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.

2014

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection**

Annual Report Identification Information For calendar plan year 2014 or fiscal plan year beginning and ending 12/31/2014 X a single-employer plan a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list A This return/report is for: of participating employer information in accordance with the form instructions) a one-participant plan a foreign plan the first return/report the final return/report **B** This return/report is an amended return/report a short plan year return/report (less than 12 months) Form 5558 DFVC program automatic extension C Check box if filing under: special extension (enter description) Basic Plan Information—enter all requested information Part II 1a Name of plan 1b Three-digit COWAN FRUIT 401(K) PSP plan number (PN) ▶ 001 1c Effective date of plan 01/01/2011 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) 2b Employer Identification Number **COWAN FRUIT** (EIN) 91-1404778 Sponsor's telephone number 509-882-3619 2644 WILSON HWY GRANDVIEW, WA 98930 Business code (see instructions) 111300 **3a** Plan administrator's name and address XSame as Plan Sponsor. Administrator's EIN **3c** Administrator's telephone number 4b EIN If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. 4c PN a Sponsor's name Total number of participants at the beginning of the plan year 5a 15 Total number of participants at the end of the plan year..... 5b 13 Number of participants with account balances as of the end of the plan year (defined benefit plans do not 5c 12 complete this item) d(1) Total number of active participants at the beginning of the plan year..... 5d(1) 12 d(2) Total number of active participants at the end of the plan year..... 5d(2) 13 e Number of participants that terminated employment during the plan year with accrued benefits that were 5e 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 t	true, correct, and complete.						
SIGIV	Filed with authorized/valid electronic signature.						
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 spon				
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)				Preparer's telephone number (optional)			

	Form 5500-SF 2014		Page 2							
b	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 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 cann lf the plan is a defined benefit plan, is it covered under the PBGC in	an indeper and condit oot use Fo	ndent qualified public accounta ions.)rm 5500-SF and must instead	int (IQ d use	PA) Form	5500.		X X	Yes Yes detern	No No
	t III Financial Information	iodianoc p	rogram (see Entro) t seedon 40	,21).		100			dotom	mica
7	Plan Assets and Liabilities		(a) Beginning of Yea	r			(b) End	l of Va	ar	
	Total plan assets	. 7a	(a) Beginning of Tea				(b) Life	01 10	72401	7
	Total plan liabilities	7b								
	Net plan assets (subtract line 7b from line 7a)	. 7c	6231	152					72401	7
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b)	Total		
а	Contributions received or receivable from:		147	738						
	(1) Employers	8a(1)	508							
	(2) Participants	8a(2)	000	0						
	(3) Others (including rollovers)	8a(3) 8b	392							
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							10480)8
	Benefits paid (including direct rollovers and insurance premiums	. 00								
	to provide benefits)	. 8d	31	170						
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e	_	0						
f	Administrative service providers (salaries, fees, commissions)	. 8f	/	773						
	Other expenses	. 8g							394	12
_ <u>n</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							10086	
+	Net income (loss) (subtract line 8h from line 8c)								10000	
Do:	t IV Plan Characteristics	8j								
b Par	If the plan provides welfare benefits, enter the applicable welfare for V Compliance Questions	eature cod	es from the List of Plan Charac	cterist	ic Coc	les in t	he instruc	tions:		
10	During the plan year:				Yes	No		Amo	ount	
	Was there a failure to transmit to the plan any participant contribu 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidure)	uciary Cor	rection Program)	10a		X				
	Were there any nonexempt transactions with any party-in-interest on line 10a.)	·····		10b		X				
c				10c	X					45000
d	or dishonesty?			10d		X				
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all instructions.)	of the ben	efits under the plan? (See	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	end.)	10q		X				
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	•		10h		X				
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						
Part	VI Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)								Yes	× No
	Enter the unpaid minimum required contribution for current year fr	rom Sched	lule SB (Form 5500) line 39			11a		-		
12	Is this a defined contribution plan subject to the minimum funding			or se	ction	302 of	ERISA?		Yes	X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,		·	- 11 -			hl-: *	0		
a	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	-			, and e 	enter tl Day		the le		ng

	Form 5500-SF 2014 Page 3 - 1				
lf :	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?	X	Yes N	10	
	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 PBGC?	e control		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(s) which assets or liabilities were transferred. (See instructions.)	s) to			
1	3c(1) Name of plan(s):	13c(2) E	IN(s)	13c(3	B) PN(s)
			_		

14b Trust's EIN

Part VIII Trust Information (optional)

14a Name of trust

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning

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.

and ending

12/31/2014

01/01/2014

OMB Nos. 1210-0110 1210-0089

2014

This Form is Open to Public Inspection

A Thin ro	turn/report is for:	□ a single-employer plan		an (not multiemployer) of the contraction in accordance (
A IIIISTE	turn/report is for.	a one-participant plan	a foreign plan	yer imormation in accord	dance with the form	i instructions)						
B This ret	urn/report is	the first return/report	the final return/report									
	an amended return/report a short plan year return/report (less than 12 months)											
C Check	box if filing under:	Form 5558	automatic extension		☐ DFVC program							
• Onton	Jox II ming direct.	special extension (enter desc	ription)		_							
Dowt II	Dania Dian Info	um of ion	·									
Part II 1a Name		ormation—enter all requested in	Tormation		1b Three-digit							
	t 401(k) PSP				plan numbe	r 001						
	urs - recent configuration - the research				(PN) Þ	3090071151						
					1c Effective da 01/01/2011	te of plan						
		ldress; include room or suite numb	er (employer, if for a single-	employer plan)		entification Number						
Cowan Frui	t				(EIN) 91-1404778							
					550	elephone number 09) 882-3619						
2644 Wilson	n Hwy				1	de (see instructions)						
Grandview.	WA 98930				111300	()						
3a Plan a	administrator's name ar	nd address X Same as Plan Spon	sor.		3b Administrato	or's EIN						
					3c Administrate	or's telephone number						
					- Transmittate	or o tolophono hambol						
_					TARREST SECURIOR							
		e plan sponsor has changed since mber from the last return/report.	the last return/report filed to	or this plan, enter the	4b EIN							
	sor's name	WINE-CORRECT TRANSPORTER TO THE CONTRACT OF THE CORRECT OF THE COR			4c PN							
5a Total	number of participants	at the beginning of the plan year.			5a							
		at the end of the plan year				15						
					5b	15 13						
	ete this item)	account balances as of the end of	the plan year (defined bene	efit plans do not	5b 5c							
d(1) Tot				fit plans do not		13						
2	tal number of active pa		lan year	fit plans do not	5с	13 12						
d(2) Tot	tal number of active pa tal number of active pa er of participants that te	articipants at the beginning of the participants at the end of the plan ye erminated employment during the	olan yearearearplan year with accrued bene	efit plans do not	5c 5d(1)	13 12 12						
d(2) Tot e Number less th	tal number of active pa tal number of active pa er of participants that to nan 100% vested	articipants at the beginning of the participants at the end of the plan ye	olan yearearplan year with accrued bene	efit plans do not	5c 5d(1) 5d(2) 5e	13 12 12 13 1						
d(2) Tote e Number less the Caution: A Under pen	tal number of active pa tal number of active pa er of participants that to nan 100% vested	articipants at the beginning of the participants at the end of the plan ye erminated employment during the or incomplete filing of this return ther penalties set forth in the instru	plan year with accrued bene rn/report will be assessed	efit plans do not efits that were unless reasonable cau examined this return/re	5c 5d(1) 5d(2) 5e use is established port, including, if ap	13 12 12 13 13 1 1. pplicable, a Schedule						
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6a Were all of the plan's assets during the plan year invested in eligible	e assets? (See instructions)	9294120	52-45453-5700-00-00-00-00-00-00-00-00-00-00-00-00-	yngyllaam o ~		X	Yes
b Are you claiming a waiver of the annual examination and report of a		the same of the sa			*********		_	
under 29 CFR 2520.104-46? (See instructions on waiver eligibility a	and conditio	ns.)					X	Yes 🗌
If you answered "No" to either line 6a or line 6b, the plan cannot							1	
c If the plan is a defined benefit plan, is it covered under the PBGC in	surance pro	ogram (see ERISA section 40	21)?		Yes	□ No □	Not	determine
Part III Financial Information				-				
7 Plan Assets and Liabilities		(a) Beginning of Yea		+		(b) End		SEPSEEMEE E
a Total plan assets	7a	623152	2				7	24017
b Total plan liabilities	7b	20045		+				0.10.17
C Net plan assets (subtract line 7b from line 7a)	7c	623152	2	+-				24017
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	-	-	-	(b) -	Total	
Contributions received or receivable from: (1) Employers	8a(1)	14738	3					
(2) Participants	8a(2)	5081	7					
(3) Others (including rollovers)	8a(3)		0		27/2010			
b Other income (loss)	8b	3925	3					
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						1	04808
d Benefits paid (including direct rollovers and insurance premiums	n Indicas	0477		860				
to provide benefits)	8d	3170		-				
e Certain deemed and/or corrective distributions (see instructions)	8e	773)	+			_	
f Administrative service providers (salaries, fees, commissions)	8f		,					
g Other expenses	8g							2042
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			-				3943 00865
Net income (loss) (subtract line 8h from line 8c) Transfers to (from) the plan (see instructions)	8i			500	- J. D.		- 1	00003
<u></u>	8j			580				
Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2K 2T 3D b If the plan provides welfare benefits, enter the applicable welfare fe								:
 9a If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2K 2T 3D b If the plan provides welfare benefits, enter the applicable welfare features. 								
9a If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2K 2T 3D							tions:	ount
9a If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2K 2T 3D b If the plan provides welfare benefits, enter the applicable welfare for Part V Compliance Questions	eature code	s from the List of Plan Chara	cterist	ic Cod	es in the		tions:	
9a If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2K 2T 3D b If the plan provides welfare benefits, enter the applicable welfare fellows 10 During the plan year: a Was there a failure to transmit to the plan any participant contribu 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidules)	eature code tions within uciary Corre	s from the List of Plan Charac the time period described in ction Program)		ic Cod	es in ti		tions:	
9a If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2K 2T 3D b If the plan provides welfare benefits, enter the applicable welfare fellows Part V Compliance Questions 10 During the plan year: a Was there a failure to transmit to the plan any participant contributions	tions within uciary Corre	s from the List of Plan Character the time period described in ction Program)	cterist	Yes	es in the		tions:	
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9a If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2K 2T 3D b If the plan provides welfare benefits, enter the applicable welfare fellows. 10 During the plan year: a Was there a failure to transmit to the plan any participant contribu 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu. b Were there any nonexempt transactions with any party-in-interest on line 10a.)	tions within uciary Corre? (Do not in fidelity bone persons of the bene	the time period described in ction Program)	10a 10b 10c	Yes	No X		tions:	ount
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Part V Compliance Questions	tions within uciary Corre? (Do not in fidelity bone for persons of the bene so of year en	the time period described in ction Program)	10a 10b 10c 10d	Yes	No X X X		tions:	ount
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If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2K 2T 3D	tions within uciary Corre? (Do not in fidelity bonemer persons of the benemen?	the time period described in ction Program)	10a 10b 10c 10d 10e 10f 10g 10h	Yes X	No X X X X X X X X	ne instruc	tions:	ount
If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2K 2T 3D	tions within uciary Corre? (Do not in fidelity bone for persons of the bene so of year en (See instruction for required 1-3	the time period described in ction Program)	10a 10b 10c 10d 10e 10f 10g 10h 10i	Yes X	No X X X X X X X X X X X X X X X X X X X	ne instruc	tions:	ount
 If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2K 2T 3D If the plan provides welfare benefits, enter the applicable welfare fell the plan provides welfare benefits, enter the applicable welfare fell the plan provides welfare benefits, enter the applicable welfare fell the plan provides welfare benefits, enter the applicable welfare fell the plan provides welfare benefits, enter the applicable welfare fell the plan provides welfare fell the plan plan pension. During the plan year: Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidule 10 Were there any nonexempt transactions with any party-in-interest on line 10a.). Was the plan covered by a fidelity bond? Was the plan have a loss, whether or not reimbursed by the plan's or dishonesty? Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all instructions.) Has the plan failed to provide any benefit when due under the plan plid the plan have any participant loans? (If "Yes," enter amount a lift this is an individual account plan, was there a blackout period? 2520.101-3.) If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10 Part VI Pension Funding Compliance Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below) 11a Enter the unpaid minimum required contribution for current year from the plan plan in the plan in the	tions within uciary Corre? (Do not in fidelity bone for persons of the bene so of year en (See instruction for required 1-3	the time period described in ction Program)	10a 10b 10c 10d 10e 10f 10g 10h 10i	Yes X	No X X X X X X X X X X X X X X X X X X X	ne instruc	tions:	Yes X
If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2K 2T 3D	tions within uciary Corre? (Do not in fidelity bonder persons of the beneath of t	the time period described in ction Program)	10a 10b 10c 10d 10e 10f 10g 10h 10i	Yes X	No X X X X X Iule SE	a (Form	tions:	ount 45

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you completed line 12a, complete lines 3, 9, and 10 of Schedule MB ((Form 5500), and skip to line 13.			
Enter the minimum required contribution for this plan year		12b		
Enter the amount contributed by the employer to the plan for this plan ve	ear	12c		1 7
Subtract the amount in line 12c from the amount in line 12b. Enter the re	esult (enter a minus sign to the left of a	12d		
			Yes	□ No □ N/A
VII Plan Terminations and Transfers of Assets				
Has a resolution to terminate the plan been adopted in any plan year?		X	Yes N	0
If "Yes," enter the amount of any plan assets that reverted to the employ	ver this year	13a		0
	•			Yes X No
If during this plan year, any assets or liabilities were transferred from this which assets or liabilities were transferred. (See instructions.)	s plan to another plan(s), identify the plan	(s) to		
13c(1) Name of plan(s):		13c(2) E	IN(s)	13c(3) PN(s)
t VIII Trust Information (optional)		an Wi	À	
	Enter the minimum required contribution for this plan year Enter the amount contributed by the employer to the plan for this plan year Subtract the amount in line 12c from the amount in line 12b. Enter the renegative amount) Will the minimum funding amount reported on line 12d be met by the fur VII Plan Terminations and Transfers of Assets Has a resolution to terminate the plan been adopted in any plan year? If "Yes," enter the amount of any plan assets that reverted to the employ Were all the plan assets distributed to participants or beneficiaries, trans of the PBGC? If during this plan year, any assets or liabilities were transferred from thi which assets or liabilities were transferred. (See instructions.)	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. Enter the minimum required contribution for this plan year	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. Enter the minimum required contribution for this plan year	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. Enter the minimum required contribution for this plan year

14a Name of trust

14b Trust's EIN