Form 5500-SF

Department of the Treasury Internal Revenue Service

Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Department of Labor

Short Form Annual Return/Report of Small Employee **Benefit Plan**

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110 1210-0089

2018

This Form is Open to **Public Inspection**

Parti	Annuai Report	identification information										
For calend	ar plan year 2018 or f	iscal plan year beginning 04/01/2	2018		and ending 0	3/31/2019						
A This re	turn/report is for:	a single-employer plan a multiple-employer plan (not multiemployer) list of participating employer information in a						· ·				
		a one-participant plan	a foreign plan									
B This reti	urn/report is	the first return/report	=	final return/report								
		an amended return/report	a sh	ort plan year return	/report (less than 12 m	nonths)						
C Check	box if filing under:	Form 5558		omatic extension		DFVC program						
		special extension (enter descr										
Part II	Basic Plan Info	ormation—enter all requested in	formation	า								
1a Name of plan HIGHLINE GRAIN GROWERS, INC. 401(K) PLAN					1b Three-orplan nu (PN)	mber	002					
						1c Effective date of plan 01/01/1991						
Mailing	g address (include roo	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.C				2b Employer Identification Number (EIN) 91-0123583						
•	town, state or province GRAIN GROWERS, IN	ce, country, and ZIP or foreign post IC	tal code (if foreign, see instru	uctions)	2c Sponsor's telephone number 509-796-4141						
						2d Business code (see instructions)						
104 EAST A						493100						
PO BOX 649 WATERVILL	E, WA 98858-0649											
3a Plan a	dministrator's name a	nd address X Same as Plan Spor	nsor.			3b Administrator's EIN						
		ь '										
						3c Administrator's telephone number						
this p	lan, enter the plan spo	e plan sponsor or the plan name ha onsor's name, EIN, the plan name a				4b EIN 91-0123583						
a Sponsor's name HIGHLINE GRAIN GROWERS, INC						4d PN		002				
C Plan Name CENTRAL WASHINGTON GRAIN GROWERS INC 401(K) PLAN AND TRUST												
5a Total number of participants at the beginning of the plan year						5a						
b Total number of participants at the end of the plan year					5b	139						
C Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)					5c 12							
d(1) Total number of active participants at the beginning of the plan year					5d(1)							
d(2) Total number of active participants at the end of the plan year					5d(2)							
Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested					5e		6					
Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.												
SB or Sche		ther penalties set forth in the instructed and signed by an enrolled actuary, a plete.										
SIGN		I/valid electronic signature.	1	10/03/2019	KRISSI BELL							
HERE	Signature of plan a	administrator		Date	Enter name of individ	nter name of individual signing as plan admir						
SIGN	Filed with authorized	/valid electronic signature.		10/03/2019	KRISSI BELL							

Date

HERE

Enter name of individual signing as employer or plan sponsor

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		Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)							X Yes	No
If you answerded "No" to either line & or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. C if the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?, "Yes No No No determine if "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year	b	b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)						X Yes	No	
If "Yes" is checked, enter the My PAA confirmation (a) Beginning for this plan year (See instruction Part III Financial Information (a) Beginning of Year (b) End of Year 13000817 (c) End plan assets (a) Italy an assets (a) Italy and assets (,		,						_
Part III Financial Information 7 Plan Assets and Liabilities 7a 9399147 13800617 6 Plan Assets and Liabilities 7b from line 7a) 7a 9399147 13800617 6 Not plan assets (subtract line 7b from line 7a) 7c 9399147 13800617 6 Not plan assets (subtract line 7b from line 7a) 7c 9399147 13800617 8 Income, Expenses, and Transfers for this Plan Year (a) Amount (b) Total a Contributions received or receivable from: (1) Employers 8a(1) 858290 (2) Participants 8a(2) 433770 (3) Others (including rollovers) 8a(3) 86813 (b) Other income (dos) 8a(1), 8a(2), 8a(3), and 8b) 8b 606326 (c) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c 606326 (c) Evaluation (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c 606326 (c) Participants 8a(1), 8a(2), 8a(3), and 8b) 8c 606326 (c) Cartain deemed and/or corrective distributions (see instructions) 8c 606326 (c) Cartain deemed and/or corrective distributions (see instructions) 8c 606326 (c) Cartain deemed and/or corrective distributions (see instructions) 8c 71776 (c) Other expenses (add lines 8d, 8e, 8f, and 8g) 8d 71776 (c) Other expenses (add lines 8d, 8e, 8f, and 8g) 8d 71776 (c) Other expenses (add lines 8d, 8e, 8f, and 8g) 8d 71776 (c) Other expenses (add lines 8d, 8e, 8f, and 8g) 8d 71776 (c) Other expenses (add lines 8d, 8e, 8f, and 8g) 8d 71776 (c) Other expenses (add lines 8d, 8e, 8f, and 8g) 8d 8d 71776 (c) Other expenses (add lines 8d, 8e, 8f, and 8g) 8d 8d 7d	С	c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☐ No ☐							Not determ	nined
7 Plan Assets and Liabilities 7 (a) Beginning of Year 1 3600017 8 Total plan assets		If "Yes" is checked, enter the My PAA confirmation number from the	ie PBGC p	remium filing for this pl	lan yea	r			(See instruction	ons.)
a Total plan assets	Pa	rt III Financial Information	•							
b Total plan liabilities	7	Plan Assets and Liabilities		(a) Beginning (of Year			(b) End	d of Year	
C Net plan assets (subtract line 7b from line 7a)	а	Total plan assets	7a	929	99147				13600617	
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers (2) Participants. (3) Others (including rollovers). (3) Others (including rollovers). (4) Employers (5) Differ income (and lines 8a(1), 8a(2), 8a(3)) (6) Differ income (add lines 8a(1), 8a(2), 8a(3), and 8b). (6) Differ income (add lines 8a(1), 8a(2), 8a(3), and 8b). (7) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b). (8) Differ income (add lines 8a(1), 8a(2), 8a(3), and 8b). (8) Differ income (add lines 8a(1), 8a(2), 8a(3), and 8b). (9) Differ spaid (including direct rollovers and insurance premiums to provide benefits). (9) Total expenses (add lines 8a(1), 8a(2), 8a(3), and 8b). (9) Total expenses (add lines 8a(1), 8a(2), 8a(3), and 8b). (9) Other expenses. (9) Other plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: (9) If the plan provides pension benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: (10) During the plan year: (11) Other plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: (10) During the plan year: (11) Other plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: (12) Other plan provides welfare benefits, ente	b	Total plan liabilities	7b		0					
a Contributions received or receivable from: (i) Employers (ii) Employers (iii) Employers (iiii) Employers (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	С	Net plan assets (subtract line 7b from line 7a)	7c	929	99147			13600617		
(2) Participants	8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	t			Total		
(2) Participants	а									
(3) Others (including rollovers)		(1) Employers	` ′							
b Other income (loss)		(2) Participants	8a(2)							
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		(3) Others (including rollovers)	8a(3)							
d Benefits paid (including direct rollovers and insurance premiums to provide benefits). 8	<u>b</u>	Other income (loss)	8b	60	06326					
to provide benefits)	С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						1975199	
f Administrative service providers (salaries, fees, commissions)	d		. 8d	87	871776					
g Other expenses	<u>e</u>	Certain deemed and/or corrective distributions (see instructions) \dots	8e		0					
h Total expenses (add lines 8d, 8e, 8f, and 8g)	f	Administrative service providers (salaries, fees, commissions)	8f		845					
i Net income (loss) (subtract line 8h from line 8c)	g	Other expenses	8g							
Transfers to (from) the plan (see instructions)	h	Total expenses (add lines 8d, 8e, 8f, and 8g)						872621		
Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2S 2E 3D 2G 2J 2K 2F 2T b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: Part V Compliance Questions 10 During the plan year: a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) c Was the plan covered by a fidelity bond? 10 Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 6 Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) 10 To X 10 Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10 Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10 Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10 Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10 Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10 Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10 Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10 Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10 Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10 Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	i	Net income (loss) (subtract line 8h from line 8c)	8i						1102578	
Part IV Plan Characteristics	j	Transfers to (from) the plan (see instructions)	8i	319	98892					
9a	Pai	t IV Plan Characteristics	, <u>, , , , , , , , , , , , , , , , , , </u>							
Part V Compliance Questions 10 During the plan year: a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) c Was the plan covered by a fidelity bond? d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.). f Has the plan failed to provide any benefit when due under the plan? g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) 10h X		If the plan provides pension benefits, enter the applicable pension	feature co	odes from the List of Pla	an Cha	racteri	stic Co	odes in the ins	structions:	
10 During the plan year: a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program). b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.). C Was the plan covered by a fidelity bond? d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.). f Has the plan failed to provide any benefit when due under the plan? g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	des from the List of Plan	n Chara	acteris	tic Cod	des in the inst	ructions:	
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	Par	t V Compliance Questions								
described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10	During the plan year:				Yes	No		Amount	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	а	described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction					X			
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) f Has the plan failed to provide any benefit when due under the plan? g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions								
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) f Has the plan failed to provide any benefit when due under the plan? g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	c	. ,			10c	Х			500000)
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	d	d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused					X			<u></u>
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	е	e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under			10e		X			
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	f	f Has the plan failed to provide any benefit when due under the plan?					X			
2520.101-3.)						X			19856	;
	h	2520.101-3.)			10h		X			
	i				10i					

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Part	VI Pension Funding Compliance							
11	11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)							
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	11a						
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section ERISA?		f	Yes 🛛 N	Ю			
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)							
a 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 granting the waiver Day								
lf y	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.							
b	Enter the minimum required contribution for this plan year	12b						
С	Enter the amount contributed by the employer to the plan for this plan year	12c						
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d						
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No N/A				
Part VII Plan Terminations and Transfers of Assets								
13a	Has a resolution to terminate the plan been adopted in any plan year?		Yes X No					
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a						
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?) 	Yes X No					
c 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.)								
13c(1) Name of plan(s): 13c(2				13c(3) PN(s)				