# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans 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.**

OMB Nos. 1210-0110
1210-0089

**2017**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2017 or fiscal plan year beginning 11/01/2017 and ending 10/31/2018

**A** This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ___

**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** If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

**D** Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
THE ELI'S CHEESECAKE COMPANY 401(K) AND PROFIT SHARING PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 11/01/1988

**2a** Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)

THE ELI'S CHEESECAKE COMPANY

6701 W FOREST PRESERVE AVE
CHICAGO, IL 60634-1470

**2b** Employer Identification Number (EIN)
36-6914427

**2c** Plan Sponsor's telephone number
773-736-3417

**2d** Business code (see instructions)
311800

**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 accompanying schedules, statements and attachments, 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.

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 08/15/2019 | HELEN SULLIVAN |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 08/15/2019 | HELEN SULLIVAN |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

**3a** Plan administrator's name and address [X] Same as Plan Sponsor

**3b** Administrator's EIN

**3c** Administrator's telephone number

**4** If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for 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
**c** Plan Name

**4b** EIN

**4d** PN

| | | |
|---|---|---|
| **5** Total number of participants at the beginning of the plan year | **5** | 137 |
| **6** Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**). | | |
| **a(1)** Total number of active participants at the beginning of the plan year | **6a(1)** | 116 |
| **a(2)** Total number of active participants at the end of the plan year | **6a(2)** | 107 |
| **b** Retired or separated participants receiving benefits | **6b** | 0 |
| **c** Other retired or separated participants entitled to future benefits | **6c** | 16 |
| **d** Subtotal. Add lines **6a(2)**, **6b**, and **6c** | **6d** | 123 |
| **e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 1 |
| **f** Total. Add lines **6d** and **6e**. | **6f** | 124 |
| **g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 101 |
| **h** Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 7 |
| **7** Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 2S 2T 3D

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

| **9a** Plan funding arrangement (check all that apply) | | **9b** Plan benefit arrangement (check all that apply) | |
|---|---|---|---|
| **(1)** | [X] Insurance | **(1)** | [X] Insurance |
| **(2)** | [ ] Code section 412(e)(3) insurance contracts | **(2)** | [ ] Code section 412(e)(3) insurance contracts |
| **(3)** | [X] Trust | **(3)** | [X] Trust |
| **(4)** | [ ] General assets of the sponsor | **(4)** | [ ] General assets of the sponsor |

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

**(1)** [X] **R** (Retirement Plan Information)

**(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

**(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

**b General Schedules**

**(1)** [X] **H** (Financial Information)

**(2)** [ ] **I** (Financial Information – Small Plan)

**(3)** [X] 1 **A** (Insurance Information)

**(4)** [X] **C** (Service Provider Information)

**(5)** [X] **D** (DFE/Participating Plan Information)

**(6)** [ ] **G** (Financial Transaction Schedules)

## Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....…… ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ……..... ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2017 Form M-1 annual report. If the plan was not required to file the 2017 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

# SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

**2017**

**This Form is Open to Public Inspection**

For calendar plan year 2017 or fiscal plan year beginning 11/01/2017 and ending 10/31/2018

**A** Name of plan
THE ELI'S CHEESECAKE COMPANY 401(K) AND PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
THE ELI'S CHEESECAKE COMPANY

**D** Employer Identification Number (EIN)
36-6914427

## Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

**1** Coverage Information:

**(a)** Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

| (b) EIN | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year | |
|---|---|---|---|---|---|
| | | | | (f) From | (g) To |
| 42-0127290 | 61271 | 401611 | 124 | 11/01/2017 | 10/31/2018 |

**2** Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

| (a) Total amount of commissions paid | (b) Total amount of fees paid |
|---|---|
| 0 | 0 |

**3** Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---|---|---|
| | (c) Amount | (d) Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---|---|---|
| | (c) Amount | (d) Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

## Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

| | | | |
|---|---|---|---|
| 4 | Current value of plan's interest under this contract in the general account at year end | 4 | 0 |
| 5 | Current value of plan's interest under this contract in separate accounts at year end | 5 | 2534080 |

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

| | | | |
|---|---|---|---|
| b | Premiums paid to carrier | 6b | |
| c | Premiums due but unpaid at the end of the year | 6c | |
| d | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶ | 6d | |

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☒ other ▶ FLEXIBLE INVESTMENT ANNUITY

| | | | | | |
|---|---|---|---|---|---|
| b | Balance at the end of the previous year | | | 7b | |
| c | Additions: (1) Contributions deposited during the year | 7c(1) | | | |
| | (2) Dividends and credits | 7c(2) | | | |
| | (3) Interest credited during the year | 7c(3) | | | |
| | (4) Transferred from separate account | 7c(4) | | | |
| | (5) Other (specify below) ▶ | 7c(5) | | | |
| | (6) Total additions | | | 7c(6) | |
| d | Total of balance and additions (add lines **7b** and **7c(6)**). | | | 7d | |
| e | Deductions: | | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | | | |
| | (2) Administration charge made by carrier | 7e(2) | | | |
| | (3) Transferred to separate account | 7e(3) | | | |
| | (4) Other (specify below) ▶ | 7e(4) | | | |
| | (5) Total deductions | | | 7e(5) | |
| f | Balance at the end of the current year (subtract line **7e(5)** from line **7d**) | | | 7f | 0 |

## Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

**a** ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
**e** ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
**i** ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
**m** ☐ Other (specify) ▶

| | | | | |
|---|---|---|---|---|
| **9** Experience-rated contracts: | | | | |
| **a** Premiums: (1) Amount received | **9a(1)** | | | |
| (2) Increase (decrease) in amount due but unpaid | **9a(2)** | | | |
| (3) Increase (decrease) in unearned premium reserve | **9a(3)** | | | |
| (4) Earned (**(1)** + **(2)** - **(3)**) | | | **9a(4)** | |
| **b** Benefit charges (1) Claims paid | **9b(1)** | | | |
| (2) Increase (decrease) in claim reserves | **9b(2)** | | | |
| (3) Incurred claims (add **(1)** and **(2)**) | | | **9b(3)** | |
| (4) Claims charged | | | **9b(4)** | |
| **c** Remainder of premium: (1) Retention charges (on an accrual basis) -- | | | | |
| (A) Commissions | **9c(1)(A)** | | | |
| (B) Administrative service or other fees | **9c(1)(B)** | | | |
| (C) Other specific acquisition costs | **9c(1)(C)** | | | |
| (D) Other expenses | **9c(1)(D)** | | | |
| (E) Taxes | **9c(1)(E)** | | | |
| (F) Charges for risks or other contingencies | **9c(1)(F)** | | | |
| (G) Other retention charges | **9c(1)(G)** | | | |
| (H) Total retention | | | **9c(1)(H)** | |
| (2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.) | | | **9c(2)** | |
| **d** Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement | | | **9d(1)** | |
| (2) Claim reserves | | | **9d(2)** | |
| (3) Other reserves | | | **9d(3)** | |
| **e** Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.) | | | **9e** | |
| **10** Nonexperience-rated contracts: | | | | |
| **a** Total premiums or subscription charges paid to carrier | | | **10a** | |
| **b** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. | | | **10b** | |

Specify nature of costs.

## Part IV Provision of Information

**11** Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2017**<br>**This Form is Open to Public Inspection.** |

For calendar plan year 2017 or fiscal plan year beginning 11/01/2017 and ending 10/31/2018

**A** Name of plan
THE ELI'S CHEESECAKE COMPANY 401(K) AND PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
THE ELI'S CHEESECAKE COMPANY

**D** Employer Identification Number (EIN)
36-6914427

## Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

**(a)** Enter name and EIN or address (see instructions)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 13 37 50 64 | CONTRACT ADMINISTRATOR | 1988 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

**(a)** Enter name and EIN or address (see instructions)

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes [ ] No [ ] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

**(a)** Enter name and EIN or address (see instructions)

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes [ ] No [ ] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

**(a)** Enter name and EIN or address (see instructions)

| **(b)** Service Code(s) | **(c)** Relationship to employer, employee organization, or person known to be a party-in-interest | **(d)** Enter direct compensation paid by the plan. If none, enter -0-. | **(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | **(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | **(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | **(h)** Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes ☐ No ☐ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

**(a)** Enter name and EIN or address (see instructions)

| **(b)** Service Code(s) | **(c)** Relationship to employer, employee organization, or person known to be a party-in-interest | **(d)** Enter direct compensation paid by the plan. If none, enter -0-. | **(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | **(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | **(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | **(h)** Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes ☐ No ☐ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

**(a)** Enter name and EIN or address (see instructions)

| **(b)** Service Code(s) | **(c)** Relationship to employer, employee organization, or person known to be a party-in-interest | **(d)** Enter direct compensation paid by the plan. If none, enter -0-. | **(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | **(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | **(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | **(h)** Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| | | | Yes ☐ No ☐ | Yes ☐ No ☐ | | Yes ☐ No ☐ |

## Part I Service Provider Information (continued)

**3.** If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| | | |
| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

## Part II Service Providers Who Fail or Refuse to Provide Information

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

| **(a)** Enter name and EIN or address of service provider (see instructions) | **(b)** Nature of Service Code(s) | **(c)** Describe the information that the service provider failed or refused to provide |
|---|---|---|
| | | |

## Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

| | |
|---|---|
| **a** Name: | **b** EIN: |
| **c** Position: | |
| **d** Address: | **e** Telephone: |

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

## DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2017**

**This Form is Open to Public Inspection.**

For calendar plan year 2017 or fiscal plan year beginning 11/01/2017 and ending 10/31/2018

**A** Name of plan
THE ELI'S CHEESECAKE COMPANY 401(K) AND PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
THE ELI'S CHEESECAKE COMPANY

**D** Employer Identification Number (EIN)
36-6914427

**Part I** **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL STABLE VALUE FUND

**b** Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 93-6274328-001 | C | 1164243 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN GOVT & HQ BOND SA-R6

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 42-0127290-007 | P | 223599 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL SMALLCAP SEP ACCT-I2

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 42-0127290-014 | P | 114124 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN U.S. PROPERTY SEP ACCT-R6

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 42-0127290-027 | P | 137553 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN DIV INTL SA-I3

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 42-0127290-015 | P | 232513 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCAP S&P 500 INDEX SA-R6

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 42-0127290-016 | P | 518684 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP VALUE I SA-R6

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|
| 42-0127290-043 | P | 103219 |

| | | | |
|---|---|---|---|
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-R6 | | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 42-0127290-028 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 255088 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-R6 | | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 42-0127290-023 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 89743 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2010 SEP ACCT-R6 | | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 42-0127290-075 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 161343 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2020 SEP ACCT-R6 | | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 42-0127290-076 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 124871 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2030 SEP ACCT-R6 | | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 42-0127290-077 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 115934 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2040 SEP ACCT-R6 | | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 42-0127290-078 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 227228 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2050 SEP ACCT-R6 | | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 42-0127290-079 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 66077 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME STRAT INC SA-R6 | | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 42-0127290-080 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 8617 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN FIN GRP, INC. STOCK SA-R6 | | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 42-0127290-086 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 18378 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL EQUITY INDEX SA-R6 | | | |
| **b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | | |
| **c** EIN-PN 42-0127290-121 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 41788 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN BOND MARKET INDEX SA-R6

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| **c** EIN-PN 42-0127290-122 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 74983 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2060 SEP ACCT-R6

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

| **c** EIN-PN 42-0127290-130 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20338 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

| **c** EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|---|---|---|

## Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

**a** Plan name

| **b** Name of plan sponsor | **c** EIN-PN |
|---|---|

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2017**

**This Form is Open to Public Inspection**

For calendar plan year 2017 or fiscal plan year beginning 11/01/2017 and ending 10/31/2018

**A** Name of plan
THE ELI'S CHEESECAKE COMPANY 401(K) AND PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
THE ELI'S CHEESECAKE COMPANY

**D** Employer Identification Number (EIN)
36-6914427

## Part I Asset and Liability Statement

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 0 | 0 |
| **(2)** Participant contributions | 1b(2) | 0 | 0 |
| **(3)** Other | 1b(3) | 0 | 0 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 83891 | 68316 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 1057216 | 1164243 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 2663748 | 2534080 |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 1188028 | 1241377 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 0 | 0 |
| **(15)** Other | 1c(15) | | |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | | |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 4992883 | 5008016 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | 0 | |
| **h** | Operating payables | 1h | 0 | |
| **i** | Acquisition indebtedness | 1i | 0 | |
| **j** | Other liabilities | 1j | 0 | |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 4992883 | 5008016 |

## Part II Income and Expense Statement

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

| | Income | | (a) Amount | (b) Total |
|---|---|---|---|---|
| **a** | **Contributions:** | | | |
| | **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | 40246 | |
| | **(B)** Participants | 2a(1)(B) | 235166 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 0 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 275412 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 0 | |
| | **(B)** U.S. Government securities | 2b(1)(B) | 0 | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | 0 | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | 0 | |
| | **(E)** Participant loans | 2b(1)(E) | 3176 | |
| | **(F)** Other | 2b(1)(F) | 0 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 3176 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | 0 | |
| | **(B)** Common stock | 2b(2)(B) | 0 | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 10288 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 10288 |
| | **(3)** Rents | 2b(3) | | 0 |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 0 | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 0 | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | 0 | |
| | **(B)** Other | 2b(5)(B) | 0 | |
| | **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | -16833 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | -10373 |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | 0 |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | 0 |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 54917 |
| c Other income | 2c | | -229 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 316358 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 299237 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | 0 | |
| (3) Other | 2e(3) | 0 | |
| (4) Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 299237 |
| f Corrective distributions (see instructions) | 2f | | 0 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 0 |
| h Interest expense | 2h | | |
| i Administrative expenses: (1) Professional fees | 2i(1) | 0 | |
| (2) Contract administrator fees | 2i(2) | 1988 | |
| (3) Investment advisory and management fees | 2i(3) | 0 | |
| (4) Other | 2i(4) | 0 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 1988 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 301225 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 15133 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 0 |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

**(1)** [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

**c** Enter the name and EIN of the accountant (or accounting firm) below:

**(1)** Name: COLE, MARTIN &CO.,LTD **(2)** EIN: 36-3781251

**d** The opinion of an independent qualified public accountant is **not attached** because:

**(1)** [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

## Part IV Compliance Questions

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | | X | 0 |
| **b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | 4b | | X | 0 |

| | | | Yes | No | Amount |
|---|---|---|---|---|---|
| c | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | 0 |
| d | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | 0 |
| e | Was this plan covered by a fidelity bond? | 4e | X | | 550000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

| **5b(1)** Name of plan(s) | **5b(2)** EIN(s) | **5b(3)** PN(s) |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

**5c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ..... ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year_____. (See instructions.)

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2017**

**This Form is Open to Public Inspection.**

For calendar plan year 2017 or fiscal plan year beginning 11/01/2017 and ending 10/31/2018

**A** Name of plan
THE ELI'S CHEESECAKE COMPANY 401(K) AND PROFIT SHARING PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
THE ELI'S CHEESECAKE COMPANY

**D** Employer Identification Number (EIN)
36-6914427

## Part I Distributions

**All references to distributions relate only to payments of benefits during the plan year.**

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... **1** 0

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 42-0127290

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... **3**

## Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

**6** **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) ..... **6a**

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b**

**c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... **6c**

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

## Part III Amendments

**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

## Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

**11** **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

**14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

| | | |
|---|---|---|
| **a** The current year | **14a** | |
| **b** The plan year immediately preceding the current plan year | **14b** | |
| **c** The second preceding plan year | **14c** | |

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

| | | |
|---|---|---|
| **a** The corresponding number for the plan year immediately preceding the current plan year | **15a** | |
| **b** The corresponding number for the second preceding plan year | **15b** | |

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

| | | |
|---|---|---|
| **a** Enter the number of employers who withdrew during the preceding plan year | **16a** | |
| **b** If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers | **16b** | |

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

## Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

**19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

**a** Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

**b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

# THE ELI'S CHEESECAKE COMPANY 401(k) AND PROFIT SHARING PLAN

Financial Statements and
Independent Auditors' Report

October 31, 2018

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CMC

Business Development
Software Implementation
Tax and Accounting

INDEPENDENT AUDITOR'S REPORT

Trustees of
The Eli's Cheesecake Company 401(k) and Profit Sharing Plan

**Report on the Financial Statements**
We were engaged to audit the accompanying financial statements of The Eli's Cheesecake Company 401 (k) and Profit Sharing Plan, which comprise the statements of net assets available for benefits as of October 31, 2018 and 2017, and the related statement of changes in net assets available for benefits for the year ended October 31, 2018, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**
Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

**Basis for Disclaimer of Opinion**
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note F, which was certified by Principal Life Insurance Company, the custodian of the Plan's investment assets, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended October 31, 2018 and 2017, that the information provided to the plan administrator by the custodian is complete and accurate.

**Disclaimer of Opinion**
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

**Other Matter**
The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year), as of or for the year ended October 31, 2018 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Cole, Martin & Co., Ltd.
1543 Barclay Blvd.
Buffalo Grove, IL 60089
www.colemartin.net
office: 847-850-5270
fax: 847-850-5271

**Report on Form and Content in Compliance With DOL Rules and Regulations**
The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

COLE, MARTIN & CO., LTD.

Cole Martin & Co., Ltd.

Certified Public Accountants
Buffalo Grove, Illinois
August 8, 2019

The Eli's Cheesecake Company 401(k) and Profit Sharing Plan
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
October 31, 2018 and 2017

| | 2018 | 2017 |
|---|---|---|
| ASSETS | | |
| Investments, at fair value | | |
| Pooled separate accounts | $ 2,534,081 | $ 2,663,747 |
| Mututal funds | 1,241,377 | 1,188,028 |
| | 3,775,458 | 3,851,775 |
| Investment, at contract value | | |
| Collective investment trust | 1,186,316 | 1,052,820 |
| Receivables | | |
| Notes receivable from participants | 68,255 | 83,395 |
| Net Assets Available for Benefits | $ 5,030,029 | $ 4,987,990 |

See auditor's disclaimer of opinion and accompanying notes.

The Eli's Cheesecake Company 401(k) and Profit Sharing Plan
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended October 31, 2018

| | | |
|---|---|---|
| Additions to net assets attributed to: | | |
| Investment Income | | |
| Net appreciation in fair value of investments | $ | 21,271 |
| Dividends | | 43,703 |
| Interest on participant loans | | 3,107 |
| | | 68,081 |
| Contributions | | |
| Participant | | 235,166 |
| Employer | | 40,246 |
| | | 275,412 |
| Total Additions | | 343,493 |
| Deductions from net assets attributable to: | | |
| Distributions to participants | | 299,237 |
| Administrative expenses | | 2,219 |
| Total Reductions | | 301,456 |
| Net Increase | | 42,037 |
| Net assets available for benefits, beginning of year | | 4,987,992 |
| Net assets available for benefits, end of year | $ | 5,030,029 |

See auditor's disclaimer of opinion and accompanying notes.

## NOTE A – DESCRIPTION OF PLAN

The following description of The Eli's Cheesecake Company 401 (k) and Profit Sharing Plan ("the Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions:

### 1. General

The Plan is a defined contribution plan covering all employees of The Eli's Cheesecake Company (the "Company") who have completed 90 days of service. Such employees are eligible to participate in the Plan as of the first of the month following the completion of 90 days of service. It is subject to the provisions of the Employees Retirement Income Security Act of 1974 (ERISA). The board of Trustees oversees governance of the Plan. The Plan's Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Plan's Board of Trustees.

### 2. Contributions

Contributions include employee contributions that range from 1 to 100 percent of pretax annual compensation, and an employer matching contribution of one half (or 25% beginning in February 2018) of the employee's contribution not to exceed 4 percent of compensation. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds, pooled separate accounts and an insurance investment contract as investment options for participants. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan, unless they affirmatively elect not to participate, with a default rate set at 4% of eligible compensation. Contributions are automatically invested in a designated fund until changed by the participant. The Company may also make a discretionary contribution to the Plan. No discretionary contributions were made for the years ended October 31, 2018 and 2017.

### 3. Participants' Accounts

Participants' accounts are credited with their contributions, the employer matching contribution, an allocation of the Company discretionary contribution, if any, and plan net income (loss). The Company's discretionary contribution is allocated based upon each participant's compensation, as defined. Plan earnings (losses) are allocated based on participants' account balances, as defined.

### 4. Vesting

Participants are immediately vested in their contributions, and earnings thereon. A participant is 100 percent vested in the Company's matching and discretionary contribution portions of their account after four (4) years of credited service. A participant becomes fully vested upon death or disability.

### 5. Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance. Loan terms range from one to five years. The

NOTE A – DESCRIPTION OF PLAN - CONTINUED

loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through payroll deductions.

6. Payment of Benefits

Upon termination of service, a participant may elect to receive either a lump sum or periodic payments, or to leave the funds in the plan trust until a later date. If an active employee dies or becomes totally disabled, the value of the participant's account will be paid in either a lump sum or periodic installments at the option of the participant or beneficiary.

7. Forfeitures

Forfeitures of terminated participants' non-vested account balances may be used to pay plan expenses, reduce future employer contributions or reallocated to participants in the same manner as employer discretionary contributions. During the years ended October 31, 2018 and 2017 no forfeitures were used to pay plan expenses and $6,415 and $627, respectively, of forfeitures were used to reduce employer matching contributions. As of October 31, 2018 and 2017, there were no unallocated forfeiture balances.

NOTE B – SUMMARY OF SIGNIFICANT ACOUNTING POLICIES

1. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the plan.

2. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

3. Investment Valuation and Income Recognition

The plan's investments are reported at fair value, except for fully benefit-responsive investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The trustees determine the Plan's valuation policies utilizing information provided by the investment advisors and custodians. See Note D for discussion of fair value measurements.

Purchases and sales of investments are recorded on a trade-date basis. Interest and dividend income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

NOTE B – SUMMARY OF SIGNIFICANT ACOUNTING POLICIES - CONTINUED

4. Date of Management's Review of Subsequent Events
Subsequent events were evaluated through August 8, 2019, which is the date the financial statements were available to be issued.

5. Notes Receivable from Participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in fees when incurred. As of October 31, 2018 and 2017, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document. There were no amounts due from related parties included in notes receivable from participants at October 31, 2018 and 2017.

6. Payment of Benefits
Benefits are recorded when paid.

7. Administrative Expenses
Certain expenses are absorbed by the Plan Sponsor, including audit and filing fees, and are excluded from these financial statements. Custodial and transaction fees are paid out of the Plan's assets and included in administrative expenses.

8. Reclassifications
Certain reclassifications have been made to the prior year financial statements in order for them to be in conformity with the current year presentation.

9. Recent Accounting Pronouncements
In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent).* ASU 2015-07 removes the requirement to include investments in the fair value hierarchy for which fair value is measured using the net asset value per share as a practical expedient under Accounting Standards Codification ("ASC") 820. ASU 2015-07 is effective for fiscal years beginning after December 15, 2016. The Plan adopted ASU 2015-07 in the prior year.

NOTE C – RISKS AND UNCERTAINTIES

The Plan invests in various investments securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

## NOTE D – COLLECTIVE INVESTMENT TRUST (CIT)

The Plan includes a CIT as an investment option for its participants. The Principal Stable Value Fund (the Fund) is a CIT for collective investment in contracts issued by insurance companies or other institutions (collectively referred to as Stable Assets) that are designed for stability of principal. The Fund primarily invests in Conventional Guaranteed Investment Contracts (GICs) issued by insurance companies and synthetic contracts or wrap contracts issued by insurance companies or banks. GICs issued by insurance companies are primarily nonparticipating, wherein the contract holder does not participate in any gains and losses incurred due to performance of the underlying portfolio relative to the book value at times of withdrawals. Conversely, synthetic investment contracts or wrap contracts issued by insurance companies or banks, are primarily participating, wherein the contract holder participates in gains and losses incurred due to the performance of the underlying portfolio relative to book value at times of withdrawals. Gains and losses are amortized through future crediting rate resets. Participating structures are the most common structure utilized in the Fund. GICs are typically issued with a fixed crediting rate and a fixed maturity date that does not change over the life of the contract. Crediting rates on wrap contracts typically reset on a monthly or quarterly basis as negotiated with the wrap issuer and wrap contracts do not have a final stated maturity date. The wrap contracts in the Fund are predominately reset on a monthly basis with a one month look back for the portfolio statistics. The wrap contract issuer guarantees a minimum 0% crediting rate; however, a wrap does not absorb any loss for credit defaults in an underlying portfolio.

Contract value is the relevant measurement attribute for the Fund. In determining contract value, the fund manager considers such factors as the benefit responsiveness of the contracts, the ability of the parties to the contracts to perform in accordance with the terms of the contracts and the likelihood of default by the issuer of an investment security. Contract value represents contributions made under the fund plus earnings minus participant withdrawals and administrative expenses.

## NOTE E – FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarch under topic 820 are described as follow:

*Level 1*
Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

*Level 2*
Inputs other than quoted prices included within *Level 1* that are observable for the asset or liability, either directly or indirectly, such as: (a) quoted prices for similar assets or liabilities in active markets (b) quoted prices for identical or similar assets or liabilities in inactive markets (c) inputs other than quoted prices that are observable for the asset or liability (d) inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the *Level 2* input must be observable for substantially the full term of the asset or liability.

*Level 3*
Inputs that are unobservable inputs for the asset or liability.

NOTE E – FAIR VALUE MEASUREMENTS- CONTINUED

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at October 31, 2018 and 2017.

1. *Mutual funds*. Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.
2. *Pooled separate accounts.* Invests primarily in mutual funds and/or stocks whose values are determinable and published, and are the basis for current transactions in a manner that is similar to that of a mutual fund. Thus, the pooled separate accounts held by the Plan do have a readily determinable fair value—the net asset value is available to current investors and is the basis for current transactions.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of October 31, 2018 and 2017:

| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) |
|---|---|---|
| October 31, 2018 | | |
| Pooled Separate Accounts | 2,534,081 | 2,534,081 |
| Mutual Funds | 1,241,377 | 1,241,377 |
| | $ 3,775,458 | $ 3,775,458 |
| October 31, 2017 | | |
| Pooled Separate Accounts | 2,663,747 | 2,663,747 |
| Mutual Funds | 1,188,028 | 1,188,028 |
| | $ 3,851,775 | $ 3,851,775 |

NOTE F – INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN

The following information included in the accompanying financial statements and supplemental schedule at October 31, 2018 and 2017 was obtained from data that has been prepared and certified to as complete and accurate by the custodian.

| | 2018 | 2017 |
|---|---|---|
| Investments at fair value: | $ 3,775,458 | $ 3,851,777 |
| Investment at contract value | $ 1,186,316 | $ 1,052,820 |
| Notes receivable from participants | $ 68,255 | $ 83,395 |
| Investment income | $ 68,081 | $ 609,271 |

## NOTE G– RECONCILIATION OR FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of the net assets available for benefits per the financial statements to Form 5500:

| | October 31, 2018 | October 31, 2017 |
|---|---|---|
| Statement of Net Assets Available for Benefits | | |
| Net assets available for benefits per the financial statements | $ 5,030,029 | $ 4,987,992 |
| Adjustment from contract value to fair value for fully benefit-responsive investment contracts | (22,074) | 4,396 |
| Other | 61 | 495 |
| Net assets available for benefits per Form 5500 | $ 5,008,016 | $ 4,992,883 |

The following is a reconciliation of the Plan's net increase in net assets available for benefits reported per the financial statements to net income per Form 5500 for the year ended October 31, 2018:

| | October 31, 2018 |
|---|---|
| Statement of Changes in Net Assets Available for Benefits | |
| Net increase in assets available for benefits per the financial statements | $ 42,037 |
| Change in adjustment from contract value to fair value for fully benefit-responsive investment contracts - October 31, 2018 | (22,074) |
| Change in adjustment from contract value to fair value for fully benefit-responsive investment contracts - October 31, 2017 | (4,396) |
| Other | (434) |
| Net income per Form 5500 | $ 15,133 |

## NOTE H - TAX STATUS

The Plan Sponsor has received, from the Internal Revenue Service (IRS), an opinion letter dated March 31, 2014, stating that the written form of the underlying prototype plan is qualified under Section 401(a) of the Internal Revenue Code (the "Code") and that any employer adopting this form of the Plan will be considered to have a plan qualified under Sections 401(a) of the Code. The Plan is required to operate in conformity with the Code to maintain its qualification. Although the Plan has been amended since receiving this letter, the plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes the Plan is qualified and the related trust is tax exempt.

Accounting principles generally accepted in the United States require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability or asset for any uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The plan administrator has analyzed the tax positions that would require recognition of a liability or asset or disclosure in the financial statements and has determined that there are no unrecognized tax benefits at October 31, 2018 and 2017. The Plan may be subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

## NOTE I – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

## NOTE J – RELATED-PARTY/ PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are mutual fund accounts and pooled separate accounts managed by Principal Life Insurance Company ("Principal"). Principal is the custodian of the Plan and, therefore, these transactions are party-in-interest transactions; however, are exempt from the prohibited transaction rules of ERISA.

The Company pays the majority of the Plan's administrative expenses.

SUPPLEMENTARY INFORMATION

# SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

T E' C C 401() P

EIN 36 6914427
PLAN NUMBER 001
PLAN YEAR 11/01/2017 TO 10/31/2018

| (A) | (B) Identity of issuer, borrower, lessor or similar party. | (C) Description of investment including maturity date, rate of interest, collateral, par or maturity value. | (D) Cost | (E) Current Value |
|---|---|---|---|---|
| | American Funds Service Company | Registered Investment Company American Funds AMCAP R4 Fund | $ 0.00 | $ 222,043.86 |
| | BlackRock | Registered Investment Company BlackRock Eq Dividend I Fund | $ 0.00 | $ 127,378.86 |
| | Legg Mason | Registered Investment Company ClearBridge Sm Cp Gr A Fund | $ 0.00 | $ 252,329.21 |
| | Delaware Investments | Registered Investment Company Delaware SmCap Value I Fund | $ 0.00 | $ 65,124.80 |
| | Janus International Holding, LLC | Registered Investment Company JanusHenderson Entrprs A | $ 0.00 | $ 336,444.01 |
| | JP Morgan Funds | Registered Investment Company JP Morgan Core Bond I Fd | $ 0.00 | $ 238,056.12 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Bond Market Index SA-R6 | $ 0.00 | $ 74,983.33 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Div Intl SA-I3 | $ 0.00 | $ 232,512.76 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Fin Grp, Inc. Stock SA-R6 | $ 0.00 | $ 18,377.97 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Govt & HQ Bond SA-R6 | $ 0.00 | $ 223,599.40 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Intl Equity Index SA-R6 | $ 0.00 | $ 41,787.74 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Intl SmallCap Sep Acct-I2 | $ 0.00 | $ 114,124.45 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LgCap S&P 500 Index SA-R6 | $ 0.00 | $ 518,684.36 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LifeTime Strat Inc SA-R6 | $ 0.00 | $ 8,617.01 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LifeTime 2010 Sep Acct-R6 | $ 0.00 | $ 161,343.22 |

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T E' C C 401() P

EIN 36 6914427
PLAN NUMBER 001
PLAN YEAR 11/01/2017 TO 10/31/2018

| (A) | (B) Identity of issuer, borrower, lessor or similar party. | (C) Description of investment including maturity date, rate of interest, collateral, par or maturity value. | (D) Cost | (E) Current Value |
|---|---|---|---|---|
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin LifeTime 2020 Sep Acct-R6 | $ 0.00 | $ 124,871.12 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin LifeTime 2030 Sep Acct-R6 | $ 0.00 | $ 115,933.56 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin LifeTime 2040 Sep Acct-R6 | $ 0.00 | $ 227,228.02 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin LifeTime 2050 Sep Acct-R6 | $ 0.00 | $ 66,076.65 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin LifeTime 2060 Sep Acct-R6 | $ 0.00 | $ 20,337.82 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin MidCap S&P 400 Idx SA-R6 | $ 0.00 | $ 89,742.53 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin MidCap Value I SA-R6 | $ 0.00 | $ 103,219.42 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin SmCap S&P 600 Index SA-R6 | $ 0.00 | $ 255,088.04 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin U.S. Property Sep Acct-R6 | $ 0.00 | $ 137,553.01 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Principal Stable Value Fund | $ 0.00 | $ 1,164,243.00 |
| * | Participant Loans | Range of Interest Rates<br>Rates Range From 4.25% To 6.00% | $ 0.00 | $ 68,316.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

# THE ELI'S CHEESECAKE COMPANY 401(k) AND PROFIT SHARING PLAN

Financial Statements and
Independent Auditors' Report

October 31, 2018

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CMC

Business Development
Software Implementation
Tax and Accounting

INDEPENDENT AUDITOR'S REPORT

Trustees of
The Eli's Cheesecake Company 401(k) and Profit Sharing Plan

**Report on the Financial Statements**
We were engaged to audit the accompanying financial statements of The Eli's Cheesecake Company 401 (k) and Profit Sharing Plan, which comprise the statements of net assets available for benefits as of October 31, 2018 and 2017, and the related statement of changes in net assets available for benefits for the year ended October 31, 2018, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**
Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

**Basis for Disclaimer of Opinion**
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note F, which was certified by Principal Life Insurance Company, the custodian of the Plan's investment assets, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended October 31, 2018 and 2017, that the information provided to the plan administrator by the custodian is complete and accurate.

**Disclaimer of Opinion**
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

**Other Matter**
The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year), as of or for the year ended October 31, 2018 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Cole, Martin & Co., Ltd.
1543 Barclay Blvd.
Buffalo Grove, IL 60089
www.colemartin.net
office: 847-850-5270
fax: 847-850-5271

**Report on Form and Content in Compliance With DOL Rules and Regulations**
The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

COLE, MARTIN & CO., LTD.

Cole Martin & Co., Ltd.

Certified Public Accountants
Buffalo Grove, Illinois
August 8, 2019

The Eli's Cheesecake Company 401(k) and Profit Sharing Plan
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
October 31, 2018 and 2017

| | 2018 | 2017 |
|---|---|---|
| ASSETS | | |
| Investments, at fair value | | |
| Pooled separate accounts | $ 2,534,081 | $ 2,663,747 |
| Mututal funds | 1,241,377 | 1,188,028 |
| | 3,775,458 | 3,851,775 |
| Investment, at contract value | | |
| Collective investment trust | 1,186,316 | 1,052,820 |
| Receivables | | |
| Notes receivable from participants | 68,255 | 83,395 |
| Net Assets Available for Benefits | $ 5,030,029 | $ 4,987,990 |

See auditor's disclaimer of opinion and accompanying notes.

The Eli's Cheesecake Company 401(k) and Profit Sharing Plan
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended October 31, 2018

| | | |
|---|---|---|
| Additions to net assets attributed to: | | |
| Investment Income | | |
| Net appreciation in fair value of investments | $ | 21,271 |
| Dividends | | 43,703 |
| Interest on participant loans | | 3,107 |
| | | 68,081 |
| Contributions | | |
| Participant | | 235,166 |
| Employer | | 40,246 |
| | | 275,412 |
| Total Additions | | 343,493 |
| Deductions from net assets attributable to: | | |
| Distributions to participants | | 299,237 |
| Administrative expenses | | 2,219 |
| Total Reductions | | 301,456 |
| Net Increase | | 42,037 |
| Net assets available for benefits, beginning of year | | 4,987,992 |
| Net assets available for benefits, end of year | $ | 5,030,029 |

See auditor's disclaimer of opinion and accompanying notes.

## NOTE A – DESCRIPTION OF PLAN

The following description of The Eli's Cheesecake Company 401 (k) and Profit Sharing Plan ("the Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions:

### 1. General

The Plan is a defined contribution plan covering all employees of The Eli's Cheesecake Company (the "Company") who have completed 90 days of service. Such employees are eligible to participate in the Plan as of the first of the month following the completion of 90 days of service. It is subject to the provisions of the Employees Retirement Income Security Act of 1974 (ERISA). The board of Trustees oversees governance of the Plan. The Plan's Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Plan's Board of Trustees.

### 2. Contributions

Contributions include employee contributions that range from 1 to 100 percent of pretax annual compensation, and an employer matching contribution of one half (or 25% beginning in February 2018) of the employee's contribution not to exceed 4 percent of compensation. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds, pooled separate accounts and an insurance investment contract as investment options for participants. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan, unless they affirmatively elect not to participate, with a default rate set at 4% of eligible compensation. Contributions are automatically invested in a designated fund until changed by the participant. The Company may also make a discretionary contribution to the Plan. No discretionary contributions were made for the years ended October 31, 2018 and 2017.

### 3. Participants' Accounts

Participants' accounts are credited with their contributions, the employer matching contribution, an allocation of the Company discretionary contribution, if any, and plan net income (loss). The Company's discretionary contribution is allocated based upon each participant's compensation, as defined. Plan earnings (losses) are allocated based on participants' account balances, as defined.

### 4. Vesting

Participants are immediately vested in their contributions, and earnings thereon. A participant is 100 percent vested in the Company's matching and discretionary contribution portions of their account after four (4) years of credited service. A participant becomes fully vested upon death or disability.

### 5. Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance. Loan terms range from one to five years. The

NOTE A – DESCRIPTION OF PLAN - CONTINUED

loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through payroll deductions.

6. Payment of Benefits

Upon termination of service, a participant may elect to receive either a lump sum or periodic payments, or to leave the funds in the plan trust until a later date. If an active employee dies or becomes totally disabled, the value of the participant's account will be paid in either a lump sum or periodic installments at the option of the participant or beneficiary.

7. Forfeitures

Forfeitures of terminated participants' non-vested account balances may be used to pay plan expenses, reduce future employer contributions or reallocated to participants in the same manner as employer discretionary contributions. During the years ended October 31, 2018 and 2017 no forfeitures were used to pay plan expenses and $6,415 and $627, respectively, of forfeitures were used to reduce employer matching contributions. As of October 31, 2018 and 2017, there were no unallocated forfeiture balances.

NOTE B – SUMMARY OF SIGNIFICANT ACOUNTING POLICIES

1. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the plan.

2. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

3. Investment Valuation and Income Recognition

The plan's investments are reported at fair value, except for fully benefit-responsive investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The trustees determine the Plan's valuation policies utilizing information provided by the investment advisors and custodians. See Note D for discussion of fair value measurements.

Purchases and sales of investments are recorded on a trade-date basis. Interest and dividend income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

NOTE B – SUMMARY OF SIGNIFICANT ACOUNTING POLICIES - CONTINUED

4. Date of Management's Review of Subsequent Events
Subsequent events were evaluated through August 8, 2019, which is the date the financial statements were available to be issued.

5. Notes Receivable from Participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in fees when incurred. As of October 31, 2018 and 2017, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document. There were no amounts due from related parties included in notes receivable from participants at October 31, 2018 and 2017.

6. Payment of Benefits
Benefits are recorded when paid.

7. Administrative Expenses
Certain expenses are absorbed by the Plan Sponsor, including audit and filing fees, and are excluded from these financial statements. Custodial and transaction fees are paid out of the Plan's assets and included in administrative expenses.

8. Reclassifications
Certain reclassifications have been made to the prior year financial statements in order for them to be in conformity with the current year presentation.

9. Recent Accounting Pronouncements
In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent).* ASU 2015-07 removes the requirement to include investments in the fair value hierarchy for which fair value is measured using the net asset value per share as a practical expedient under Accounting Standards Codification ("ASC") 820. ASU 2015-07 is effective for fiscal years beginning after December 15, 2016. The Plan adopted ASU 2015-07 in the prior year.

NOTE C – RISKS AND UNCERTAINTIES

The Plan invests in various investments securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

## NOTE D – COLLECTIVE INVESTMENT TRUST (CIT)

The Plan includes a CIT as an investment option for its participants. The Principal Stable Value Fund (the Fund) is a CIT for collective investment in contracts issued by insurance companies or other institutions (collectively referred to as Stable Assets) that are designed for stability of principal. The Fund primarily invests in Conventional Guaranteed Investment Contracts (GICs) issued by insurance companies and synthetic contracts or wrap contracts issued by insurance companies or banks. GICs issued by insurance companies are primarily nonparticipating, wherein the contract holder does not participate in any gains and losses incurred due to performance of the underlying portfolio relative to the book value at times of withdrawals. Conversely, synthetic investment contracts or wrap contracts issued by insurance companies or banks, are primarily participating, wherein the contract holder participates in gains and losses incurred due to the performance of the underlying portfolio relative to book value at times of withdrawals. Gains and losses are amortized through future crediting rate resets. Participating structures are the most common structure utilized in the Fund. GICs are typically issued with a fixed crediting rate and a fixed maturity date that does not change over the life of the contract. Crediting rates on wrap contracts typically reset on a monthly or quarterly basis as negotiated with the wrap issuer and wrap contracts do not have a final stated maturity date. The wrap contracts in the Fund are predominately reset on a monthly basis with a one month look back for the portfolio statistics. The wrap contract issuer guarantees a minimum 0% crediting rate; however, a wrap does not absorb any loss for credit defaults in an underlying portfolio.

Contract value is the relevant measurement attribute for the Fund. In determining contract value, the fund manager considers such factors as the benefit responsiveness of the contracts, the ability of the parties to the contracts to perform in accordance with the terms of the contracts and the likelihood of default by the issuer of an investment security. Contract value represents contributions made under the fund plus earnings minus participant withdrawals and administrative expenses.

## NOTE E – FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarch under topic 820 are described as follow:

*Level 1*
Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

*Level 2*
Inputs other than quoted prices included within *Level 1* that are observable for the asset or liability, either directly or indirectly, such as: (a) quoted prices for similar assets or liabilities in active markets (b) quoted prices for identical or similar assets or liabilities in inactive markets (c) inputs other than quoted prices that are observable for the asset or liability (d) inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the *Level 2* input must be observable for substantially the full term of the asset or liability.

*Level 3*
Inputs that are unobservable inputs for the asset or liability.

NOTE E – FAIR VALUE MEASUREMENTS- CONTINUED

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at October 31, 2018 and 2017.

1. *Mutual funds*. Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.
2. *Pooled separate accounts.* Invests primarily in mutual funds and/or stocks whose values are determinable and published, and are the basis for current transactions in a manner that is similar to that of a mutual fund. Thus, the pooled separate accounts held by the Plan do have a readily determinable fair value—the net asset value is available to current investors and is the basis for current transactions.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of October 31, 2018 and 2017:

| | Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) |
|---|---|---|
| October 31, 2018 | | |
| Pooled Separate Accounts | 2,534,081 | 2,534,081 |
| Mutual Funds | 1,241,377 | 1,241,377 |
| | $ 3,775,458 | $ 3,775,458 |
| October 31, 2017 | | |
| Pooled Separate Accounts | 2,663,747 | 2,663,747 |
| Mutual Funds | 1,188,028 | 1,188,028 |
| | $ 3,851,775 | $ 3,851,775 |

NOTE F – INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN

The following information included in the accompanying financial statements and supplemental schedule at October 31, 2018 and 2017 was obtained from data that has been prepared and certified to as complete and accurate by the custodian.

| | 2018 | 2017 |
|---|---|---|
| Investments at fair value: | $ 3,775,458 | $ 3,851,777 |
| Investment at contract value | $ 1,186,316 | $ 1,052,820 |
| Notes receivable from participants | $ 68,255 | $ 83,395 |
| Investment income | $ 68,081 | $ 609,271 |

## NOTE G– RECONCILIATION OR FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of the net assets available for benefits per the financial statements to Form 5500:

| | October 31, 2018 | October 31, 2017 |
|---|---|---|
| Statement of Net Assets Available for Benefits | | |
| Net assets available for benefits per the financial statements | $ 5,030,029 | $ 4,987,992 |
| Adjustment from contract value to fair value for fully benefit-responsive investment contracts | (22,074) | 4,396 |
| Other | 61 | 495 |
| Net assets available for benefits per Form 5500 | $ 5,008,016 | $ 4,992,883 |

The following is a reconciliation of the Plan's net increase in net assets available for benefits reported per the financial statements to net income per Form 5500 for the year ended October 31, 2018:

| | October 31, 2018 |
|---|---|
| Statement of Changes in Net Assets Available for Benefits | |
| Net increase in assets available for benefits per the financial statements | $ 42,037 |
| Change in adjustment from contract value to fair value for fully benefit-responsive investment contracts - October 31, 2018 | (22,074) |
| Change in adjustment from contract value to fair value for fully benefit-responsive investment contracts - October 31, 2017 | (4,396) |
| Other | (434) |
| Net income per Form 5500 | $ 15,133 |

## NOTE H - TAX STATUS

The Plan Sponsor has received, from the Internal Revenue Service (IRS), an opinion letter dated March 31, 2014, stating that the written form of the underlying prototype plan is qualified under Section 401(a) of the Internal Revenue Code (the "Code") and that any employer adopting this form of the Plan will be considered to have a plan qualified under Sections 401(a) of the Code. The Plan is required to operate in conformity with the Code to maintain its qualification. Although the Plan has been amended since receiving this letter, the plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes the Plan is qualified and the related trust is tax exempt.

Accounting principles generally accepted in the United States require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability or asset for any uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The plan administrator has analyzed the tax positions that would require recognition of a liability or asset or disclosure in the financial statements and has determined that there are no unrecognized tax benefits at October 31, 2018 and 2017. The Plan may be subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

## NOTE I – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

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Certain plan investments are mutual fund accounts and pooled separate accounts managed by Principal Life Insurance Company ("Principal"). Principal is the custodian of the Plan and, therefore, these transactions are party-in-interest transactions; however, are exempt from the prohibited transaction rules of ERISA.

The Company pays the majority of the Plan's administrative expenses.

SUPPLEMENTARY INFORMATION

# SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

T E' C C 401() P

EIN 36 6914427
PLAN NUMBER 001
PLAN YEAR 11/01/2017 TO 10/31/2018

| (A) | (B) Identity of issuer, borrower, lessor or similar party. | (C) Description of investment including maturity date, rate of interest, collateral, par or maturity value. | (D) Cost | (E) Current Value |
|---|---|---|---|---|
| | American Funds Service Company | Registered Investment Company American Funds AMCAP R4 Fund | $ 0.00 | $ 222,043.86 |
| | BlackRock | Registered Investment Company BlackRock Eq Dividend I Fund | $ 0.00 | $ 127,378.86 |
| | Legg Mason | Registered Investment Company ClearBridge Sm Cp Gr A Fund | $ 0.00 | $ 252,329.21 |
| | Delaware Investments | Registered Investment Company Delaware SmCap Value I Fund | $ 0.00 | $ 65,124.80 |
| | Janus International Holding, LLC | Registered Investment Company JanusHenderson Entrprs A | $ 0.00 | $ 336,444.01 |
| | JP Morgan Funds | Registered Investment Company JP Morgan Core Bond I Fd | $ 0.00 | $ 238,056.12 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Bond Market Index SA-R6 | $ 0.00 | $ 74,983.33 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Div Intl SA-I3 | $ 0.00 | $ 232,512.76 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Fin Grp, Inc. Stock SA-R6 | $ 0.00 | $ 18,377.97 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Govt & HQ Bond SA-R6 | $ 0.00 | $ 223,599.40 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Intl Equity Index SA-R6 | $ 0.00 | $ 41,787.74 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Intl SmallCap Sep Acct-I2 | $ 0.00 | $ 114,124.45 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LgCap S&P 500 Index SA-R6 | $ 0.00 | $ 518,684.36 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LifeTime Strat Inc SA-R6 | $ 0.00 | $ 8,617.01 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LifeTime 2010 Sep Acct-R6 | $ 0.00 | $ 161,343.22 |

# SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

T E' C C 401() P

EIN 36 6914427
PLAN NUMBER 001
PLAN YEAR 11/01/2017 TO 10/31/2018

| (A) | (B) Identity of issuer, borrower, lessor or similar party. | (C) Description of investment including maturity date, rate of interest, collateral, par or maturity value. | (D) Cost | (E) Current Value |
|---|---|---|---|---|
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin LifeTime 2020 Sep Acct-R6 | $ 0.00 | $ 124,871.12 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin LifeTime 2030 Sep Acct-R6 | $ 0.00 | $ 115,933.56 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin LifeTime 2040 Sep Acct-R6 | $ 0.00 | $ 227,228.02 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin LifeTime 2050 Sep Acct-R6 | $ 0.00 | $ 66,076.65 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin LifeTime 2060 Sep Acct-R6 | $ 0.00 | $ 20,337.82 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin MidCap S&P 400 Idx SA-R6 | $ 0.00 | $ 89,742.53 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin MidCap Value I SA-R6 | $ 0.00 | $ 103,219.42 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin SmCap S&P 600 Index SA-R6 | $ 0.00 | $ 255,088.04 |
| * | Principal Life Insurance Company | Pooled Separate Accounts<br>Prin U.S. Property Sep Acct-R6 | $ 0.00 | $ 137,553.01 |
| * | Principal Global Investors Trust Co | Common/Collective Trust<br>Principal Stable Value Fund | $ 0.00 | $ 1,164,243.00 |
| * | Participant Loans | Range of Interest Rates<br>Rates Range From 4.25% To 6.00% | $ 0.00 | $ 68,316.00 |
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