089

2018

This Form is Open to Public Inspection

Part I	Annual Report	Identification Information						
For calend	dar plan year 2018 or fis	cal plan year beginning 01/01/2	2018	and ending 12	2/31/2018			
A This re	eturn/report is for:	X a single-employer plan		olan (not multiemployer) (l employer information in ac	•			
D T L'	land to a set to	a one-participant plan	a foreign plan					
B This ret	turn/report is	X the first return/report	the final return/report					
		an amended return/report	a short plan year retu	urn/report (less than 12 mg	onths)			
C Check	box if filing under:	Form 5558	automatic extension	[DFVC progra	m		
		special extension (enter descr	ription)					
Part II	Basic Plan Info	rmation—enter all requested in	formation					
1a Name	of plan CAL INSTITUTE OF KE	NTUCKY 401K PLAN			1b Three-digiting plan number (PN) ▶			
					1c Effective of	date of plan 01/01/2018		
		ver, if for a single-employer plan) n, apt., suite no. and street, or P.C) Pov)			Identification Number		
		e, country, and ZIP or foreign post		structions)	(EIN)	26-3725219		
1TOP SCHOOL LLC					2c Sponsor's telephone number 859-327-3572			
					2d Business	code (see instructions)		
2704 OLD ROSEBUD ROAD SUITE 120 130					611000			
	N, KY 40509							
3a Plan a	administrator's name an	d address X Same as Plan Spor	nsor.		3b Administra	ator's EIN		
				•	3c Administra	ator's telephone number		
		plan sponsor or the plan name has nsor's name, EIN, the plan name a			4b EIN			
	sor's name				4d PN			
C Plan I	Name							
5a Total	number of participants	at the beginning of the plan year			5a	28		
b Total	b Total number of participants at the end of the plan year				5b	37		
		account balances as of the end of			5c	27		
d(1) To	tal number of active par	ticipants at the beginning of the pl	an year		5d(1)	28		
d(2) Total number of active participants at the end of the plan year			5d(2) 3					
		terminated employment during the			5e	0		
Caution:	A penalty for the late of	or incomplete filing of this return	n/report will be assesse	d unless reasonable cau	use is establish	ed.		
SB or Sch		ner penalties set forth in the instructed signed by an enrolled actuary, a plete.						
SIGN	Filed with authorized/	valid electronic signature.	06/04/2019	LAMOIN ADCOCK				
HERE	Signature of plan ac	dministrator	Date	Enter name of individu	ual signing as pla	an administrator		
SIGN								
HERE	Signature of employ	ver/plan sponsor	Date	Enter name of individu	dual signing as employer or plan sponsor			

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	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)					X Yes No			
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)					X Yes No			
c	If the plan is a defined benefit plan, is it covered under the PBGC in					_	_	Not determined	
U	If "Yes" is checked, enter the My PAA confirmation number from the		= :				L-1	(See instructions.)	
		- BOOP		un you				(666 mondonon)	
Pa	rt III Financial Information								
7	Plan Assets and Liabilities		(a) Beginning o	of Year			(b) End	l of Year	
<u>a</u>	Total plan assets	7a						4302	
<u>b</u>	Total plan liabilities	7b							
<u>C</u>	Net plan assets (subtract line 7b from line 7a)	7c		0		4302			
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	t			(b)	Total	
a	Contributions received or receivable from: (1) Employers	8a(1)							
	(2) Participants	8a(2)		4502					
	(3) Others (including rollovers)	8a(3)							
b	Other income (loss)	8b		-198					
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						4304	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d							
<u>e</u>	Certain deemed and/or corrective distributions (see instructions) \dots	8e							
f	Administrative service providers (salaries, fees, commissions)	8f		2					
g	g Other expenses								
h	h Total expenses (add lines 8d, 8e, 8f, and 8g)							2	
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i						4302	
j_	Transfers to (from) the plan (see instructions)	8j							
Pa	rt IV Plan Characteristics								
9a	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2S 2T 3D 3H	feature co	des from the List of Pla	an Cha	racteri	stic Co	des in the ins	tructions:	
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Plar	n Chara	acterist	tic Code	es in the inst	uctions:	
Par	t V Compliance Questions								
10	During the plan year:				Yes	No		Amount	
а	Was there a failure to transmit to the plan any participant contribudescribed in 29 CFR 2510.3-102? (See instructions and DOL's V								
	Program)			10a		X			
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)			10b		X			
C	Was the plan covered by a fidelity bond?			10c	X			1000	
d	d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?			10d		Х			
е	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)			10e		X			
f				10f		X			
9	g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)			10g		Χ			
h	h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 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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Part	VI Pension Funding Compliance			
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete (Form 5500) and line 11a below)			Yes No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	11a		
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or se ERISA?		f	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 instructions, granting the waiver	and enter Da		of the letter ruling Year
lf y	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	12b		
С	Enter the amount contributed by the employer to the plan for this plan year	12c		
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d		
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No N/A
Part '	VII Plan Terminations and Transfers of Assets			
13a	Has a resolution to terminate the plan been adopted in any plan year?		Yes	s 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 under the control of the PBGC?				Yes X No
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan which assets or liabilities were transferred. (See instructions.)	n(s) to		
1	3c(1) Name of plan(s):	(2) EIN(s)		13c(3) PN(s)