-	m 5500-SF	Short Form Annua	al Return/Report Benefit Plan	of Small Emplo	oyee	OMB Nos. 1210-0110 1210-0089		
	rtment of the Treasury nal Revenue Service	This form is required to be filed		065 of the Employee Re	etirement	2017		
	epartment of Labor enefits Security Administration	Income Security Act of 1974 (ERISA), and sections 605 Revenue Code (the Code		Internal	This Form is Open to Public Inspection		
Pension Be	enefit Guaranty Corporation	Complete all entries in a	ccordance with the instr	uctions to the Form 55	500-SF.	Fublic inspection		
Part I		dentification Information						
For calenda	ar plan year 2017 or fis	cal plan year beginning 06/01/20			5/31/2018			
A This ret	urn/report is for:	X a single-employer plan	list of participating em			king this box must attach a /ith the form instructions.)		
B This retu	urn/report is	a one-participant plan	a foreign plan					
		the first return/report	the final return/report					
•		an amended return/report	a short plan year returr	n/report (less than 12 mo	onths)			
C Check I	box if filing under:	× Form 5558	automatic extension	l	DFVC p	rogram		
	1	special extension (enter descri						
Part II	Basic Plan Infor	mation—enter all requested info	ormation		-	I		
1a Name	•				1b Thre			
BISSETT NU	JRSERY DEFINED BE	NEFIT PLAN			pian (PN)	number 003		
				-	· · ·	tive date of plan		
						06/01/1986		
Mailing	address (include room	rer, if for a single-employer plan) n, apt., suite no. and street, or P.O.			2b Empl (EIN)	oyer Identification Number		
	town, state or province	uctions)	2c Sponsor's telephone number 631-923-0692					
				-	2d Busir	ness code (see instructions)		
147 MAIN S1						111400		
COLD SPRIM	NG HARBOR, NY 1172	4				111400		
22 Dian a	dministrator's same as	d address V Sama as Dian Shan			3h Admi	nistrator's EIN		
Ja Plan a	dministrator's name and	d address 🗙 Same as Plan Spon	SOF.		3b Administrator's EIN			
					3c Administrator's telephone number			
A 10 th a 1		also second a state second by	- de servici d'al service de setteration	the second file of fear	4b EIN			
		plan sponsor or the plan name has sor's name, EIN, the plan name ar						
•	or's name				4d PN			
C Plan N	Iante							
5a Total r	number of participants a	at the beginning of the plan year			5a	33		
		at the end of the plan year			5b	31		
		account balances as of the end of the			5c			
d(1) Tota	al number of active part	ticipants at the beginning of the pla	n year		5d(1) 5d(2)	14		
d(2) Total number of active participants at the end of the plan year						0		
Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested						0		
Caution: A	penalty for the late o	r incomplete filing of this return	report will be assessed	unless reasonable cau				
SB or Sche		er penalties set forth in the instruct d signed by an enrolled actuary, as lete						
SIGN		valid electronic signature.	03/14/2019	ELLEN BISSETT DER	IGGI			
HERE	Signature of plan ac		Date	Enter name of individu		as plan administrator		
SIGN	<u> </u>							
HERE	Signature of smaller	var/nlan anonan	Dete	Enter nome of institution				
	Signature of employ	ver/pian sponsor	Date	Enter name of individu	uai signing	as employer or plan sponsor		

For Paperwork Reduction Act Notice, see the Instructions for Form 5500-SF.

Form 5500-SF (2017) v.170203

6a	Were all of the plan's assets during the plan year invested in eligib	le assets?	(See instructions.)					X Yes	No	
b	Are you claiming a waiver of the annual examination and report of							X Yes	No	
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cann		,					A Tes	NU	
С	If the plan is a defined benefit plan, is it covered under the PBGC in							Not determi	ined	
•	If "Yes" is checked, enter the My PAA confirmation number from th							(See instructio		
	·		0 1	<i>,</i>				Υ.	,	
Pa	rt III Financial Information	1			-					
7	Plan Assets and Liabilities		(a) Beginning				(b) End	(b) End of Year		
<u>a</u>	Total plan assets	. 7a . 7b	9:	38016				1098748		
	Total plan liabilities		0				0			
	Net plan assets (subtract line 7b from line 7a)	. 7c	93	38016				1098748		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	nt			(b) T	otal		
а	Contributions received or receivable from: (1) Employers	. 8a(1)	2	10818						
	(2) Participants	. 8a(2)		0						
	(3) Others (including rollovers)	. 8a(3)		0						
b	Other income (loss)	. 8b		54658						
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c						265476		
d	Benefits paid (including direct rollovers and insurance premiums	. 8d		98542						
	to provide benefits)			0	_					
 f	Certain deemed and/or corrective distributions (see instructions)	. 8e		0						
<u> </u>	Administrative service providers (salaries, fees, commissions)	8f 8g		-						
<u> </u>	Other expenses		6202				404744			
	Total expenses (add lines 8d, 8e, 8f, and 8g)							104744		
<u> </u>	Net income (loss) (subtract line 8h from line 8c)	. 8i						160732		
	Transfers to (from) the plan (see instructions)	· 8j		0						
	rt IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension $1A$ $1I$ $3D$	feature co	des from the List of PI	an Cha	racteris	stic Co	des in the instr	uctions:		
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	es from the List of Pla	n Chara	acterist	ic Cod	les in the instru	ictions:		
Par	t V Compliance Questions									
10	During the plan year:				Yes	No	A	Mount		
a	· · · ·	utions withi	n the time period				· · ·			
	described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	/oluntary F	iduciary Correction	10a		х				
b	 Were there any nonexempt transactions with any party-in-interest reported on line 10a.) 	t? (Do not	include transactions	10b		х				
C				10D	Х	~		100000		
c				100		х		100000		
	by fraud or dishonesty?									
e	 Were any fees or commissions paid to any brokers, agents, or oth 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 pla	10f		Х						
g	Did the plan have any participant loans? (If "Yes," enter amount a	10g		Х						
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)			10h		Х				
i										

r

Г

Page 3- 1

Part	VI	Pension Funding Compliance				
11		nis a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Scl rm 5500) and line 11a below)	nedule	SB		Yes 🗌 No
11a	Ent	er the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	. 11a			0
12	ERI	his a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or sectio SA? "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	on 302 (of		Yes X No
а	lf a	waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, ar nting the waiver.	d enter Da		of the lette Year	
lf y	you d	completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.				
b	Ente	r the minimum required contribution for this plan year	12b			
С	Ente	r the amount contributed by the employer to the plan for this plan year	12c			
d		tract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a ative 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	, <u></u> р	lo
	lf "Y	es," enter the amount of any plan assets that reverted to the employer this year	. 13a			(
b		re all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the trol of the PBGC?			Yes	K No
С		luring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s ch assets or liabilities were transferred. (See instructions.)	s) to			
1	3c(1) Name of plan(s): 13c(2) EIN(s)	13c(3	3) PN(s)

	SCH	IEDULE SB	Single-Em	nlovo	r Dofino	d Bon	ofit Plan		OMB N	lo. 1210-0110	
		orm 5500)			al Inform					-	
	Depar	tment of the Treasury							2	2017	
		nal Revenue Service	This schedule is req						Thio Earm i	s Open to Public	
	Employee Benefits Security Administration Internal Revenue Code (the Code).									spection	
_					ment to Form	5500 or 5		0.7/0			
		plan year 2017 or fiscal pl		/01/2017			and ending	j 05/3	1/2018		
		f amounts to nearest do A penalty of \$1.000 will be	e assessed for late filing of	this report	unless reason	able caus	se is established	I.			
-	Name of pl		<u> </u>				B Three-dig				
	BISSETT	URSERY DEFINED BEN	IEFIT PLAN				plan num)	003	
С	Plan spons	or's name as shown on lir	ne 2a of Form 5500 or 5500	0-SF			D Employer	dentifica	ation Number (E	EIN)	
	•	URSERY CORPORATIO					1 - 7 -	11-231		,	
E .	Type of plar	n: X Single Multiple	e-A Multiple-B	F	Prior year pla	n size: X	100 or fewer	101-	500 More th	nan 500	
F	Part I	Basic Information									
1		e valuation date:	Month <u>06</u> Da	ay <u>01</u>	Year <u>20</u>	17					
2	Assets:	t volue						2a		927795	
	-							2a 2b		927795	
3		target/participant count b	reakdown			(1) N	lumber of		sted Funding	(3) Total Funding	
Ũ	0	0 1 1				par	ticipants	. ,	Target	Target	
	a For re	tired participants and bene	eficiaries receiving paymen	nt			5		382361	382361	
			nts		-		14		81052 81		
					-		14		491225	496054	
4							33		954638	959467	
4			k the box and complete line	. ,	.,	L		40			
			scribed at-risk assumptions assumptions, but disregard					4a			
		0 0 0	consecutive years and disr	0				4b			
5	Effective	interest rate						5		5.87 %	
6	<u> </u>							6		7000	
	To the best of accordance w combination, o		pplied in this schedule and accomp In my opinion, each other assumpti d experience under the plan.								
	SIGN HERE								03/07/201	0	
			Signature of actuary						Date	9	
т		. BRUMBAUGH, ASA, EA	с ,						17-04926	5	
		Туре	or print name of actuary					Most ı	ecent enrollmer		
THE BENEFIT PRACTICE									203-850-74	22	
S	UITE 610	IINGTON BOULEVARD 0, CT 06901	Firm name				Tel	ephone	number (includ	ing area code)	
			Address of the firm								
	e actuary h	as not fully reflected any r	egulation or ruling promulg	ated unde	r the statute in	completi	ng this schedule	, check	the box and see	e 🗌	
		rk Reduction Act Notice	, see the Instructions for	Form 550	0 or 5500-SF.				Schedule S	B (Form 5500) 2017 v. 170203	

Pa	art II	Begin	ning of Year	Carryov	er and Prefunding B	alances	_						
_								(a) C	arryover balan	ce	(b)	Prefundi	ng balance
7		0	0 1 2		able adjustments (line 13 fro	•				0			0
8			•		nding requirement (line 35 f	•				0			0
9	Amount	remaining	(line 7 minus line	8)						0			0
10	Interest o	on line 9 เ	using prior year's	actual retui	rn of <u>12.73</u> %					0			0
11	Prior yea	ır's exces	s contributions to	be added t	to prefunding balance:								
	a Preser	nt value o	f excess contribut	ions (line 3	88a from prior year)								190021
					a over line 38b from prior ye interest rate of <u>6.07</u>								11534
	b(2) Inte	erest on l	ine 38b from prior	year Sche	edule SB, using prior year's	actual							
					ar to add to prefunding baland		··				-		0
	_		0 0										201555
	d Portio	n of (c) to	be added to prefu	unding bala	ance								0
12	Other red	ductions i	n balances due to	elections	or deemed elections					0			0
13	Balance	at beginn	ing of current yea	r (line 9 + l	line 10 + line 11d – line 12)					0			0
P	Part III Funding Percentages												
14 Funding target attainment percentage									. 14	96.69%			
15 Adjusted funding target attainment percentage									. 15	<mark>96.69%</mark>			
16	16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement. 16 79.4									79.47%			
17	17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage												
	Part IV Contributions and Liquidity Shortfalls												
18					ar by employer(s) and empl								
()	(a) Date MM-DD-Y		(b) Amount pa employer		(c) Amount paid by employees		(a) Date (b) Amount paid ((MM-DD-YYYY) employer(s)				by (c) Amount paid by employees		
	0/01/2018			127636	0			,		. ,			
1	0/31/2018	3		21079	0								
1	1/07/2018	3		43981	0								
0	1/15/2019)		18122	0								
						Totals I	•	18(b)		210	818 18(c)		0
19	Discount	ed emplo	yer contributions	- see instru	uctions for small plan with a	valuation	date	after the	beginning of th	e year:			
	a Contri	butions a	llocated toward ur	npaid minin	num required contributions	from prior y	ears	5		19a			0
	b Contributions made to avoid restrictions adjusted to valuation date								0				
	C Contributions allocated toward minimum required contribution for current year adjusted to valuation date												
20	Quarterly	/ contribu	tions and liquidity	shortfalls:									
	a Did the plan have a "funding shortfall" for the prior year? No												
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?												
	C If line	20a is "Ye	es," see instruction	ns and con	nplete the following table as	applicable	:						
					Liquidity shortfall as of en	d of quarte	r of t						
		(1) 1st			(2) 2nd			(3)	3rd			(4) 4tł	
			0		0				0				0

Page 3

P	Part V Assumptions Used to Determine Funding Target and Target Normal Cost										
21	Discount	rate:									
	a Segm	ent rates:	1st segment: 4.16%	2nd segment: 5.72%	3rd segment: 6.48 %			N/A, ful	yield cu	irve us	ed
	b Applica	able month (er	nter code)			21k)		0		
22	Weighteo	d average retire	ement age			. 22			66		
23	Mortality	table(s) (see i	instructions)	scribed - combined X Pr	escribed - separate	Subs	stitute				
Pa	art VI	Miscellane	ous Items								
24		-	•	arial assumptions for the curren					·	es 🗙	No
25	25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment										
26	Is the pla	n required to p	provide a Schedule of Active	Participants? If "Yes," see instru	ctions regarding required	attachm	nent		X Y	es	No
27		•	•	er applicable code and see instru	0 0	27					
P	art VII			um Required Contribution							
28	Unpaid m	ninimum requir	ed contributions for all prior y	ears		28					0
29				unpaid minimum required contri		29					0
30	Remainir	ng amount of u	inpaid minimum required con	tributions (line 28 minus line 29)		. 30					0
Pa	Part VIII Minimum Required Contribution For Current Year										
31	31 Target normal cost and excess assets (see instructions):										
	a Target	normal cost (lii	ne 6)			. 31a	1			700	0
	b Excess	s assets, if app	licable, but not greater than li	ne 31a		. 31k)				0
32	Amortiza	tion installmen	its:		Outstanding Bala	ance		In	stallmen	t	
	a Net she	ortfall amortiza	tion installment			31672	2			906	6
	b Waiver	amortization i	installment			0)				0
33				er the date of the ruling letter gra) and the waived amount .	0 11	33					
34	Total fun	ding requireme	ent before reflecting carryove	r/prefunding balances (lines 31a	- 31b + 32a + 32b - 33)	. 34			16066		
				Carryover balance	Prefunding bala	nce		Tot	al balanc	ce	
35			e to offset funding								0
36	Additiona	al cash require	ment (line 34 minus line 35)			36				1606	6
37				ntribution for current year adjust	•	37				19452	2
38	Present	alue of excess	s contributions for current yea	ar (see instructions)							
	a Total (e	excess, if any,	of line 37 over line 36)			38a	1			17845	6
	b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances								0		
39	39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)										0
40											
Ра	rt IX	Pension	Funding Relief Under	Pension Relief Act of 20	10 (See Instructions	s)					
41	If an elec	tion was made	to use PRA 2010 funding rel	ief for this plan:							
	a Schedu	ule elected					. 2	plus 7 year	s 1	15 yeai	rs
	b Eligible plan year(s) for which the election in line 41a was made									1	
42	Amount c	f acceleration	adjustment			42		_			
	43 Excess installment acceleration amount to be carried over to future plan years										

Bissett Nursery Defined Benefit Plan EIN: 11-2313818 PN: 003 Schedule SB, Line 26 – Schedule of Active Participant Data

Intumeu		Ci cuitcu i									
Age	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
Under 25											
25 to 29											
30 to 34											
35 to 39											
40 to 44											
45 to 49						1	1				2
50 to 54								6			6
55 to 59							1	1			2
60 to 64								1			1
65 to 69							2	1			3
70 & up											
Total						1	4	9			14

Attained Years of Credited Service

Actuarial Basis

A. Funding Method

The valuation method is the actuarial cost method prescribed under Section 430 of the Internal Revenue Code.

Under this method, the following terms are used:

The <u>Funding Target</u> is the sum of the present value of all benefits accrued or earned under the plan as of the beginning of the plan year.

The <u>Applicable Funding Target</u> is equal to the Funding Target multiplied by the applicable transition percentage under the Worker, Retiree, and Employer Recovery Act of 2008.

The <u>Target Normal Cost</u> is the sum of the present value of all benefits which are expected to accrue or be earned under the plan during the plan year.

The <u>Carryover Balance</u> maintained by the plan was set equal to the Credit Balance, if any, in the Funding Standard Account as of the final day of the 2007 plan year. It is decreased when used to reduce the minimum required contribution in succeeding plan years. The unused portion is adjusted to reflect the rate of return on plan assets in those succeeding plan years.

The <u>Prefunding Balance</u> is the accumulation of discounted contributions in excess of the minimum funding requirement for 2008 and later plan years. It is decreased when used, and adjusted for return on plan assets, similarly to the Carryover Balance.

The <u>Funding Shortfall</u> is equal to the Funding Target, less the Actuarial Value of Assets, reduced by the Prefunding Balance and the Carryover Balance.

The <u>Adjusted Funding Shortfall</u> is equal to the Applicable Funding Target, less the Actuarial Value of Assets, reduced by the Prefunding Balance and the Carryover Balance.

A <u>Shortfall Amortization Base</u> is established for a plan year equal to the Adjusted Funding Shortfall less the present value of the existing Shortfall Amortization Installments and Waiver Amortization Installments, if any. Under some circumstances, no Shortfall Amortization Base may need to be established and/or prior Shortfall Amortization Bases may be eliminated.

A <u>Shortfall Amortization Installment</u> is the amount necessary to amortize the Shortfall Amortization Base over the 7-plan-year period beginning with the plan year it is established. Under the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010, an extended amortization period may be elected by the plan sponsor for certain plan years.

B. Actuarial Assumptions

Interest:

For minimum funding:

Segment rates prescribed under HATFA for plan years beginning in 2017.

Discount periodSegment rate0 to 5 years4.16%5 to 20 years5.72%20 years or longer6.48%

For maximum deductible:

Segment rates prescribed by the IRS in Section 430(h)(2)(C) for the month of June 2017.

Discount period	Segment rate
0 to 5 years	1.71%
5 to 20 years	3.83%
20 years or longer	4.75%

For recommended maximum:

Segment rates prescribed by the IRS in Section 417(e) for the month of May 2017, as limited by Section 415(b) if applicable.

Discount period	Segment rate
0 to 5 years	1.96%
5 to 20 years	3.77%
20 years or longer	4.62%

For ASC 960: 5.50% per annum.

For funding:

<u>Pre-retirement:</u> 2017 Mortality Tables prescribed by the IRS under Section 430(h)(3) for Non-Annuitants, Males and Females, respectively.

<u>Post-retirement</u> (Annuity Distributions): 2017 Mortality Tables prescribed by the IRS under Section 430(h)(3) for Annuitants, Males and Females, respectively.

Mortality:

	Post-retirement (Lump Sum Distributions): 2017 Mortality Tables prescribed by the IRS under Section 430(h)(3) for Lump Sum Distributions.				
	<i>For ASC 960:</i> <u>Pre-retirement</u> : 2017 Mortality Tables prescribed by the IRS under Section 430(h)(3) for Non-Annuitants, Males and Females, respectively.				
	<u>Post-retirement</u> : 2017 Mortality Tables prescribed by the IRS under Section 430(h)(3) for Annuitants, Males and Females, respectively.				
Turnover:	None.				
Retirement:	The later of attained age or normal retirement age.				
Salary:	0.00% per annum.				
Lump Sum Election Percentage:	50.00%				
Compensation Limit Indexation:	0.00% per annum.				
Social Security:	N/A.				
Spouse's Benefit:	Based on actual data. When actual data is not available, it is assumed that male (female) participants are 3 years older (younger) than their spouses, and that spouses are of the opposite sex.				
Married Percentage:	100% of participants are assumed to be married.				
Disability:	None assumed.				
Expenses:	\$7,000.				
C. Valuation of Assets:	The actuarial value of assets is the market value.				

Form 5500-SF	Short Form Annu		of Small Emplo	oyee	OMB Nos. 1210-0110 1210-0089			
Department of the Treasury Internal Revenue Service	This form is required to be file	Benefit Plan	1065 of the Employee Re	atirement	2017			
Department of Labor	Income Security Act of 1974	(ERISA), and sections 605 Revenue Code (the Code	57(b) and 6058(a) of the	Internal	This Form is Open to			
Employee Benefits Security Administration Pension Benefit Guaranty Corporation			,	Public Inspectio				
	Complete all entries in a	accordance with the insti	uctions to the Form 55	00-5r.				
Part I Annual Repor For calendar plan year 2017 or	t Identification Information	06/01/2017	and ending	05/3	1/2018			
For calendar plan year 2017 of					ing this box must attach a			
A This return/report is for:	X a single-employer plan				th the form instructions.)			
B This return/report is	a one-participant plan							
	the first return/report	the final return/report						
	an amended return/report	a short plan year retur	n/report (less than 12 mo	onths)				
C Check box if filing under:	X Form 5558	automatic extension		DFVC pr	ogram			
	special extension (enter desc	ription)						
Part II Basic Plan Inf	ormation—enter all requested in	formation						
1a Name of plan				1b Three	e-digit number 003			
Bissett Nursery Def:	ined Benefit Plan			(PN)				
					tive date of plan			
0					1/1986			
2a Plan sponsor's name (emp Mailing address (include ro	loyer, if for a single-employer plan) om, apt., suite no. and street, or P.C). Box)			oyer Identification Number 11-2313818			
City or town, state or provin Bissett Nursery Con	nce, country, and ZIP or foreign post	al code (if foreign, see inst	ructions)	2c Spon	sor's telephone number			
DIBBELL MUBCLY CO.	poración				923-0692			
147 Main Street				2 d Busin 1114(ess code (see instructions)			
Cold Spring Harbor	NY 11724							
3a Plan administrator's name	and address $\overline{\mathrm{X}}$ Same $$ as Plan Spo	nsor.		3b Admir	nistrator's EIN			
				3c Admir	nistrator's telephone number			
4 If the name and/or EIN of t	he plan sponsor or the plan name h	as changed since the last	eturn/report filed for	4b EIN				
this plan, enter the plan sp	oonsor's name, EIN, the plan name	and the plan number from t	he last return/report.	4d PN				
a Sponsor's nameC Plan Name								
5a Total number of participan	ts at the beginning of the plan year .			5a	33			
	ts at the end of the plan year			5b	31			
c Number of participants wit	h account balances as of the end of	the plan year (only defined	l contribution plans	5c				
	participants at the beginning of the p			5d(1)	14			
d(2) Total number of active	participants at the end of the plan ye	ar		5d(2)	0			
e Number of participants w	no terminated employment during th	e plan year with accrued b	enefits that were less	5e	C			
Caution: A penalty for the lat	e or incomplete filing of this retur	n/report will be assessed	unless reasonable ca	use is estat	olished.			
Under penalties of periupy and	other penalties set forth in the instru and signed by an enrolled actuary, upete.	ctions. I declare that I have	e examined this return/re	port, includi	ng, if applicable, a Schedule			
sign		3/14/2019	Ellen Bissett					
HERE Signature of plan	administrator		Enter name of individ					
Signature of plan		- Juic			Free Free Free Free Free Free Free Free			
HERE	lover/nian sponsor	Date	Enter name of individ	lual signing :	as employer or plan sponsor			
	bloyer/plan sponsor tice, see the Instructions for Form 550			aar orgining i	Form 5500-SF (2017)			

For Paperwork Reduction Act Notice, see the Instructions

v.170203

Form 5500-SF 2017

6a b c	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of a under 29 CFR 2520.104-46? (See instructions on waiver eligibility a If you answered "No" to either line 6a or line 6b, the plan canno If the plan is a defined benefit plan, is it covered under the PBGC inst If "Yes" is checked, enter the My PAA confirmation number from the	an independent qualified public accountant (IQPA) and conditions.) ot use Form 5500-SF and must instead use Form surance program (see ERISA section 4021)? X							
Pa	Part III Financial Information								
7	Plan Assets and Liabilities	(a) Beginning of Year	(b) End of Year						

7	Plan Assets and Liabilities		(a) Beginning o	r year				u or rea	
а	Total plan assets	7a		938,0)16				1,098,748
-	Total plan liabilities	7b			0				0
с	Net plan assets (subtract line 7b from line 7a)	7c		938,0)16				1,098,748
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b	Total	
а	Contributions received or receivable from:	0-(4)		210,8	318				
	(1) Employers	8a(1)			0				
	(2) Participants	8a(2)			0				
	(3) Others (including rollovers)	8a(3)		54,6					
		8b		54,0	50				265,476
<u> </u>	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							205,470
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		98,5					
e	Certain deemed and/or corrective distributions (see instructions)	8e			0				
f	Administrative service providers (salaries, fees, commissions)	8f			0				
g	Other expenses	8g		6,2	202				
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							104,744
i	Net income (loss) (subtract line 8h from line 8c)	8i							160,732
j	Transfers to (from) the plan (see instructions)	8j			0				
Pa	rt IV Plan Characteristics								
9a b	1A 1I 3D								
Pa	rt V Compliance Questions								
10	During the plan year:				Yes	No		Amou	nt
	Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-102? (See instructions and DOL's ' Program)	Voluntary	Fiduciary Correction	10a		x			
I	Were there any nonexempt transactions with any party-in-interes reported on line 10a.)	st? (Do no	t include transactions	10b		х			
	C Was the plan covered by a fidelity bond?			10c	х				100,000
	d Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?	s fidelity b	ond, that was caused	10d		х			
	Were any fees or commissions paid to any brokers, agents, or of carrier, insurance service, or other organization that provides so the plan? (See instructions.)	me or all o	of the benefits under	10e		x			
1	f Has the plan failed to provide any benefit when due under the pl	an?		10f	 	X			
	g Did the plan have any participant loans? (If "Yes," enter amount			10g		Х			
	h If this is an individual account plan, was there a blackout period?	? (See inst	tructions and 29 CFR	4.04		x			

 2520.101-3.)
 10h

 i
 If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3
 10i

Form 5500-SF 2017

Part V	/I Pension Funding Compliance				
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sche (Form 5500) and line 11a below)	dule SI	3	X Yes	No No
110	in the second seco	11a	T	0	
12	Enter the unpaid minimum required contributions for an year mem careful and a section 412 of the Code or section Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section ERISA?	302 of		Yes	X No
				<u></u>	li
	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and	enter t Day	he date o	the letter ru	ling
if ,	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.				
<u>_</u>	Enter the minimum required contribution for this plan year	12b			
		12c			
С	Enter the amount contributed by the employer to the plan for this plan year				
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		No	N/A
	Will the minimum funding amount reported on line 12d be met by the funding deadline?	L	Yes		N/A
Part					
13a	Has a resolution to terminate the plan been adopted in any plan year?		X Yes	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		. [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.)) to			
	13c(1) Name of plan(s):	EIN(s)	·	13c(3) F	N(s)

SCHEDULE SB Single-Employer Defined Benefit Plan (Form 5500) Actuarial Information					anOMB No. 1210-0110			
	Actuarial Information					2017		
Department of the Treasury Internal Revenue Service	This schedule is requ	uired to be filed under	section 10	4 of the Employ	ee			
Department of Labor Employee Benefits Security Administration	Retirement Income S	ecurity Act of 1974 (E ernal Revenue Code	RISA) and	section 6059 of	the		is Open to Public	
Pension Benefit Guaranty Corporation	▶ File as a	an attachment to For	m 5500 or	5500-SF.		113	spection	
For calendar plan year 2017 or fiscal plan	year beginning	06/01/2017		and endir	g	05/31/20	018	
 Round off amounts to nearest dolla Caution: A penalty of \$1,000 will be a 		bic report uplose reas	anchia agu	es is satablishe				
A Name of plan	sacesed for late ming of t	This report unless reas	Shable cau	B Three-di				
Bissett Nursery Defined	l Benefit Plan			plan nun	•) – 🕨	003	
C Plan sponsor's name as shown on line	2a of Form 5500 or 5500	-SF		D Employer	Identific	ation Number (E	EIN)	
Bissett Nursery Corpora	ation			 11-231381	8			
E Type of plan: X Single Multiple-A	Multiple-B	F Prior year r	lan size: 🕅	100 or fewer	□ 101-	500 🗌 More th		
Part I Basic Information							ian 500	
1 Enter the valuation date:	Month 06 Day	y 01 Year	2017				· · · · · · ·	
2 Assets:		<u> </u>					· · · ·	
a Market value					2 a	······································	927,79	
b Actuarial value	· · · · · · · · · · · · · · · · · · ·				2b		927,7	
3 Funding target/participant count brea			par	Number of ticipants		sted Funding Target	(3) Total Funding Target	
a For retired participants and benefic				5		382,361	382,36	
b For terminated vested participants				14		81,052	81,05	
C For active participants				14		491,225	496,05	
d Total 4 If the plan is in at-risk status, check th				33		954,638	959,46	
a Funding target disregarding prescri]	4a			
b Funding target reflecting at-risk ass	umptions, but disregardir	ng transition rule for pl	ans that ha	ive been in at-ri	sk			
status for fewer than five consecutive 5 Effective interest rate							E 0.7%	
6 Target normal cost							5.87%	
Statement by Enrolled Actuary To the best of my knowledge, the information supplie accordance with applicable law and regulations. In m combination, offer my best estimate of anticipated ex	d in this schedule and accompan y opinion, each other assumption	wing schedules, statements a	nd attachmont	e if any is complete		ate. Each prescribed le expectations) and		
SIGN HERE	AS					3/7/10	3	
	ature of actuary					Date		
'imothy A. Brumbaugh, ASA,			<u> </u>	· · · · · · · · · · · · · · · · · · ·		1704926	·······	
Type or p The Benefit Practice	rint name of actuary					ecent enrollmen 203 - 850 - 74		
	Firm name			Tel		number (includir		
055 Washington Boulevard								
Suite 610 Stamford CT 0690	01							
	dress of the firm							
Ado								

Schedule SB (Form 5500) 2017

*.**

Page 2

P	art II	Begi	nning of Year	Carryo	ver and Prefunding E	alances								
7	Balance	at heain	ning of prior year	after annlic	able adjustments (line 13 fr	om prior	<u> </u>	(a)	Carryover balar	nce		(b) P	refundi	ng balance
	year)										0			0
8					Inding requirement (line 35						0			0
9	Amount	remainin	ng (line 7 minus lin	e 8)			•••		_		0			0
10	Interest	on line 9	using prior year's	actual retu	Irn of <u>12.73</u> %						0			0
11	Prior ye	ar's exce	ss contributions to	be added	to prefunding balance:									
	a Prese	nt value (of excess contribu	tions (line	38a from prior year)									190,021
	Sc	hedule S	B, using prior yea	r's effective	a over line 38b from prior ye e interest rate of6 .07	%								11,534
					edule SB, using prior year's						11.534 2.781 2.782 2.783 2.783			0
					ar to add to prefunding baland									201,555
	d Portio	on of (c) to	o be added to pre	funding bal	ance									
12	Other re	ductions	in balances due te	o elections	or deemed elections		<u> </u>	<u> </u>			0			0
					line 10 + line 11d – line 12)						0			0
	art III		ding Percent		· · · · · · · · · · · · · · · · · · ·									
14	Funding			<u> </u>									14	96.69%
					9								15	96.69%
	Prior yea	ar's fundii	ng percentage for	purposes of	of determining whether carry	/over/prefu	nding	balanc	es may be use	d to rec	luce ci	urrent	16	79.47%
17	If the cu	rrent valu	e of the assets of	the plan is	less than 70 percent of the	funding tar	raet, e	enter su	ich percentage.	<u></u>	·····		17	%
	art IV	1	ntributions an				J							//
					ar by employer(s) and empl	ovees.								
	(a) Dat	e	(b) Amount p		(c) Amount paid by	-	Date) * *	(b) Amoun	it paid I	ov l	(c)	Amou	nt paid by
	<u>/M-DD-Y</u> 0/01/2		employer	(s) 27,636	employees 0	(MM-D			employ		-		emplo	
	0/31/2			21,079	0								_	
	1/07/2			43,981	0									
	1/15/2			18,122	0									
									<u> </u>					
_					<u> </u>						·····			
					·	·								
	·													
					· · · · ·							_		
							F							
	2011 - 14 B					Totals <	•	18(b)		210,	818	18(c)		0
19	Discount	ed emplo	yer contributions	– see instru	uctions for small plan with a	valuation d	late a	ifter the	beginning of th	e year	:			
	a Contril	butions al	llocated toward ur	npaid minim	num required contributions f	rom prior y	ears.			. 19a			_	0
	b Contrit	outions m	ade to avoid restr	ictions adju	usted to valuation date					. 19b				0
	C Contrib	outions all	ocated toward min	mum requir	ed contribution for current ye	ar adjusted	to val	uation d	late	19c				194,522
			tions and liquidity											
	a Did the	e plan ha	ve a "funding shoi	tfall" for the	e prior year?	•••••			••••••				X	Yes 🗌 No
	b If line 2	20a is "Ye	es," were required	quarterly i	nstallments for the current y	ear made i	in a ti	mely m	anner?			·····		Yes 🛛 No
	c If line 2	20a is "Ye	es," see instruction	ns and com	plete the following table as	applicable:	<u> </u>							
·		(1) 1-4			Liquidity shortfall as of end	l of quarter	of th							
		(1) 1st	0		(2) 2nd	0		(3)	3rd	0		(4) 4th	
			0			Ч								0

Page 3

21 Discount rate: a Segment rates: 1st segment: 2nd segment: 3rd segment: 0.48% N/A, full yie b Applicable month (enter code) 21b 21b 22 23 Mortality table(s) (see instructions) Prescribed - combined 21 22 23 Mortality table(s) (see instructions) Prescribed - combined 22 23 Part VI Miscellaneous Items 24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. [25] 24 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. [26] 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. [27] 26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. [27] 27 Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years [28] 28 Discounted employer contributions for all prior years. [28] [29]	66 ed] Yes X No] Yes X No
b Applicable month (enter code) 21b 22 Weighted average retirement age 22 23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute Part VI Miscellaneous Items Image: Substitute Substitute 24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. [miscellaneous Items 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. [miscellaneous] 26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. [miscellaneous] 27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding required attachment. [miscellaneous] 27 Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years 29	60 ed] Yes X No] Yes X No
22 Weighted average retirement age 22 23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute Part VI Miscellaneous Items 24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. 2 26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. 2 27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding required attachment. 27 Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 28 Unpaid minimum required contributions for all prior years 28	ed] Yes 🛛 No] Yes 🕅 No
 23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute Part VI Miscellaneous Items 24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding require attachment. 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. 26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. 27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. 27 Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years	ed] Yes 🛛 No] Yes 🕅 No
Part VI Miscellaneous Items 24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. 26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. 27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. 27 Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years	Yes X No
 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years Unpaid minimum required contributions for all prior years 	Yes X No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. Image: Construction of the current plan year? 26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. Image: Construction of the current plan year? 27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. Image: Construction of the current plan year? 27 Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years Image: Contribution of Unpaid Prior Years	Yes X No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. 26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. 27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. 27 Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years	Yes X No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. 27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. 27 Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 28 Unpaid minimum required contributions for all prior years 28	Yes X No Yes [] No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding 27 Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 28 Unpaid minimum required contributions for all prior years	Yes 🗌 No
Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years	
Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years	
20 Onpaid minimum required contributions for all prior years	
29 Discounted employer contributions allocated toward and the second sec	
and a simple year contributions anotated toward unpaid minimum required contributions from prior years	0
<u> </u>	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	0
Part VIII Minimum Required Contribution For Current Year	
31 Target normal cost and excess assets (see instructions):	
a Target normal cost (line 6)	7,000
b Excess assets, if applicable, but not greater than line 31a	0
32 Amortization installments: Outstanding Balance Installm	
a Net shortfall amortization installment	9,066
b Waiver amortization installment	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month Day Year) and the waived amount	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) 34	16.000
Carryover balance Prefunding balance Total bala	16,066
35 Balances elected for use to offset funding requirement	
36 Additional cash requirement (line 34 minus line 35)	0
57 Contributions allocated toward minimum required contribution for current year adjusted to us to the	16,066
	194,522
38 Present value of excess contributions for current year (see instructions)	
a Total (excess, if any, of line 37 over line 36)	178,456
 b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	0
39	0
40	0
remember 1 and ing Rener Order Pension Relief Act of 2010 (See Instructions)	
41 If an election was made to use PRA 2010 funding relief for this plan:	
a Schedule elected	15 years
D Eligible plan year(s) for which the election in line 41a was made	2011
42 Amount of acceleration adjustment	
43 Excess installment acceleration amount to be carried over to future plan years	

Bissett Nursery Defined Benefit Plan EIN: 11-2313818 PN: 003 Schedule SB, Line 19 – Discounted Employer Contributions

		Plan Year	Applicable	Discounted	
Date	<u>Amount</u>	Applied	Rate	Amount	
10/1/2018	3,615	2017	9.70%	3,195	(1)
10/1/2018	3,615	2017	8.76%	3,232	(2)
10/1/2018	3,615	2017	7.84%	3,269	(3)
10/1/2018	3,615	2017	6.90%	3,307	(4)
10/1/2018	113,176	2017	5.81%	104,967	
10/31/2018	21,079	2017	5.81%	19,460	
11/7/2018	43,981	2017	5.81%	40,558	
1/15/2019	18,122	2017	5.81%	16,534	

Total: 210,818	Total:	194,522
----------------	--------	---------

(1) 10.81% to the quarterly due date of 9/15/17, 5.81% from 9/15/17 to 6/1/17.

(2) 10.81% to the quarterly due date of 12/15/17, 5.81% from 12/15/17 to 6/1/17.

(3) 10.81% to the quarterly due date of 3/15/18, 5.81% from 3/15/18 to 6/1/17.

(4) 10.81% to the quarterly due date of 6/15/18, 5.81% from 6/15/18 to 6/1/17.

Bissett Nursery Defined Benefit Plan EIN: 11-2313818 PN: 003 Schedule SB, Line 22 – Description of Weighted Average Retirement Age

Each participant is assumed to retire at his or her normal retirement age. The age specified in the plan as normal retirement age is 65, or the fifth anniversary of plan participation, if later.

The Weighted Average Retirement Age for the 2017 Plan Year is 66.

Summary of Plan Provisions

DEFINITIONS:

Compensation:	Participant's Wages for each Year of Service, as defined in Internal Revenue Code Section 3401(a).
Years of Credited Service:	All years of participation with the employer from date of participation to termination of employment, or Normal Retirement Date, based on 1,000 hours equaling one year of service. Years of service shall not include any service prior to May 31, 1986
Normal Form of Annuity:	Life annuity with 120 guaranteed payments.
Normal Retirement Date:	The first day of the month coinciding with or following the attainment of age 65, or the fifth anniversary of Participation in the Plan, if later.
PENSION BENEFITS:	
Eligibility for Plan Participation:	Age 21 and 1 year of service.
Benefit Formula:	1% of Average Annual Compensation up to the Covered Compensation level multiplied for each Year of Service. Additionally, Compensation in excess of the Covered Compensation level will be multiplied by 6% and accrued for a period of 35 years.
	Effective September 15, 1994, benefits are frozen.
Early Retirement:	
Eligibility:	Age 55 and completion of 10 Years of Service.
Benefit formula:	Same as normal retirement benefit, based on service and compensation at date of early retirement, actuarially reduced for commencement prior to normal retirement age.

Vesting:

Eligibility:	Vesting schedule as follows:	
	Years of Service	Vesting Percentage
	Less than 2	0%
	2 Years	20%
	3 Years	40%
	4 Years	60%
	5 Years	80%
	6 or more	100%
Benefit Formula:	Same as normal retirement be and compensation at date of reduced for commencement pr age.	termination, actuarially
Pre-Retirement Death Benefit:		
Eligibility:	All participants.	
Benefit Formula:	Actuarial equivalent of the acc the participant's surviving ben	· · ·

Bissett Nursery Defined Benefit Plan EIN: 11-2313818 PN: 003 Schedule SB, Line 32 – Schedule of Amortization Bases

	Present Value of		Amortization			
Type of	Remaining	Date Base	Period	Am	ortization	
Base	Installment	Established	<u>Remaining</u>	Ins	stallment	
Total Shortfall	\$ 31,672			\$	9,066	
Shortfall	(135,988)	June 1, 2017	7		(22,331)	
Shortfall	141,558	June 1, 2016	6		26,344	
Shortfall	35,130	June 1, 2015	5		7,610	
Shortfall	51,912	June 1, 2014	4		13,782	
Shortfall	(56,448)	June 1, 2013	3		(19,588)	
Shortfall	(15,804)	June 1, 2012	2		(8,063)	
Shortfall	11,312	June 1, 2011	1		11,312	
Total Waiver	\$ -			\$	-	