Form 5500-SF

Department of the Treasury Internal Revenue Service

Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Department of Labor

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

2018

This Form is Open to **Public Inspection**

Part I	Annual Report	t Identification Information	1									
For calend	dar plan year 2018 or t	fiscal plan year beginning 01/01/2	/2018		and ending 12	2/31/201	18					
A This re	This return/report is for: 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 one-participant plan	a fo	oreign plan				,				
B This re	turn/report is											
		an amended return/report	a sh	nort plan year return	return/report (less than 12 months)							
C Check	box if filing under:	Form 5558	aut	omatic extension		DFV	C program					
		special extension (enter desc	cription)									
Part II	Basic Plan Info	ormation—enter all requested in	nformation	n								
1a Name						1b ⊺	hree-digit					
	LLC 401(K) RETIREM	ENT PLAN				р	lan number	001				
							ffective date o					
								1/2004				
		oyer, if for a single-employer plan) om, apt., suite no. and street, or P.C	O. Box)					fication Number 455866				
City o	or town, state or provin	ce, country, and ZIP or foreign post	stal code ((if foreign, see instru	uctions)							
FOWLER, L	LLC					20 8	ponsor's telep 509-380					
						2d B	usiness code (see instructions)				
	SIANA ST., STE. A-13 CK, WA 99336-8631	0					5413	30				
TTETTT TO	71, 177 00000 0001											
3a Plan	administrator's name a	and address X Same as Plan Spo	onsor.			3b Administrator's EIN						
;						3c A	3c Administrator's telephone number					
		ne plan sponsor or the plan name honsor's name, EIN, the plan name				4b EIN						
	sor's name	onsor s name, Lin, the plan name of	and the p	nan namber nom tr	e last return/report.	4d PN						
C Plan	Name											
						Eo						
_		s at the beginning of the plan year.				5a 5b		63 59				
		s at the end of the plan year a account balances as of the end of										
comp	olete this item)					5c	,	39				
	·	articipants at the beginning of the p	-			5d(1		51				
		articipants at the end of the plan ye				5d(2	()	47				
Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested						5e		0				
Caution:	A penalty for the late	or incomplete filing of this retur	rn/report	will be assessed u	unless reasonable cau	use is e	stablished.					
SB or Sch	nalties of perjury and on nedule MB completed a strue, correct, and con	other penalties set forth in the instru and signed by an enrolled actuary, a polete	as well a	declare that I have e s the electronic vers	examined this return/re sion of this return/repor	port, inc t, and to	luding, if applic the best of my	cable, a Schedule / knowledge and				
SIGN		d/valid electronic signature.	(05/07/2019	TERRY MARSHALL							
HERE	Signature of plan	administrator		Date	Enter name of individ	ual sign	ing as plan adr	ninistrator				
SIGN												
HERE	Signature of empl	oyer/plan sponsor		Date	Enter name of individ	ual sign	ing as employe	er or plan sponsor				

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6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)							X	s No	
b	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA)							X Ye	s Π No	
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)								о _П о	
С	If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No								termined	
	If "Yes" is checked, enter the My PAA confirmation number from th	e PBGC p	remium filing for this p	lan yea	ır			(See instr	uctions.)	
Pa	rt III Financial Information									
7	Plan Assets and Liabilities		(a) Beginning (of Year			(b) Er	nd of Year		
a	Total plan assets	7a	` '	04104			(4) =1	3638433		
b	Total plan liabilities	7b		0				2005		
С	Net plan assets (subtract line 7b from line 7a)	7c	400	04104				3636428		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt			(b) Total		
а	Contributions received or receivable from:	0-(4)	44	22550						
	(1) Employers	8a(1)		23559 41486	-					
	(2) Participants	8a(2)	44	+1400						
	(3) Others (including rollovers)	8a(3)	-2	49639	-					
	Other income (loss)	8b 8c	-2.	49039				315406		
d	Benefits paid (including direct rollovers and insurance premiums	80						313400		
	to provide benefits)	8d	6	75148						
е	Certain deemed and/or corrective distributions (see instructions) \dots	8e								
f	Administrative service providers (salaries, fees, commissions)	8f		7934						
g	Other expenses 8g									
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h				683082				
<u>_i</u>	Net income (loss) (subtract line 8h from line 8c)							-367676		
	Transfers to (from) the plan (see instructions)									
Pa	t IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension 2F 2G 2J 2K 2T 3D 3B	feature co	des from the List of Plant	an Cha	racteri	stic C	odes in the ir	structions:		
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Pla	n Chara	acteris	tic Co	des in the ins	structions:		
	<u> </u>									
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 contribu described 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 reported on line 10a.)			10b		X				
С	Was the plan covered by a fidelity bond?			10c	X			400	000	
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?	-		10d		X				
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.)							15	112	
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		Χ				
9						10	658			
h	h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)									
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 Schedule SB (Form 5500) and line 11a below)								
11a	11a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40								
12									
	(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, and granting the waiver	d enter t Day		of the lette Year _	r ruling				
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?		Yes	× N	0				
	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?									
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							
1	3c(1) Name of plan(s): 13c(2)	EIN(s)		13c(3)	PN(s)				

Form 5500-SF

Department of the Treasury nternal 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.

2018

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection**

Part I Annual Report Identification Information For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018 a multiple-employer plan (not multiemployer) (Filers checking this box must attach a X a single-employer plan A This return/report is for: list of participating employer information in accordance with the form instructions.) a one-participant plan a foreign plan B This return/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 special extension (enter description) Part II Basic Plan Information—enter all requested information 1a Name of plan 1b Three-digit FOWLER, LLC 401(K) RETIREMENT PLAN plan number (PN) > 001 1c Effective date of plan 01/01/2004 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) (EIN) 56-2455866 City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) 2c Sponsor's telephone number FOWLER, LLC 509-380-5808 2d Business code (see instructions) 35 S. Louisiana St., Ste. A-130 Kennewick WA 99336-8631 541330 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 or the plan name has changed since the last return/report filed for 4b EIN this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. a Sponsor's name 4d PN C Plan Name 5a 5a Total number of participants at the beginning of the plan year 63 5b b Total number of participants at the end of the plan year 59 Number of participants with account balances as of the end of the plan year (only defined contribution plans 5c complete this item) 39 5d(1) d(1) Total number of active participants at the beginning of the plan year 51 d(2) Total number of active participants at the end of the plan year 5d(2) 47 e Number of participants who terminated employment during the plan year with accrued benefits that were less 5e 0 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 Terry Marshall SIGN

Date

Date

Signature of employer/plan sponsor

Signature of plan administrator

HERE

SIGN HERE Enter name of individual signing as plan administrator

	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.						X Yes No	
	If the plan is a defined benefit plan, is it covered under the PBGC ir If "Yes" is checked, enter the My PAA confirmation number from the	nsurance p	rogram (see ERISA se	ection 4	021)?	🗍 Ye	es No	Not determined (See instructions.)
Pa	rt III Financial Information							
7_	Plan Assets and Liabilities	2.5	(a) Beginning	of Year			(b) End	of Year
a	Total plan assets	7a	4,	004,	104			3,638,433
b	Total plan liabilities	7b			0			2,005
c	Net plan assets (subtract line 7b from line 7a)	7c	4,	004,	104			3,636,428
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	t			(b) 1	otal
a 	Contributions received or receivable from: (1) Employers	8a(1)		123,	559			
	(2) Participants	8a(2)		441,	486	38° 18		
	(3) Others (including rollovers)	8a(3)					at 177 /2	
b	Other income (loss)	8b		249,	639			
_ c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						315,406
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		675,	148			All Market
e	Certain deemed and/or corrective distributions (see instructions)	8e						
f	Administrative service providers (salaries, fees, commissions)	8f		7,	934	1111		
g	Other expenses	8g						
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	l expenses (add lines 8d, 8e, 8f, and 8g)						683,082
i	Net income (loss) (subtract line 8h from line 8c)	ome (loss) (subtract line 8h from line 8c)						-367,676
j	Transfers to (from) the plan (see instructions)	8j					1 2 12	
9a b	If the plan provides pension benefits, enter the applicable pension 2F 2G 2J 2K 2T 3D 3B If the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits.							
Par	■ 13 × 12 × 12 × 12 × 12 × 12 × 12 × 12 ×				Vaa	I No I		<u> </u>
10 a	During the plan year: Was there a failure to transmit to the plan any participant contribudescribed in 29 CFR 2510.3-102? (See instructions and DOL's Verogram)	oluntary F	iduciary Correction	10a	Yes	X		Amount
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	t? (Do not i	nclude transactions	10b		х		
С	Was the plan covered by a fidelity bond?			10c	Х			400,000
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		х		
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.)	ne or all of	the benefits under	10e	х			15,112
f	Has the plan failed to provide any benefit when due under the pla	in?	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10f		х		
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year-e	nd.)	10g	Х			10,658
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)			10h		х		Stanke are
i	If 10h was answered "Yes," check the box if you either provided to exceptions to providing the notice applied under 29 CFR 2520.10			10i		į.		

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Part	VI Pension Funding Compliance							
11	1 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)							
11a								
12	Is this a defined contribution plan subject to the mi ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d,			ction 302	of		Y	es X No
a	If a waiver of the minimum funding standard for a p granting the waiver.	rior year is being amortized in th			er the da		e letter Year _	ruling
If	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		121				
с	Enter the amount contributed by the employer to the	plan for this plan year		120	2			
d	Subtract the amount in line 12c from the amount in negative amount)			120	1			
е	Will the minimum funding amount reported on line	2d be met by the funding deadli	ne?		Yes		No.	N/A
Part	VII Plan Terminations and Transfers o	of Assets						
13a	Has a resolution to terminate the plan been adopted in	any plan year?			_ Y	es	X No)
	If "Yes," enter the amount of any plan assets that re	everted to the employer this year		13a				
b	Were all the plan assets distributed to participants control of the PBGC?					Y	es 🛚	No
С	If, during this plan year, any assets or liabilities wer which assets or liabilities were transferred.							

13c(1) Name of plan(s):

13c(2) EIN(s)

13c(3) PN(s)