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

2018

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A 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
CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2004

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)
CRAIN WALNUT SHELLING, INC

10695 DECKER AVENUE
LOS MOLINOS, CA 96055-0000

2b Employer Identification Number (EIN)
68-0164875

2c Plan Sponsor's telephone number
530-529-1585

2d Business code (see instructions)
115110

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.	10/08/2019	KATHY HAYDEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	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**	249
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)**	220
a(2) Total number of active participants at the end of the plan year	**6a(2)**	238
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	21
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	259
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	259
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	90
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
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:

2A 2E 2F 2G 2J 2K 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 2018 Form M-1 annual report. If the plan was not required to file the 2018 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

2018

This Form is Open to Public Inspection

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan
CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CRAIN WALNUT SHELLING, INC

D Employer Identification Number (EIN)
68-0164875

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
HARTFORD 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
06-0974148	88072	GA-823172	0	01/01/2018	09/30/2018

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
7155	1164

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
CETERA ADVISOR NETWORKS LLC
200 N PACIFIC COAST HWY STE 1200
EL SEGUNDO, CA 90245

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
4222	0		

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
FIRST ALLIED SECURITIES INC
655 W BROADWAY FL 11
SAN DIEGO, CA 92101

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
2933	0		

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

ASSOCIATED PENSION CONSULTANTS-CA
405 N 2ND ST
YAKIMA, WA 98901-2336

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
0	1164		

(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**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

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.	**6d**	

Specify nature of costs ▶

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 ▶

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)**	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	0
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)**	0
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)**	0
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)**	0
(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)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	0
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. Specify nature of costs.			**10b**	

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 Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2018** **This Form is Open to Public Inspection.**

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan
CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CRAIN WALNUT SHELLING, INC

D Employer Identification Number (EIN)
68-0164875

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

HARTFORD LIFE

06-0974148

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

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

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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 64 65	RECORDKEEPER	1482	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

2018

This Form is Open to Public Inspection.

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan
CRAIN WALNUT SHELLING, INC. 401(K) 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
CRAIN WALNUT SHELLING, INC

D Employer Identification Number (EIN)
68-0164875

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: SEPARATE ACCOUNT 401

b Name of sponsor of entity listed in (a): HARTFORD 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)
06-0974148-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: HARTFORD ADVANTAGE TK2

b Name of sponsor of entity listed in (a): HARTFORD 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)
06-0974148-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: HARTFORD ADVANTAGE TK4

b Name of sponsor of entity listed in (a): HARTFORD 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)
06-0974148-000	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: SEPARATE ACCOUNT K4

b Name of sponsor of entity listed in (a): HARTFORD 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)
06-0974148-000	P	0

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)

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

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

2018

This Form is Open to Public Inspection

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan
CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CRAIN WALNUT SHELLING, INC

D Employer Identification Number (EIN)
68-0164875

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	170537	177962
(2) Participant contributions	1b(2)	0	2450
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	28080
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	16200
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4491402	4270268
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	4661939	4494960
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	3750	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	3750	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4658189	4494960

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)	177962	
	(B) Participants	2a(1)(B)	333689	
	(C) Others (including rollovers)	2a(1)(C)	2974	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		514625
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	135	
	(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)	76	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		211
	(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)	219293	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		219293
	(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		152822
(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)		-632827
c Other income	2c		294
d Total income. Add all **income** amounts in column (b) and enter total	2d		254418
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	415635	
(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)		415635
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	2012	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		2012
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		417647
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-163229
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: CAMPBELL TAYLOR & COMPANY **(2)** EIN: 68-0251243

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	
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	

			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	
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	
e	Was this plan covered by a fidelity bond?	4e	X		500000
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	X		

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

2018

This Form is Open to Public Inspection.

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan
CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CRAIN WALNUT SHELLING, INC

D Employer Identification Number (EIN)
68-0164875

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**

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): 06-0974148 04-6568107

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): _____

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):



Financial Statements and
Independent Auditor's Report of

CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

December 31, 2018 and 2017

Crain Walnut Shelling, Inc.
10695 Decker Avenue • Los Molinos, CA 96055
Ph (530) 529-1585 • Fax (530) 529-1458 • Email crainwalnut@crainwalnut.com

CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

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CTC CAMPBELL TAYLOR & COMPANY ♦ An Accountancy Corporation
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

To the Plan Committee
Crain Walnut Shelling, Inc. 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Crain Walnut Shelling, Inc. 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, and the related statements of change in net assets available for benefits for the years then ended, 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 audit 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Massachusetts Mutual Life Insurance Company and Fidelity Management Trust Company, the custodians of the plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Massachusetts Mutual Life Insurance Company held the plan's investment assets and executed investment transactions from January 1, 2017 to September 30, 2018, and that Fidelity Management Trust Company held the Plan's investment assets and executed investment transactions for the period October 1, 2018 to December 31, 2018. The plan administrator has obtained certifications from the custodians as of and for the years ended December 31, 2018 and 2017, that the information provided to the plan administrator by the custodians 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 of Assets Held at End of Year as of December 31, 2018 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA 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.

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 custodians, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Campbell Taylor & Company
An Accountancy Corporation

Roseville, California
October 1, 2019

CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2018 and 2017

	2018	2017
ASSET S:		
Investments, participant directed, at fair value:		
Money market	$ 28,080	$ -
Mutual funds	4,270,268	-
Pooled seperate accounts	-	4,491,402
Total investments	4,298,348	4,491,402
Employer contributions receivable	177,962	170,537
Employee contributions receivable	2,450	-
Notes receivable from participants	16,200	-
Total receivables	196,612	170,537
Total assets	4,494,960	4,661,939
LIABILITIES:		
Excess contributions refundable	-	3,750
Total liabilities	-	3,750
Net assets available for benefits	$ 4,494,960	$ 4,658,189

The accompanying notes are an integral part of these financial statements

CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

STATEMENTS OF CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2018 and 2017

	2018	2017
ADDITIONS TO NET ASSETS:		
Investment (loss) income:		
Net (depreciation) appreciation in fair market value of investments	$ (480,005)	$ 195,072
Dividend and interest income	219,722	327,254
Total investment (loss) income	(260,283)	522,326
Interest income, notes receivable from participants	76	-
Contributions:		
Employee	333,689	298,133
Employer	177,962	171,287
Rollovers	2,974	118,855
Total contributions	514,625	588,275
Total additions	254,418	1,110,601
DEDUCTIONS FROM NET ASSETS:		
Benefits paid to participants	415,635	224,001
Administrative expenses	2,012	240
Total deductions	417,647	224,241
(Decrease) increase in net assets	(163,229)	886,360
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	4,658,189	3,771,829
End of year	$ 4,494,960	$ 4,658,189

The accompanying notes are an integral part of these financial statements

NOTE 1: DESCRIPTION OF PLAN

The following description of Crain Walnut Shelling, Inc. 401(k) Profit Sharing Plan (the "Plan") provides only summarized general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan was originally established as of January 1, 2004 and has been subsequently amended and restated. The Plan is a defined contribution retirement plan covering employees of Crain Walnut Shelling, Inc. (the "Plan Sponsor"), Crain Orchards, Inc., Eco-Shell, Inc., Wolf Ranch, Inc. and Walnut Partners, Inc., who have completed one year of service (1,000 hours) and are at least 21 years of age and are not covered by the terms of a collective bargaining agreement and are not nonresident aliens. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Massachusetts Mutual Life Insurance Company was the custodian of the Plan assets and one employee of the Plan Sponsor served as trustee to the Plan from January 1, 2017 to September 30, 2018. Effective October 1, 2018, Fidelity Management Trust Company assumed the role of custodian from Massachusetts Mutual Life Insurance Company. Effective October 1, 2018, Fidelity Management Trust Company was named as trustee of the Plan.

The Plan was amended and restated effective January 1, 2018 to permit participants to make Roth after-tax deferrals. Effective March 1, 2018, the Plan was amended and restated to add Walnut Partners, Inc. and Wolf Ranch, Inc. as participating employers. Effective October 1, 2018, the Plan was amended to adopt a Fidelity volume submitter defined contribution plan. The Plan was also amended and restated, effective October 1, 2018 to add an automatic enrollment provision, permit participants to take loans and hardship distributions, limit employee salary deferral 401(k) contributions to 90% of eligible compensation and remove the limitation on the amount of discretionary employer matching contributions the Plan Sponsor can make.

Plan Year

The Plan year begins January 1st and ends December 31st.

Contributions

The Plan allows for the following types of contributions:

- *Employee Salary Deferral 401(k) Contributions*
  The Plan includes an elective salary deferral arrangement pursuant to Section 401(k) of the Internal Revenue Code (the "Code"). Participants may voluntarily contribute up to 90% of their eligible compensation, subject to various nondiscrimination tests and limitations prescribed by the Code. Employees hired after November 1, 2018 are automatically enrolled into the Plan upon eligibility. The automatic enrollment contribution percentage is 1%. Employees may choose to opt out of the automatic enrollment. Participants may also make after-tax elective deferral contributions.

- *Employer Safe Harbor Matching Contributions*
  The Plan Sponsor will make a safe harbor matching contribution equal to 100% of each participants' elective deferrals not exceeding 3% of the participant's compensation, plus 50% of each participants' elective deferrals in excess of 3% but not in excess of 5% of the participant's compensation. The Plan Sponsor made safe harbor matching contributions of $177,962 and $171,287 for the years ended December 31, 2018 and 2017, respectively.

- *Discretionary Employer Matching Contributions*
  The Plan Sponsor may make matching contributions equal to a discretionary amount to be determined by the Plan Sponsor. The Plan Sponsor elected not to make a discretionary matching contribution for the years ended December 31, 2018 and 2017.

NOTE 1: **DESCRIPTION OF PLAN (Continued)**

Contributions (Continued)

- *Discretionary Employer Non-Elective Contributions*
  The Plan Sponsor may make nonelective contributions equal to a discretionary amount to be determined by the Plan Sponsor. Participants must be employed with the Plan Sponsor on the last day of the Plan Year and have 1,000 hours of service in the Plan year in order to receive a nonelective contribution. The Plan Sponsor elected not to make a discretionary nonelective contribution for the years ended December 31, 2018 and 2017.

- *Rollover Contributions*
  Participants may make rollover contributions from another qualified plan.

Participant Accounts

Each participant's account is credited with the participant's contributions, rollover contributions, employer contributions, an allocation of Plan earnings, and an allocation of certain Plan expenses, as defined by the Plan document. The yield (interest, dividends, and net realized and unrealized gains and losses) on investments is allocated to each participant's account based on each participant's pro rata share of the total investments in the particular fund. The benefit to which a participant is entitled is limited to the benefit that can be provided from the participant's vested account.

Allocations

The Plan provides various investment fund options and allows participants to self-direct their contributions and investments. Investment earnings and losses are allocated to participants' accounts based on the earning or losses on the investments selected.

Vesting

Participants are always 100% vested in their voluntary contributions as well as any employer safe harbor matching contributions and all earnings thereon. Vesting on discretionary employer contributions is based on years of continuous service. Participants become vested in discretionary employer contributions in accordance with the following schedule:

Years of Service	Vested Interest
Less than 2 years	0%
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 years	100%

For vesting purposes, a year of service is the equivalent of 1,000 hours of service during the Plan year.

Forfeitures

Forfeitures may be used to pay expenses, allocate additional discretionary employer contributions, or reduce discretionary employer contributions. At December 31, 2018 and 2017 there were $295 and $0, respectively, forfeitures available to pay Plan expenses, allocate or reduce discretionary employer contributions.

Retirement

Normal retirement under the Plan is age 59 ½.

NOTE 1: **DESCRIPTION OF PLAN (Continued)**

Payment of Benefits
Payment of benefits may be made at the following times under the Plan: 1) normal retirement; 2) termination of employment of the participant; 3) disability; 4) death of the participant; or 5) upon demonstration of financial hardship. The form of benefit payments may be in a single lump sum or in periodic installments over a period of time.

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% of the vested account balance. Participants are limited to one outstanding loan at any given time. The term of the loan shall be limited to 5 years except for loans specified for the purchase of a principal residence. Principal and interest are repaid ratably through payroll deductions and are secured by the balance in the participant's account.

Administrative Expenses
Administrative expenses are paid by the Plan and the Plan Sponsor at the discretion of the Plan Committee. Expenses related to specific participant transactions are charged to the respective participant's account.

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting
The financial statements of the Plan are maintained on the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Contributions Receivable
Contributions receivable are recorded in the financial statements for amounts contributed but not received by the Plan as of year-end.

Investment Valuation and Income Recognition
Pooled separate accounts, mutual funds, and the money market account are stated at fair value, which is based on underlying quoted market prices when available. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded when earned. Dividend income is recorded on the ex-dividend date. Net (depreciation) appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year. Increases in the unit values are reflected in each participant's self-directed account. Investments are valued daily.

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 recorded as administrative expense and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2018 and 2017. If a participant ceases to make loan repayments and the plan administrator deems the participant loan in default, the participant loan balance is reduced and benefit payment is recorded.

Payment of Benefits
Benefits are recorded when paid.

Estimates and Assumptions
The preparation of financial statements in conformity with U.S. GAAP requires Plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and their reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Income Taxes

The Plan adopted a volume submitter profit sharing plan which obtained a favorable opinion letter on March 31, 2014, in which the Internal Revenue Service stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. Although the Plan has been amended since receiving the opinion letter, Plan management believes that the Plan is designed, and is currently being operated in compliance with the applicable requirements of the Code.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability or asset if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Plan management has determined that as of December 31, 2018 there are no uncertain tax positions taken or expected to be taken that would require recognition or disclosure in the financial statements. The Plan is subject to routine examinations by taxing authorities; however there are currently no examinations for any tax periods in progress.

NOTE 3: **INFORMATION CERTIFIED BY THE CUSTODIANS**

The Plan's investments are held in trust by Fidelity Management Trust Company as of December 31, 2018 and for the period of October 1, 2018 to December 31, 2018, and were held in trust by Massachusetts Mutual Life Insurance Company for the period January 1, 2017 to September 30, 2018. The following amounts are included in these financial statements and were taken directly from statements provided and certified as complete and accurate by the Plan custodians as of and for the years ended December 31, 2018 and 2017, respectively:

	2018	2017
Money market	$ 28,080	$ -
Mutual funds	$ 4,270,268	$ -
Pooled seperate accounts	$ -	$ 4,491,402
Notes receivable from participants	$ 16,200	$ -
Net (depreciation) appreciation in fair market value of investments	$ (480,005)	$ 195,072
Dividend and interest income	$ 219,722	$ 327,254
Interest income, notes receivable from participants	$ 76	$ -

NOTE 4: **FAIR VALUE MEASUREMENTS**

Financial Accounting Standards Board (FASB) ASC 820 provides a framework for measuring fair value. That framework provides a three-tier hierarchy that prioritizes the inputs to valuation techniques used for measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are as follows:

Level 1 - Inputs are unadjusted quoted prices for identical assets or liabilities that the Plan has the ability to access.

NOTE 4: **FAIR VALUE MEASUREMENTS (Continued)**

Level 2 - Inputs other than level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, model-based valuation techniques for which all significant assumptions are observable in the market, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs that are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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 December 31, 2018 and 2017.

Pooled Separate Accounts: Pooled separate accounts invest mainly in mutual funds, both domestic and international. The majority of the underlying assets have level 1 quoted pricing inputs and observable level 2 pricing inputs, including quoted prices for similar assets in active or non-active markets.

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 Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Money Market Account: Underlying short term investments with quoted prices in active markets to preserve the value of the investment at $1.00 per share.

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2018 and 2017:

	Assets at Fair Value as of December 31, 2018			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 4,270,268	$ -	$ -	$ 4,270,268
Money market	28,080	-	-	28,080
Total Assets at Fair Value	$ 4,298,348	$ -	$ -	$ 4,298,348

	Assets at Fair Value as of December 31, 2017			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 4,491,402	$ -	$ 4,491,402
Total Assets at Fair Value	$ -	$ 4,491,402	$ -	$ 4,491,402

NOTE 5: **RISK AND UNCERTAINTIES**

The Plan invests in various investment securities. Investment securities are exposed to 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 the investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 6: **PLAN TERMINATION**

Although it has not expressed any intent to do so, the Plan Sponsor has the right to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE 7: **RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS**

Certain Plan investments are managed by the custodians, as defined by the Plan document and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services are recorded in net appreciation (depreciation) in fair value of investments. Fees for certain administrative expenses are paid to the third party administrator of the Plan. Notes receivable from participants are considered party-in-interest transactions. These investments and transactions qualify as party-in-interest transactions which are exempt from the prohibited transaction rules of ERISA.

NOTE 8: **SUBSEQUENT EVENTS**

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 1, 2019, the date the financial statements were available to be issued, and Plan management has determined that no events have occurred that should be disclosed other than the matters described below.

Effective February 1, 2019, the Plan was amended to revise the definition of a year of service and modify vesting for discretionary employer contributions.

Effective June 3, 2019, the Plan was amended to remove the automatic enrollment contributions provision.

SUPPLEMENTAL SCHEDULE

CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS HELD AT END OF YEAR
EIN 68-0164875, Plan No. 001
December 31, 2018

(a)	(b) Identity of Issue, 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
*	Fidelity Freedom 2030 Fund Class K6	Mutual Fund	$ -	$ 786,484
*	Fidelity Freedom 2025 Fund Class K6	Mutual Fund	-	774,676
*	Fidelity Freedom 2040 Fund Class K6	Mutual Fund	-	742,185
*	Fidelity 500 Index Fund	Mutual Fund	-	679,016
*	Fidelity Freedom 2035 Fund Class K6	Mutual Fund	-	222,776
*	Fidelity Freedom 2020 Fund Class K6	Mutual Fund	-	219,059
	Columbia Dividend Income Fund Institutional Class 3	Mutual Fund	-	194,187
	Principal SmallCap Fund Class R6	Mutual Fund	-	131,755
*	Fidelity Total Bond K6	Mutual Fund	-	108,114
*	Fidelity Freedom 2055 Fund Class K6	Mutual Fund	-	106,254
	Wells Fargo Special Mid Cap Value Fund Class R6	Mutual Fund	-	98,277
*	Fidelity Freedom 2050 Fund Class K6	Mutual Fund	-	75,104
*	Fidelity Freedom 2045 Fund Class K6	Mutual Fund	-	56,292
*	Fidelity Government Money Market Fund	Money Market	-	28,080
	MFS Mid Cap Growth Fund Class R6	Mutual Fund	-	18,268
	Wells Fargo Special Small Cap Value Fund Class R6	Mutual Fund	-	14,943
	Janus Henderson Triton Fund Class N	Mutual Fund	-	10,857
*	Fidelity Freedom 2015 Fund Class K6	Mutual Fund	-	8,966
	Glenmede Large Cap Core Institutional shares	Mutual Fund	-	6,135
*	Fidelity International Capital Appreciation K6 Fund	Mutual Fund	-	5,499
*	Fidelity Blue Chip Growth K6 Fund	Mutual Fund	-	5,078
	Victory Sophus Emerging Markets Fund Class R6	Mutual Fund	-	3,835
*	Fidelity Mid Cap Index	Mutual Fund	-	1,282
*	Fidelity Freedom 2060 Fund Class K6	Mutual Fund	-	1,226
	Total investments		-	4,298,348
*	Notes receivable from participants	Interest at 6.25%	-	16,200
	Total assets held at end of year		$ -	$ 4,314,548

* *Party-in-Interest*

Note: Cost basis omitted as all investments are participant directed



Financial Statements and
Independent Auditor's Report of

CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

December 31, 2018 and 2017

Crain Walnut Shelling, Inc.
10695 Decker Avenue • Los Molinos, CA 96055
Ph (530) 529-1585 • Fax (530) 529-1458 • Email crainwalnut@crainwalnut.com

CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

To the Plan Committee
Crain Walnut Shelling, Inc. 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Crain Walnut Shelling, Inc. 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, and the related statements of change in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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Disclaimer of Opinion

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Other Matter

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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 custodians, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Campbell Taylor & Company
An Accountancy Corporation

Roseville, California
October 1, 2019

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End of year	$ 4,494,960	$ 4,658,189

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Plan Year

The Plan year begins January 1st and ends December 31st.

Contributions

The Plan allows for the following types of contributions:

- *Employee Salary Deferral 401(k) Contributions*
  The Plan includes an elective salary deferral arrangement pursuant to Section 401(k) of the Internal Revenue Code (the "Code"). Participants may voluntarily contribute up to 90% of their eligible compensation, subject to various nondiscrimination tests and limitations prescribed by the Code. Employees hired after November 1, 2018 are automatically enrolled into the Plan upon eligibility. The automatic enrollment contribution percentage is 1%. Employees may choose to opt out of the automatic enrollment. Participants may also make after-tax elective deferral contributions.

- *Employer Safe Harbor Matching Contributions*
  The Plan Sponsor will make a safe harbor matching contribution equal to 100% of each participants' elective deferrals not exceeding 3% of the participant's compensation, plus 50% of each participants' elective deferrals in excess of 3% but not in excess of 5% of the participant's compensation. The Plan Sponsor made safe harbor matching contributions of $177,962 and $171,287 for the years ended December 31, 2018 and 2017, respectively.

- *Discretionary Employer Matching Contributions*
  The Plan Sponsor may make matching contributions equal to a discretionary amount to be determined by the Plan Sponsor. The Plan Sponsor elected not to make a discretionary matching contribution for the years ended December 31, 2018 and 2017.

NOTE 1: **DESCRIPTION OF PLAN (Continued)**

Contributions (Continued)

- *Discretionary Employer Non-Elective Contributions*
  The Plan Sponsor may make nonelective contributions equal to a discretionary amount to be determined by the Plan Sponsor. Participants must be employed with the Plan Sponsor on the last day of the Plan Year and have 1,000 hours of service in the Plan year in order to receive a nonelective contribution. The Plan Sponsor elected not to make a discretionary nonelective contribution for the years ended December 31, 2018 and 2017.

- *Rollover Contributions*
  Participants may make rollover contributions from another qualified plan.

Participant Accounts

Each participant's account is credited with the participant's contributions, rollover contributions, employer contributions, an allocation of Plan earnings, and an allocation of certain Plan expenses, as defined by the Plan document. The yield (interest, dividends, and net realized and unrealized gains and losses) on investments is allocated to each participant's account based on each participant's pro rata share of the total investments in the particular fund. The benefit to which a participant is entitled is limited to the benefit that can be provided from the participant's vested account.

Allocations

The Plan provides various investment fund options and allows participants to self-direct their contributions and investments. Investment earnings and losses are allocated to participants' accounts based on the earning or losses on the investments selected.

Vesting

Participants are always 100% vested in their voluntary contributions as well as any employer safe harbor matching contributions and all earnings thereon. Vesting on discretionary employer contributions is based on years of continuous service. Participants become vested in discretionary employer contributions in accordance with the following schedule:

Years of Service	Vested Interest
Less than 2 years	0%
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 years	100%

For vesting purposes, a year of service is the equivalent of 1,000 hours of service during the Plan year.

Forfeitures

Forfeitures may be used to pay expenses, allocate additional discretionary employer contributions, or reduce discretionary employer contributions. At December 31, 2018 and 2017 there were $295 and $0, respectively, forfeitures available to pay Plan expenses, allocate or reduce discretionary employer contributions.

Retirement

Normal retirement under the Plan is age 59 ½.

NOTE 1: **DESCRIPTION OF PLAN (Continued)**

Payment of Benefits
Payment of benefits may be made at the following times under the Plan: 1) normal retirement; 2) termination of employment of the participant; 3) disability; 4) death of the participant; or 5) upon demonstration of financial hardship. The form of benefit payments may be in a single lump sum or in periodic installments over a period of time.

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% of the vested account balance. Participants are limited to one outstanding loan at any given time. The term of the loan shall be limited to 5 years except for loans specified for the purchase of a principal residence. Principal and interest are repaid ratably through payroll deductions and are secured by the balance in the participant's account.

Administrative Expenses
Administrative expenses are paid by the Plan and the Plan Sponsor at the discretion of the Plan Committee. Expenses related to specific participant transactions are charged to the respective participant's account.

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting
The financial statements of the Plan are maintained on the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Contributions Receivable
Contributions receivable are recorded in the financial statements for amounts contributed but not received by the Plan as of year-end.

Investment Valuation and Income Recognition
Pooled separate accounts, mutual funds, and the money market account are stated at fair value, which is based on underlying quoted market prices when available. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded when earned. Dividend income is recorded on the ex-dividend date. Net (depreciation) appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year. Increases in the unit values are reflected in each participant's self-directed account. Investments are valued daily.

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 recorded as administrative expense and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2018 and 2017. If a participant ceases to make loan repayments and the plan administrator deems the participant loan in default, the participant loan balance is reduced and benefit payment is recorded.

Payment of Benefits
Benefits are recorded when paid.

Estimates and Assumptions
The preparation of financial statements in conformity with U.S. GAAP requires Plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and their reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Income Taxes

The Plan adopted a volume submitter profit sharing plan which obtained a favorable opinion letter on March 31, 2014, in which the Internal Revenue Service stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. Although the Plan has been amended since receiving the opinion letter, Plan management believes that the Plan is designed, and is currently being operated in compliance with the applicable requirements of the Code.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability or asset if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Plan management has determined that as of December 31, 2018 there are no uncertain tax positions taken or expected to be taken that would require recognition or disclosure in the financial statements. The Plan is subject to routine examinations by taxing authorities; however there are currently no examinations for any tax periods in progress.

NOTE 3: **INFORMATION CERTIFIED BY THE CUSTODIANS**

The Plan's investments are held in trust by Fidelity Management Trust Company as of December 31, 2018 and for the period of October 1, 2018 to December 31, 2018, and were held in trust by Massachusetts Mutual Life Insurance Company for the period January 1, 2017 to September 30, 2018. The following amounts are included in these financial statements and were taken directly from statements provided and certified as complete and accurate by the Plan custodians as of and for the years ended December 31, 2018 and 2017, respectively:

	2018	2017
Money market	$ 28,080	$ -
Mutual funds	$ 4,270,268	$ -
Pooled seperate accounts	$ -	$ 4,491,402
Notes receivable from participants	$ 16,200	$ -
Net (depreciation) appreciation in fair market value of investments	$ (480,005)	$ 195,072
Dividend and interest income	$ 219,722	$ 327,254
Interest income, notes receivable from participants	$ 76	$ -

NOTE 4: **FAIR VALUE MEASUREMENTS**

Financial Accounting Standards Board (FASB) ASC 820 provides a framework for measuring fair value. That framework provides a three-tier hierarchy that prioritizes the inputs to valuation techniques used for measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are as follows:

Level 1 - Inputs are unadjusted quoted prices for identical assets or liabilities that the Plan has the ability to access.

NOTE 4: **FAIR VALUE MEASUREMENTS (Continued)**

Level 2 - Inputs other than level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, model-based valuation techniques for which all significant assumptions are observable in the market, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs that are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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 December 31, 2018 and 2017.

Pooled Separate Accounts: Pooled separate accounts invest mainly in mutual funds, both domestic and international. The majority of the underlying assets have level 1 quoted pricing inputs and observable level 2 pricing inputs, including quoted prices for similar assets in active or non-active markets.

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 Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Money Market Account: Underlying short term investments with quoted prices in active markets to preserve the value of the investment at $1.00 per share.

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2018 and 2017:

	Assets at Fair Value as of December 31, 2018			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 4,270,268	$ -	$ -	$ 4,270,268
Money market	28,080	-	-	28,080
Total Assets at Fair Value	$ 4,298,348	$ -	$ -	$ 4,298,348

	Assets at Fair Value as of December 31, 2017			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 4,491,402	$ -	$ 4,491,402
Total Assets at Fair Value	$ -	$ 4,491,402	$ -	$ 4,491,402

NOTE 5: **RISK AND UNCERTAINTIES**

The Plan invests in various investment securities. Investment securities are exposed to 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 the investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 6: **PLAN TERMINATION**

Although it has not expressed any intent to do so, the Plan Sponsor has the right to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE 7: **RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS**

Certain Plan investments are managed by the custodians, as defined by the Plan document and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services are recorded in net appreciation (depreciation) in fair value of investments. Fees for certain administrative expenses are paid to the third party administrator of the Plan. Notes receivable from participants are considered party-in-interest transactions. These investments and transactions qualify as party-in-interest transactions which are exempt from the prohibited transaction rules of ERISA.

NOTE 8: **SUBSEQUENT EVENTS**

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 1, 2019, the date the financial statements were available to be issued, and Plan management has determined that no events have occurred that should be disclosed other than the matters described below.

Effective February 1, 2019, the Plan was amended to revise the definition of a year of service and modify vesting for discretionary employer contributions.

Effective June 3, 2019, the Plan was amended to remove the automatic enrollment contributions provision.

SUPPLEMENTAL SCHEDULE

CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS HELD AT END OF YEAR
EIN 68-0164875, Plan No. 001
December 31, 2018

(a)	(b) Identity of Issue, 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
*	Fidelity Freedom 2030 Fund Class K6	Mutual Fund	$ -	$ 786,484
*	Fidelity Freedom 2025 Fund Class K6	Mutual Fund	-	774,676
*	Fidelity Freedom 2040 Fund Class K6	Mutual Fund	-	742,185
*	Fidelity 500 Index Fund	Mutual Fund	-	679,016
*	Fidelity Freedom 2035 Fund Class K6	Mutual Fund	-	222,776
*	Fidelity Freedom 2020 Fund Class K6	Mutual Fund	-	219,059
	Columbia Dividend Income Fund Institutional Class 3	Mutual Fund	-	194,187
	Principal SmallCap Fund Class R6	Mutual Fund	-	131,755
*	Fidelity Total Bond K6	Mutual Fund	-	108,114
*	Fidelity Freedom 2055 Fund Class K6	Mutual Fund	-	106,254
	Wells Fargo Special Mid Cap Value Fund Class R6	Mutual Fund	-	98,277
*	Fidelity Freedom 2050 Fund Class K6	Mutual Fund	-	75,104
*	Fidelity Freedom 2045 Fund Class K6	Mutual Fund	-	56,292
*	Fidelity Government Money Market Fund	Money Market	-	28,080
	MFS Mid Cap Growth Fund Class R6	Mutual Fund	-	18,268
	Wells Fargo Special Small Cap Value Fund Class R6	Mutual Fund	-	14,943
	Janus Henderson Triton Fund Class N	Mutual Fund	-	10,857
*	Fidelity Freedom 2015 Fund Class K6	Mutual Fund	-	8,966
	Glenmede Large Cap Core Institutional shares	Mutual Fund	-	6,135
*	Fidelity International Capital Appreciation K6 Fund	Mutual Fund	-	5,499
*	Fidelity Blue Chip Growth K6 Fund	Mutual Fund	-	5,078
	Victory Sophus Emerging Markets Fund Class R6	Mutual Fund	-	3,835
*	Fidelity Mid Cap Index	Mutual Fund	-	1,282
*	Fidelity Freedom 2060 Fund Class K6	Mutual Fund	-	1,226
	Total investments		-	4,298,348
*	Notes receivable from participants	Interest at 6.25%	-	16,200
	Total assets held at end of year		$ -	$ 4,314,548

* *Party-in-Interest*

Note: Cost basis omitted as all investments are participant directed



Financial Statements and
Independent Auditor's Report of

CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

December 31, 2018 and 2017

Crain Walnut Shelling, Inc.
10695 Decker Avenue • Los Molinos, CA 96055
Ph (530) 529-1585 • Fax (530) 529-1458 • Email crainwalnut@crainwalnut.com

CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

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CTC CAMPBELL TAYLOR & COMPANY ♦ An Accountancy Corporation
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

To the Plan Committee
Crain Walnut Shelling, Inc. 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Crain Walnut Shelling, Inc. 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, and the related statements of change in net assets available for benefits for the years then ended, 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 audit 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 (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Massachusetts Mutual Life Insurance Company and Fidelity Management Trust Company, the custodians of the plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Massachusetts Mutual Life Insurance Company held the plan's investment assets and executed investment transactions from January 1, 2017 to September 30, 2018, and that Fidelity Management Trust Company held the Plan's investment assets and executed investment transactions for the period October 1, 2018 to December 31, 2018. The plan administrator has obtained certifications from the custodians as of and for the years ended December 31, 2018 and 2017, that the information provided to the plan administrator by the custodians 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 of Assets Held at End of Year as of December 31, 2018 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA 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.

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 custodians, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Campbell Taylor & Company
An Accountancy Corporation

Roseville, California
October 1, 2019

CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2018 and 2017

	2018	2017
ASSET S:		
Investments, participant directed, at fair value:		
Money market	$ 28,080	$ -
Mutual funds	4,270,268	-
Pooled seperate accounts	-	4,491,402
Total investments	4,298,348	4,491,402
Employer contributions receivable	177,962	170,537
Employee contributions receivable	2,450	-
Notes receivable from participants	16,200	-
Total receivables	196,612	170,537
Total assets	4,494,960	4,661,939
LIABILITIES:		
Excess contributions refundable	-	3,750
Total liabilities	-	3,750
Net assets available for benefits	$ 4,494,960	$ 4,658,189

The accompanying notes are an integral part of these financial statements

CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

STATEMENTS OF CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2018 and 2017

	2018	2017
ADDITIONS TO NET ASSETS:		
Investment (loss) income:		
Net (depreciation) appreciation in fair market value of investments	$ (480,005)	$ 195,072
Dividend and interest income	219,722	327,254
Total investment (loss) income	(260,283)	522,326
Interest income, notes receivable from participants	76	-
Contributions:		
Employee	333,689	298,133
Employer	177,962	171,287
Rollovers	2,974	118,855
Total contributions	514,625	588,275
Total additions	254,418	1,110,601
DEDUCTIONS FROM NET ASSETS:		
Benefits paid to participants	415,635	224,001
Administrative expenses	2,012	240
Total deductions	417,647	224,241
(Decrease) increase in net assets	(163,229)	886,360
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	4,658,189	3,771,829
End of year	$ 4,494,960	$ 4,658,189

The accompanying notes are an integral part of these financial statements

NOTE 1: DESCRIPTION OF PLAN

The following description of Crain Walnut Shelling, Inc. 401(k) Profit Sharing Plan (the "Plan") provides only summarized general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan was originally established as of January 1, 2004 and has been subsequently amended and restated. The Plan is a defined contribution retirement plan covering employees of Crain Walnut Shelling, Inc. (the "Plan Sponsor"), Crain Orchards, Inc., Eco-Shell, Inc., Wolf Ranch, Inc. and Walnut Partners, Inc., who have completed one year of service (1,000 hours) and are at least 21 years of age and are not covered by the terms of a collective bargaining agreement and are not nonresident aliens. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Massachusetts Mutual Life Insurance Company was the custodian of the Plan assets and one employee of the Plan Sponsor served as trustee to the Plan from January 1, 2017 to September 30, 2018. Effective October 1, 2018, Fidelity Management Trust Company assumed the role of custodian from Massachusetts Mutual Life Insurance Company. Effective October 1, 2018, Fidelity Management Trust Company was named as trustee of the Plan.

The Plan was amended and restated effective January 1, 2018 to permit participants to make Roth after-tax deferrals. Effective March 1, 2018, the Plan was amended and restated to add Walnut Partners, Inc. and Wolf Ranch, Inc. as participating employers. Effective October 1, 2018, the Plan was amended to adopt a Fidelity volume submitter defined contribution plan. The Plan was also amended and restated, effective October 1, 2018 to add an automatic enrollment provision, permit participants to take loans and hardship distributions, limit employee salary deferral 401(k) contributions to 90% of eligible compensation and remove the limitation on the amount of discretionary employer matching contributions the Plan Sponsor can make.

Plan Year

The Plan year begins January 1st and ends December 31st.

Contributions

The Plan allows for the following types of contributions:

- *Employee Salary Deferral 401(k) Contributions*
  The Plan includes an elective salary deferral arrangement pursuant to Section 401(k) of the Internal Revenue Code (the "Code"). Participants may voluntarily contribute up to 90% of their eligible compensation, subject to various nondiscrimination tests and limitations prescribed by the Code. Employees hired after November 1, 2018 are automatically enrolled into the Plan upon eligibility. The automatic enrollment contribution percentage is 1%. Employees may choose to opt out of the automatic enrollment. Participants may also make after-tax elective deferral contributions.

- *Employer Safe Harbor Matching Contributions*
  The Plan Sponsor will make a safe harbor matching contribution equal to 100% of each participants' elective deferrals not exceeding 3% of the participant's compensation, plus 50% of each participants' elective deferrals in excess of 3% but not in excess of 5% of the participant's compensation. The Plan Sponsor made safe harbor matching contributions of $177,962 and $171,287 for the years ended December 31, 2018 and 2017, respectively.

- *Discretionary Employer Matching Contributions*
  The Plan Sponsor may make matching contributions equal to a discretionary amount to be determined by the Plan Sponsor. The Plan Sponsor elected not to make a discretionary matching contribution for the years ended December 31, 2018 and 2017.

NOTE 1: **DESCRIPTION OF PLAN (Continued)**

Contributions (Continued)

- *Discretionary Employer Non-Elective Contributions*
  The Plan Sponsor may make nonelective contributions equal to a discretionary amount to be determined by the Plan Sponsor. Participants must be employed with the Plan Sponsor on the last day of the Plan Year and have 1,000 hours of service in the Plan year in order to receive a nonelective contribution. The Plan Sponsor elected not to make a discretionary nonelective contribution for the years ended December 31, 2018 and 2017.

- *Rollover Contributions*
  Participants may make rollover contributions from another qualified plan.

Participant Accounts

Each participant's account is credited with the participant's contributions, rollover contributions, employer contributions, an allocation of Plan earnings, and an allocation of certain Plan expenses, as defined by the Plan document. The yield (interest, dividends, and net realized and unrealized gains and losses) on investments is allocated to each participant's account based on each participant's pro rata share of the total investments in the particular fund. The benefit to which a participant is entitled is limited to the benefit that can be provided from the participant's vested account.

Allocations

The Plan provides various investment fund options and allows participants to self-direct their contributions and investments. Investment earnings and losses are allocated to participants' accounts based on the earning or losses on the investments selected.

Vesting

Participants are always 100% vested in their voluntary contributions as well as any employer safe harbor matching contributions and all earnings thereon. Vesting on discretionary employer contributions is based on years of continuous service. Participants become vested in discretionary employer contributions in accordance with the following schedule:

Years of Service	Vested Interest
Less than 2 years	0%
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 years	100%

For vesting purposes, a year of service is the equivalent of 1,000 hours of service during the Plan year.

Forfeitures

Forfeitures may be used to pay expenses, allocate additional discretionary employer contributions, or reduce discretionary employer contributions. At December 31, 2018 and 2017 there were $295 and $0, respectively, forfeitures available to pay Plan expenses, allocate or reduce discretionary employer contributions.

Retirement

Normal retirement under the Plan is age 59 ½.

NOTE 1: **DESCRIPTION OF PLAN (Continued)**

Payment of Benefits
Payment of benefits may be made at the following times under the Plan: 1) normal retirement; 2) termination of employment of the participant; 3) disability; 4) death of the participant; or 5) upon demonstration of financial hardship. The form of benefit payments may be in a single lump sum or in periodic installments over a period of time.

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% of the vested account balance. Participants are limited to one outstanding loan at any given time. The term of the loan shall be limited to 5 years except for loans specified for the purchase of a principal residence. Principal and interest are repaid ratably through payroll deductions and are secured by the balance in the participant's account.

Administrative Expenses
Administrative expenses are paid by the Plan and the Plan Sponsor at the discretion of the Plan Committee. Expenses related to specific participant transactions are charged to the respective participant's account.

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Accounting
The financial statements of the Plan are maintained on the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Contributions Receivable
Contributions receivable are recorded in the financial statements for amounts contributed but not received by the Plan as of year-end.

Investment Valuation and Income Recognition
Pooled separate accounts, mutual funds, and the money market account are stated at fair value, which is based on underlying quoted market prices when available. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded when earned. Dividend income is recorded on the ex-dividend date. Net (depreciation) appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year. Increases in the unit values are reflected in each participant's self-directed account. Investments are valued daily.

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 recorded as administrative expense and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2018 and 2017. If a participant ceases to make loan repayments and the plan administrator deems the participant loan in default, the participant loan balance is reduced and benefit payment is recorded.

Payment of Benefits
Benefits are recorded when paid.

Estimates and Assumptions
The preparation of financial statements in conformity with U.S. GAAP requires Plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and their reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Income Taxes

The Plan adopted a volume submitter profit sharing plan which obtained a favorable opinion letter on March 31, 2014, in which the Internal Revenue Service stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. Although the Plan has been amended since receiving the opinion letter, Plan management believes that the Plan is designed, and is currently being operated in compliance with the applicable requirements of the Code.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability or asset if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Plan management has determined that as of December 31, 2018 there are no uncertain tax positions taken or expected to be taken that would require recognition or disclosure in the financial statements. The Plan is subject to routine examinations by taxing authorities; however there are currently no examinations for any tax periods in progress.

NOTE 3: **INFORMATION CERTIFIED BY THE CUSTODIANS**

The Plan's investments are held in trust by Fidelity Management Trust Company as of December 31, 2018 and for the period of October 1, 2018 to December 31, 2018, and were held in trust by Massachusetts Mutual Life Insurance Company for the period January 1, 2017 to September 30, 2018. The following amounts are included in these financial statements and were taken directly from statements provided and certified as complete and accurate by the Plan custodians as of and for the years ended December 31, 2018 and 2017, respectively:

	2018	2017
Money market	$ 28,080	$ -
Mutual funds	$ 4,270,268	$ -
Pooled seperate accounts	$ -	$ 4,491,402
Notes receivable from participants	$ 16,200	$ -
Net (depreciation) appreciation in fair market value of investments	$ (480,005)	$ 195,072
Dividend and interest income	$ 219,722	$ 327,254
Interest income, notes receivable from participants	$ 76	$ -

NOTE 4: **FAIR VALUE MEASUREMENTS**

Financial Accounting Standards Board (FASB) ASC 820 provides a framework for measuring fair value. That framework provides a three-tier hierarchy that prioritizes the inputs to valuation techniques used for measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are as follows:

Level 1 - Inputs are unadjusted quoted prices for identical assets or liabilities that the Plan has the ability to access.

NOTE 4: **FAIR VALUE MEASUREMENTS (Continued)**

Level 2 - Inputs other than level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, model-based valuation techniques for which all significant assumptions are observable in the market, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs that are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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 December 31, 2018 and 2017.

Pooled Separate Accounts: Pooled separate accounts invest mainly in mutual funds, both domestic and international. The majority of the underlying assets have level 1 quoted pricing inputs and observable level 2 pricing inputs, including quoted prices for similar assets in active or non-active markets.

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 Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Money Market Account: Underlying short term investments with quoted prices in active markets to preserve the value of the investment at $1.00 per share.

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2018 and 2017:

	Assets at Fair Value as of December 31, 2018			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 4,270,268	$ -	$ -	$ 4,270,268
Money market	28,080	-	-	28,080
Total Assets at Fair Value	$ 4,298,348	$ -	$ -	$ 4,298,348

	Assets at Fair Value as of December 31, 2017			
	Level 1	Level 2	Level 3	Total
Pooled separate accounts	$ -	$ 4,491,402	$ -	$ 4,491,402
Total Assets at Fair Value	$ -	$ 4,491,402	$ -	$ 4,491,402

NOTE 5: **RISK AND UNCERTAINTIES**

The Plan invests in various investment securities. Investment securities are exposed to 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 the investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 6: **PLAN TERMINATION**

Although it has not expressed any intent to do so, the Plan Sponsor has the right to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE 7: **RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS**

Certain Plan investments are managed by the custodians, as defined by the Plan document and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services are recorded in net appreciation (depreciation) in fair value of investments. Fees for certain administrative expenses are paid to the third party administrator of the Plan. Notes receivable from participants are considered party-in-interest transactions. These investments and transactions qualify as party-in-interest transactions which are exempt from the prohibited transaction rules of ERISA.

NOTE 8: **SUBSEQUENT EVENTS**

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 1, 2019, the date the financial statements were available to be issued, and Plan management has determined that no events have occurred that should be disclosed other than the matters described below.

Effective February 1, 2019, the Plan was amended to revise the definition of a year of service and modify vesting for discretionary employer contributions.

Effective June 3, 2019, the Plan was amended to remove the automatic enrollment contributions provision.

SUPPLEMENTAL SCHEDULE

CRAIN WALNUT SHELLING, INC. 401(K) PROFIT SHARING PLAN

SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS HELD AT END OF YEAR
EIN 68-0164875, Plan No. 001
December 31, 2018

(a)	(b) Identity of Issue, 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
*	Fidelity Freedom 2030 Fund Class K6	Mutual Fund	$ -	$ 786,484
*	Fidelity Freedom 2025 Fund Class K6	Mutual Fund	-	774,676
*	Fidelity Freedom 2040 Fund Class K6	Mutual Fund	-	742,185
*	Fidelity 500 Index Fund	Mutual Fund	-	679,016
*	Fidelity Freedom 2035 Fund Class K6	Mutual Fund	-	222,776
*	Fidelity Freedom 2020 Fund Class K6	Mutual Fund	-	219,059
	Columbia Dividend Income Fund Institutional Class 3	Mutual Fund	-	194,187
	Principal SmallCap Fund Class R6	Mutual Fund	-	131,755
*	Fidelity Total Bond K6	Mutual Fund	-	108,114
*	Fidelity Freedom 2055 Fund Class K6	Mutual Fund	-	106,254
	Wells Fargo Special Mid Cap Value Fund Class R6	Mutual Fund	-	98,277
*	Fidelity Freedom 2050 Fund Class K6	Mutual Fund	-	75,104
*	Fidelity Freedom 2045 Fund Class K6	Mutual Fund	-	56,292
*	Fidelity Government Money Market Fund	Money Market	-	28,080
	MFS Mid Cap Growth Fund Class R6	Mutual Fund	-	18,268
	Wells Fargo Special Small Cap Value Fund Class R6	Mutual Fund	-	14,943
	Janus Henderson Triton Fund Class N	Mutual Fund	-	10,857
*	Fidelity Freedom 2015 Fund Class K6	Mutual Fund	-	8,966
	Glenmede Large Cap Core Institutional shares	Mutual Fund	-	6,135
*	Fidelity International Capital Appreciation K6 Fund	Mutual Fund	-	5,499
*	Fidelity Blue Chip Growth K6 Fund	Mutual Fund	-	5,078
	Victory Sophus Emerging Markets Fund Class R6	Mutual Fund	-	3,835
*	Fidelity Mid Cap Index	Mutual Fund	-	1,282
*	Fidelity Freedom 2060 Fund Class K6	Mutual Fund	-	1,226
	Total investments		-	4,298,348
*	Notes receivable from participants	Interest at 6.25%	-	16,200
	Total assets held at end of year		$ -	$ 4,314,548

* *Party-in-Interest*

Note: Cost basis omitted as all investments are participant directed