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 6047(e), 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

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [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
COOPERATIVE PENSION PLAN

1b Three-digit plan number (PN) ▶ 336

1c Effective date of plan 01/01/1999

2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)

COOPERATIVE PENSION / SAVINGS BOARD

C/O GORDON WILLIAMS, NYHART

8415 ALLISON POINTE BLVD, SUITE 300
INDIANAPOLIS, IN 46250-4159

2b Employer Identification Number (EIN)
31-1257147

2c Sponsor's telephone number
888-400-6661

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.	10/12/2012	JEFFREY T. TROIKE
	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 (if same as plan sponsor, enter "Same")
COOPERATIVE PENSION / SAVINGS BOARD
C/O GORDON WILLIAMS, NYHART
8415 ALLISON POINTE BLVD, SUITE 300
INDIANAPOLIS, IN 46250-4159

3b Administrator's EIN
31-1257147

3c Administrator's telephone number
888-400-6661

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:
a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	355
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	223
b	Retired or separated participants receiving benefits	**6b**	52
c	Other retired or separated participants entitled to future benefits	**6c**	31
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	306
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	38
f	Total. Add lines **6d** and **6e**	**6f**	344
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that 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 Characteristic Codes in the instructions:
1A 1C 1G 1I

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

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(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)	X	**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)		0	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)	X		**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
COOPERATIVE PENSION PLAN

B Three-digit plan number (PN) ▶ 336

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
COOPERATIVE PENSION / SAVINGS BOARD

D Employer Identification Number (EIN)
31-1257147

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2011

2 Assets:

a	Market value	**2a**	19013848
b	Actuarial value	**2b**	19013848

3 Funding target/participant count breakdown:

			(1) Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	95	10354683
b	For terminated vested participants	**3b**	25	609052
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		1000614
	(2) Vested benefits	**3c(2)**		11480934
	(3) Total active	**3c(3)**	235	12481548
d	Total	**3d**	355	23445283

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a	Funding target disregarding prescribed at-risk assumptions	**4a**	
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	

5	Effective interest rate	**5**	5.44 %
6	Target normal cost	**6**	0

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary	Date: 10/09/2012
JOHN CIERZNIAK, EA, MAAA	Most recent enrollment number: 11-05524
Type or print name of actuary	Telephone number (including area code): 317-845-3585
NYHART	
Firm name	
8415 ALLISON POINTE BOULEVARD SUITE 300 INDIANAPOLIS, IN 46250-4159	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	200000	75723
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	200000	75723
10	Interest on line 9 using prior year's actual return of 13.11%	26220	9927
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		1697
b	Interest on (a) using prior year's effective rate of 6.34 % except as otherwise provided (see instructions)		108
c	Total available at beginning of current plan year to add to prefunding balance		1805
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	226220	85650

Part III Funding percentages

14	Funding target attainment percentage	14	79.76 %
15	Adjusted funding target attainment percentage	15	79.76 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	75.89 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/28/2011	350000				
03/30/2012	350000				
07/02/2012	350000				
09/14/2012	305000				
			Totals ► 18(b)	1355000	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1233399

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
2.94%	5.82%	6.46 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	63

23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	0
b Excess assets, if applicable, but not greater than 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	4743305	1195049
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	1195049

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0

36 Additional cash requirement (line 34 minus line 35)	**36**	1195049
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	1233399

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	38350
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

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.**	**2011** **This Form is Open to Public Inspection.**

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
COOPERATIVE PENSION PLAN

B Three-digit plan number (PN) ▶ 336

C Plan sponsor's name as shown on line 2a of Form 5500
COOPERATIVE PENSION / SAVINGS BOARD

D Employer Identification Number (EIN)
31-1257147

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).. . . . . ☐ 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

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

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

RUSSELL TRUST COMPANY

91-1116938

(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?
21 50	NONE	76993	Yes [X] No [ ]	Yes [ ] No [X]	86456	Yes [ ] No [X]

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

NYHART

35-0966414

(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?
11 50 13 38	NONE	62210	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

BKD, LLP

44-0160260

(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?
10 50	NONE	11750	Yes [ ] No [X]	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)

BAKER & HOSTETLER, LLP

34-0082025

(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?
29 50	NONE	11651	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

OXFORD FINANCIAL GROUP, LTD

35-1588335

(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?
27 50	NONE	10159	Yes [ ] No [X]	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
RUSSELL TRUST COMPANY	28 52	6925

(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.
RUSSELL TRUST COMPANY 91-1116938	.24% OF AVERAGE DAILY BALANCE OF RUSSELL EMERGING MARKETS FUND

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
RUSSELL TRUST COMPANY	28 52	12482

(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.
RUSSELL TRUST COMPANY 91-1116938	.12% OF AVERAGE DAILY BALANCE OF RUSSELL EQUITY I FUND

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
RUSSELL TRUST COMPANY	28 52	2120

(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.
RUSSELL TRUST COMPANY 91-1116938	.1875% OF AVERAGE DAILY BALANCE OF RUSSELL EQUITY II FUND

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
RUSSELL TRUST COMPANY	28 52	20923

(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.
RUSSELL TRUST COMPANY 91-1116938	.09% OF AVERAGE DAILY BALANCE OF RUSSELL LONG DURATION FIXED INCOME FUND

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
RUSSELL TRUST COMPANY	28 52	11984

(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.
RUSSELL TRUST COMPANY 91-1116938	.175% OF AVERAGE DAILY BALANCE OF RUSSELL INTERNATIONAL FUND

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
RUSSELL TRUST COMPANY	28 52	6329

(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.
RUSSELL TRUST COMPANY 91-1116938	.1125% OF AVERAGE DAILY BALANCE OF RUSSELL LARGE CAP STRUCTURED EQUITY FUND

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
RUSSELL TRUST COMPANY	28 52	9357

(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.
RUSSELL TRUST COMPANY 91-1116938	.31% OF AVERAGE DAILY BALANCE OF RUSSELL REAL ESTATE EQUITY FUND

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
RUSSELL TRUST COMPANY	28 52	3328

(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.
RUSSELL TRUST COMPANY 91-1116938	.225% OF AVERAGE DAILY BALANCE OF RUSSELL COMMODITIES FUND

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
RUSSELL TRUST COMPANY	28 52	12240

(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.
RUSSELL TRUST COMPANY 91-1116938	.18% OF AVERAGE DAILY BALANCE OF RUSSELL WORLD EQUITY FUND

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

2011

This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
COOPERATIVE PENSION PLAN

B Three-digit plan number (PN) ▶ 336

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
COOPERATIVE PENSION / SAVINGS BOARD

D Employer Identification Number (EIN)
31-1257147

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: LONG DURATION FIXED INCOME FUND

b Name of sponsor of entity listed in (a): RUSSELL TRUST 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)
26-6609096-003	C	6664173

a Name of MTIA, CCT, PSA, or 103-12 IE: EQUITY I FUND

b Name of sponsor of entity listed in (a): RUSSELL TRUST 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)
91-1117282-003	C	1680742

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

b Name of sponsor of entity listed in (a): RUSSELL TRUST 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)
91-1117282-005	C	1340967

a Name of MTIA, CCT, PSA, or 103-12 IE: EQUITY II FUND

b Name of sponsor of entity listed in (a): RUSSELL TRUST 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)
91-1117282-006	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: REAL ESTATE EQUITY FUND

b Name of sponsor of entity listed in (a): RUSSELL TRUST 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)
91-1117282-008	C	856060

a Name of MTIA, CCT, PSA, or 103-12 IE: EMERGING MARKETS FUND

b Name of sponsor of entity listed in (a): RUSSELL TRUST 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)
91-1117282-010	C	829073

a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP STRUCTURED EQUITY FUND

b Name of sponsor of entity listed in (a): RUSSELL TRUST 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)
91-1117282-032	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: DIVERSIFIED ALTERNATIVES FUND

b Name of sponsor of entity listed in (a): RUSSELL CAPITAL INC

c EIN-PN 98-0421615-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: WORLD EQUITY FUND

b Name of sponsor of entity listed in (a): RUSSELL TRUST COMPANY

c EIN-PN 91-1117282-046	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2381189

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

b Name of sponsor of entity listed in (a): RUSSELL TRUST COMPANY

c EIN-PN 91-1117282-072	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 436712

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

2011

This Form is Open to Public Inspection

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
COOPERATIVE PENSION PLAN

B Three-digit plan number (PN) ▶ 336

C Plan sponsor's name as shown on line 2a of Form 5500
COOPERATIVE PENSION / SAVINGS BOARD

D Employer Identification Number (EIN)
31-1257147

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	112989	111179
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	17573442	15725336
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	2332925
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	17686431	18169440
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	17686431	18169440

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)	1705000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1705000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	98785	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		98785
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		1129160
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-150259
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		2782686
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2125035	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2125035
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	58269	
(2) Contract administrator fees	2i(2)	27342	
(3) Investment advisory and management fees	2i(3)	10159	
(4) Other	2i(4)	78872	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		174642
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2299677
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		483009
l Transfers of assets:			
(1) To this plan	2l(1)		
(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: BKD, LLP (2) EIN: 44-0160260

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 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 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	
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		3000000
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			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If "Yes," enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

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)

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 section 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

2011

This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
COOPERATIVE PENSION PLAN

B Three-digit plan number (PN) ▶ 336

C Plan sponsor's name as shown on line 2a of Form 5500
COOPERATIVE PENSION / SAVINGS BOARD

D Employer Identification Number (EIN)
31-1257147

Part I Distributions

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

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

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

EIN(s): 04-3581074

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** 8

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 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 items 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 items 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 items 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 items 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 items 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 items 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 item 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 items (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 item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Cooperative Pension Plan No. 336

EIN 31-1257147 PN 336

Accountants' Report and Financial Statements

December 31, 2011 and 2010

Modified Cash Basis

Cooperative Pension Plan No. 336

December 31, 2011 and 2010

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Independent Accountants' Report

Cooperative Pension/Savings Board
Cooperative Savings Plan No. 336
Indianapolis, Indiana

We were engaged to audit the accompanying statements of net assets available for benefits (modified cash basis) of Cooperative Pension Plan No. 336 as of December 31, 2011 and 2010, and the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended and the accompanying supplemental schedules. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974*, the Plan Administrator instructed us not to perform, and we did not perform, auditing procedures with respect to the information summarized in Note 6, which was certified by Russell Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained certifications from the trustee as of and for the years ended December 31, 2011 and 2010, that the information provided to the Plan Administrator by the trustee custodian is complete and accurate.

As described in Note 2, these financial statements and supplemental schedules were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and schedules taken as a whole. The accompanying supplemental schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974*. Because of the significance of the matter described above, it is inappropriate to, and we do not, express an opinion on the supplementary information referred to above. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974*.

BKD, LLP

Indianapolis, Indiana
October 5, 2012

Federal Employer Identification Number: 44-0160260

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GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Cooperative Pension Plan No. 336

Statements of Net Assets Available for Benefits
Modified Cash Basis
December 31, 2011 and 2010

Assets

	2011	2010
Investments, at fair value		
Commingled Employee Benefit Funds Trust of Russell Trust Company		
Russell Long Duration Fixed Income Fund	$ 6,664,173	$ 4,228,927
Russell Equity I Fund	1,680,742	4,515,110
Russell Equity II Fund	-	901,433
Russell Emerging Markets Fund	829,073	359,234
Russell International Fund	1,340,967	2,307,304
Russell Large Cap Structured Equity Fund	-	4,505,867
Russell World Equity Fund	2,381,189	-
Russell 1000 Index Fund	1,536,420	-
Russell Commodities Fund	436,712	-
Russell Real Estate Equity Fund	856,060	741,360
Total Commingled Trust Funds	15,725,336	17,559,235
Mutual Funds		
Baron Small Cap Fund	337,270	-
Eaton Vance Global Macro Fund	825,702	-
PIMCO Emerging Local Bond Fund	867,690	-
Royce Low Priced Fund	302,263	-
Total mutual funds	2,332,925	-
Hedge Funds		
Russell Diversified Alternatives Fund	-	14,207
Total investments	18,058,261	17,573,442
Due from broker for securities sold	111,179	112,989
Net Assets Available for Benefits	$ 18,169,440	$ 17,686,431

Cooperative Pension Plan No. 336

Statements of Changes in Net Assets Available for Benefits
Modified Cash Basis
Years Ended December 31, 2011 and 2010

	2011	2010
Additions		
Investment income		
Net appreciation in fair value of investments	$ 977,908	$ 2,216,849
Interest, dividends and capital gains	99,778	-
Net investment income	1,077,686	2,216,849
Employer contribution	1,705,000	1,000,000
Total additions	2,782,686	3,216,849
Deductions		
Benefits paid to participants	2,125,035	1,948,440
Administrative expenses	174,642	163,154
Total deductions	2,299,677	2,111,594
Net Increase	483,009	1,105,255
Net Assets Available for Benefits, Beginning of Year	17,686,431	16,581,176
Net Assets Available for Benefits, End of Year	$ 18,169,440	$ 17,686,431

Cooperative Pension Plan No. 336

Notes to Financial Statements
Modified Cash Basis
December 31, 2011 and 2010

Note 1: Description of Plan

The following brief description of Cooperative Pension Plan No. 336 (Plan) is provided for general information purposes only. Additional information about the vesting and benefit provisions and the Pension Benefit Guarantee Corporation's (PBGC) benefit guarantee is contained in the Plan Document and *Summary Plan Description*, which are available from the Plan Administrator.

General

The Plan is a defined-benefit pension plan sponsored by the Cooperative Pension/Savings Board (Sponsor) for the benefit of the employees of Countrymark (Company) who are 21 years of age or older and have completed one year of service. It is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA). Russell Trust Company is the trustee for the Plan.

The Plan is a cash balance plan, whereby an individual account is maintained for each participant. Participants' accounts were credited monthly with regular credits, interest credits and, if applicable, supplemental credits. Interest credits are determined based on certain published rates.

Regular credits were based on the completed years of service as of the beginning of each calendar year and are determined as follows:

Years of Service	Percentage of Compensation
Less than 5	3%
5, but less than 10	4
10, but less than 15	5
15, but less than 20	6
20, but less than 25	7
25, but less than 30	8
30 or more	9

Effective October 1, 2002, benefit accruals under the Plan were frozen.

Benefits

Employees with three or more years of service are entitled to annual pension benefits beginning at normal retirement age (65). If a participant's severance from employment is before January 1, 2008, then full vesting is achieved with five years or more of service. Benefit amounts are calculated using one of the formulas described in the Plan Document, depending on which formula the employer has selected. The Plan permits early retirement beginning at age 55. Employees may receive their pension benefits in the form of a joint and survivor annuity. Employees may elect to receive the value of their accumulated plan benefits as a lump-sum distribution upon retirement or termination, or may elect to receive their benefits as a life annuity payable monthly upon retirement. Death and disability benefits are also provided for under the Plan.

Subsequent Events

Subsequent events have been evaluated through the date of the Independent Accountants' Report, which is the date the financial statements were available to be issued.

Note 2: Summary of Significant Accounting Policies

Method of Accounting

The Plan maintains its accounts on the basis of modified cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Consequently, certain revenue such as employer contributions and interest income and the related assets are recognized when received rather than when earned, and certain expenses such as administrative expenses are recognized when paid rather than when the obligation is incurred. The Plan records unrealized appreciation (depreciation) on its investments. As the Plan records purchases and sales on a trade-date basis, the Plan may reflect a receivable or payable related to the amount due from or to their broker when the trade is settled.

Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of net assets and changes in net assets available for benefits, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Investments

Mutual funds are valued at the net asset value (NAV) of shares held by the Plan at year end. The collective investment funds invest in a variety of investments that pursue multiple strategies to exceed the performance of certain industrial averages. The funds may invest in securities, a combination of other collective funds, limited partnerships, or swap and option contracts. The net asset value of the fund is determined as of the end of each month utilizing the values of the underlying assets. Purchases and sales are recorded on a trade-date basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

The Plan will pay certain expenses of administering the Plan. To the extent that the administrative costs are not paid by the Plan, they will be paid by the participating employers.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' average compensation during their employment. The accumulated plan benefits for active employees are based on years of service to the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances - retirement, death, disability and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided by annuity contracts excluded from Plan assets are excluded from accumulated plan benefits.

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment. It is at least reasonably possible that the actuarial assumptions used to calculate accumulated plan benefits will change in the near term, and that the effect of such change could be significant. The significant actuarial assumptions used in the valuation were:

Interest rate	8.5%
Mortality basis	1996 Basic GAM Table
Retirement age	55 to 65
Asset valuation	Market adjusted from 20% to 80% for additional returns from 2007 to 2010

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Note 3: Funding Policy

The Company’s funding policy is to make annual contributions to the Plan in amounts estimated such that all employees’ benefits will be fully provided by the time they retire. The Company’s contribution to the Plan for 2011 and 2010 was eliminated due to the application of the Plan’s existing credit balance. The Plan made a discretionary contribution of $1,705,000 and $1,000,000 during the 2011 and 2010 Plan years, respectively.

Cooperative Pension Plan No. 336

Notes to Financial Statements
Modified Cash Basis
December 31, 2011 and 2010

Note 4: Accumulated Plan Benefits

The accumulated plan benefit information as of the beginning of each Plan year was as follows:

	January 1 2011	January 1 2010
Actuarial present value of accumulated plan benefits		
Vested benefits		
Participants currently receiving payments	$ 8,678,957	$ 9,252,451
Other participants	11,157,691	11,131,805
Total actuarial present value of accumulated plan benefits	$ 19,836,648	$ 20,384,256

Changes in the actuarial present value of accumulated plan benefits were as follows:

	2011	2010
Actuarial present value of accumulated plan benefits, beginning of year	$ 20,384,256	$ 21,537,393
Changes during the year attributable to		
Benefits accumulated (including actuarial gains/losses)	(249,021)	(882,963)
Increase for interest due to decrease in discount period	1,649,853	1,745,032
Benefits paid	(1,948,440)	(2,015,206)
Net decrease	(547,608)	(1,153,137)
Actuarial present value of accumulated plan benefits, end of year	$ 19,836,648	$ 20,384,256

Note 5: Plan Termination

The Sponsor anticipates that the Plan will continue without interruption, but reserves the right to discontinue the Plan. In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

a. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.

b. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) up to the applicable limitations discussed below.

c. Vested benefits not insured by the PBGC.

d. All nonvested benefits.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether, and to what extent, a particular participant's accumulated plan benefits will be paid, should the Plan terminate at some future time, will depend on both the priority of those benefits and the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

The individual cooperative in the Plan is entitled to recover any assets remaining after satisfaction of all claims against the Plan.

Note 6: Investments

The Plan's investments are held by a trust fund. The Plan's investments (including investments bought, sold and held during the year) appreciated in fair value as follows:

	2011	
	Net Appreciation (Depreciation) in Fair Value During Year	Fair Value at End of Year
Commingled trust funds	$ 1,128,408	$ 15,725,336
Mutual funds	(150,259)	2,332,925
Hedge funds	(241)	-
	$ 977,908	$ 18,058,261

	2010	
	Net Appreciation (Depreciation) in Fair Value During Year	Fair Value at End of Year
Commingled trust funds	$ 2,277,562	$ 17,559,235
Hedge funds	(60,713)	14,207
	$ 2,216,849	$ 17,573,442

The fair value of individual investments that represented 5% or more of the Plan's assets were as follows:

	2011	2010
Russell Trust Company commingled trust funds		
Long Duration Fixed Income Fund	$ 6,664,173	$ 4,228,927
Equity I Fund	1,680,742	4,515,110
Equity II Fund	-	901,433
International Fund	1,340,967	2,307,304
Large Cap Structured Equity Fund	-	4,505,867
World Equity Fund	2,381,189	-
1000 Index Fund	1,536,420	-

Interest, dividends and capital gains realized on the Plan's investments for the year ended 2011 was $99,778.

The Plan's receivable resulting from due from broker for securities sold was $111,179 and $112,989 at December 31, 2011 and 2010, respectively.

Alternative Investments

Except as described below, the fair value of alternative investments has been estimated using the net asset value per share of the investments. Alternative investments held at December 31 consist of the following:

	2011			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Commingled trust fund (A)	$ 856,060	$ -	Quarterly	110 days

	2010			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Commingled trust fund (A)	$ 741,360	$ -	Quarterly	110 days
Hedge fund (B)	14,207	-	Quarterly	N/A

(A) This category includes a real estate fund that invests primarily in real estate investment vehicles. These underlying fund net asset values are based on the values of the real estate assets as determined by appraisal considering projected income and expenses of the property as well as recent sales of similar properties. The fund is not required to liquidate or burden assets or defer investments in order to redeem units.

(B) This category includes a hedge fund that pursues multiple strategies to diversify risks and reduce volatility. The fund has received redemption requests for 100% of the investor shares as of June 30, 2008. Redemptions are to be paid as cash becomes available from the sale of underlying portfolio holdings.

The Diversified Alternatives Fund is generally priced by the trustee on a one-month lag. The value certified by the trustee as of December 31, 2010 was not materially different, therefore, an adjustment was not made as of December 31, 2010.

Note 7: Fair Value of Plan Assets

ASC Topic 820, *Fair Value Measurements*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Topic 820 also specifies a fair value hierarchy which requires a plan to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets or liabilities

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; 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 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy.

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include mutual funds. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. Level 2 securities include most commingled trust funds. Commingled trust funds are valued at the net asset value of shares held by the Plan at year end. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy and include a real estate commingled fund and a hedge fund. Level 3 investments are also valued at the net asset value of shares held by the Plan at year end.

The following tables present the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2011 and 2010:

		2011 Fair Value Measurements Using		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Commingled trust funds				
Equity funds	$ 3,217,162	$ -	$ 3,217,162	$ -
Fixed income funds	6,664,173	-	6,664,173	-
International funds	4,551,229	-	4,551,229	-
Real estate funds	856,060	-	-	856,060
Commodity funds	436,712	-	436,712	-
Mutual funds				
Small growth	639,533	639,533	-	-
International	825,702	825,702	-	-
Emerging markets	867,690	867,690	-	-
	$ 18,058,261	$ 2,332,925	$ 14,869,276	$ 856,060

		2010 Fair Value Measurements Using		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Commingled trust funds				
Equity funds	$ 9,922,410	$ -	$ 9,922,410	$ -
Fixed income funds	4,228,927	-	4,228,927	-
International funds	2,666,538	-	2,666,538	-
Real estate funds	741,360	-	-	741,360
Hedge funds	14,207	-	-	14,207
	$ 17,573,442	$ -	$ 16,817,875	$ 755,567

The following is a reconciliation of the beginning and ending balances of recurring fair value measurements recognized in the accompanying statements of net assets available for benefits using significant unobservable (Level 3) inputs:

	Hedge Funds	Real Estate Funds
Balance, January 1, 2010	$ 123,297	$ 643,514
Total realized and unrealized gains and losses included in net decrease in net assets available for benefits	(60,713)	97,846
Purchases, issuances and settlements	(48,377)	-
Balance, December 31, 2010	14,207	741,360
Total realized and unrealized gains and losses included in net decrease in net assets available for benefits	(241)	114,700
Sales	(13,966)	-
Balance, December 31, 2011	$ -	$ 856,060
Total gains or losses for 2011 included in net increase in net assets available for benefits attributable to the change in unrealized gains or losses related to assets and liabilities still held at the reporting date	$ -	$ 114,700
Total gains or losses for 2010 included in net increase in net assets available for benefits attributable to the change in unrealized gains or losses related to assets and liabilities still held at the reporting date	$ (30,077)	$ 97,846

Realized and unrealized gains and losses included in net increase in net assets available for benefits are reported in net appreciation in fair value of investments in the statements of changes in net assets available for benefits.

Note 8: Party-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, and an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association, or relatives of such persons.

The Plan paid the following fees to parties-in-interest during 2011 and 2010:

Payee	Service	2011	2010
Russell Trust Company	Investment management and Trust fees	$ 76,993	$ 79,188
Nyhart	Actuarial fees	34,868	32,222
Nyhart	Administration fees	27,342	26,804
Pension Benefit Guaranty Corp.	Premiums	845	-
Oxford Financial Group	Investment management fees	10,159	4,974
Baker & Hostetler	Legal fees	11,651	6,875
Various	Administrative expenses	12,784	13,091
		$ 174,642	$ 163,154

During 2011 and 2010, Pension Benefit Guaranty Corp. premium credits of $42,459 and $52,878 were used to offset the current year premiums due.

The participating employer provides certain administrative services at no cost to the Plan.

Note 9: Tax Status

The Plan obtained its latest determination letter on February 13, 2008, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. With a few exceptions, the Plan is no longer subject to U.S. federal, state and local or non-U.S. income tax examinations by tax authorities for years before 2008.

Note 10: Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits. Any significant changes would change the assumed rates of return used to discount the benefit obligation and therefore could significantly affect the present value of accumulated plan benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

The current economic decline continues to present retirement plans with difficult circumstances and challenges, which in some cases have resulted in large and unanticipated declines in the fair value of investments. The financial statements have been prepared using values and information currently available to the Plan.

Given the volatility of current economic conditions, the values of assets recorded in the financial statements could change rapidly, resulting in material future adjustments in investment values that could negatively impact the Plan.

Supplemental Schedules

Cooperative Pension Plan No. 336

Employer Identification Number: 31-1257147 Plan Number: 336
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2011

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
***Commingled Trust Funds**			
Commingled Employee Benefit Funds			
Trust of Russell Trust Company			
Russell Long Duration Fixed Income Fund	345,652 shares	$ 4,693,155	$ 6,664,173
Russell Equity I Fund	36,098 shares	1,281,147	1,680,742
Russell Emerging Markets Fund	12,404 shares	753,340	829,073
Russell International Fund	33,863 shares	1,076,345	1,340,967
Russell World Equity Fund	262,824 shares	2,573,118	2,381,189
Russell 1000 Index Fund	124,105 shares	1,553,000	1,536,420
Russell Commodities Fund	44,791 shares	494,004	436,712
Russell Real Estate Equity Fund	3,000 shares	615,084	856,060
Total Commingled Trust Funds		13,039,193	15,725,336
Mutual Funds			
Baron Small Cap Fund	14,613 shares	351,630	337,270
Eaton Vance Global Macro Fund	84,084 shares	855,770	825,702
PIMCO Emerging Local Bond Fund	86,337 shares	904,780	867,690
Royce Low Priced Fund	21,078 shares	371,006	302,263
Total mutual funds		2,483,186	2,332,925
		$ 15,522,379	$ 18,058,261

*Party-in-interest

Cooperative Pension Plan No. 336

Employer Identification Number: 31-1257147 Plan Number: 336
Schedule H, Line 4j - Schedule of Reportable Transactions
Year Ended December 31, 2011

Identity	Description	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain
Issuer	Russell Equity I Fund					
	Purchases	$ 70,703		$ 70,703	$ 70,703	
	Sales		$ 2,986,451	2,178,108	2,986,451	$ 808,343
Issuer	Russell Equity II Fund					
	Sales		907,631	517,567	907,631	390,064
Issuer	Russell Large Cap Structured Equity Fund					
	Sales		4,637,989	3,611,724	4,637,989	1,026,265
Issuer	Russell 1000 Index Fund					
	Purchases	1,553,000		1,553,000	1,553,000	
Issuer	Russell International Fund					
	Purchases	192,697		192,697	192,697	
	Sales		1,008,545	659,341	1,008,545	349,204
Issuer	Russell World Equity Fund					
	Purchases	3,318,204		3,318,204	3,318,204	
	Sales		758,413	745,086	758,413	13,327
Issuer	Russell Long Duration Fixed Income Fund					
	Purchases	2,237,972		2,237,972	2,237,972	
	Sales		1,120,892	852,060	1,120,892	268,832
Issuer	PIMCO Emerging Local Bond Fund					
	Purchases	904,780		904,780	904,780	
Issuer	Russell Commodities Fund					
	Purchases	907,755		907,755	907,755	
	Sales		423,907	413,751	423,907	10,156

TABLE A, ANNUAL EARNINGS BY AGE GROUPS

	M A L E			F E M A L E			A L L		
AGE GROUP	NUMBER OF PEOPLE	TOTAL ANNUAL EARNINGS	AVERAGE ANNUAL EARNINGS	NUMBER OF PEOPLE	TOTAL ANNUAL EARNINGS	AVERAGE ANNUAL EARNINGS	NUMBER OF PEOPLE	TOTAL ANNUAL EARNINGS	AVERAGE ANNUAL EARNINGS
0-19	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0
25-29	1	0	0	0	0	0	1	0	0
30-34	4	0	0	0	0	0	4	0	0
35-39	14	0	0	3	0	0	17	0	0
40-44	19	0	0	1	0	0	20	0	0
45-49	25	0	0	4	0	0	29	0	0
50-54	44	0	0	3	0	0	47	0	0
55-59	64	0	0	5	0	0	69	0	0
60-64	26	0	0	5	0	0	31	0	0
65-69	7	0	0	4	0	0	11	0	0
70-74	6	0	0	0	0	0	6	0	0
75-79	0	0	0	0	0	0	0	0	0
80-84	0	0	0	0	0	0	0	0	0
85+	0	0	0	0	0	0	0	0	0
TOTAL	210	0	0	25	0	0	235	0	0

('AGE' REPRESENTS ATTAINED AGE.)

TABLE B, ANNUAL EARNINGS BY SERVICE GROUPS

	M A L E			F E M A L E			A L L		
SERVICE GROUP	NUMBER OF PEOPLE	TOTAL ANNUAL EARNINGS	AVERAGE ANNUAL EARNINGS	NUMBER OF PEOPLE	TOTAL ANNUAL EARNINGS	AVERAGE ANNUAL EARNINGS	NUMBER OF PEOPLE	TOTAL ANNUAL EARNINGS	AVERAGE ANNUAL EARNINGS
0	0	0	0	0	0	0	0	0	0
1	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0
0-4	0	0	0	0	0	0	0	0	0
5-9	9	0	0	0	0	0	9	0	0
10-14	44	0	0	7	0	0	51	0	0
15-19	47	0	0	5	0	0	52	0	0
20-24	23	0	0	4	0	0	27	0	0
25-29	17	0	0	3	0	0	20	0	0
30-34	39	0	0	3	0	0	42	0	0
35-39	25	0	0	2	0	0	27	0	0
40+	6	0	0	1	0	0	7	0	0
TOTAL	210	0	0	25	0	0	235	0	0

TABLE C, SERVICE GROUPS BY AGE GROUPS

AGE GROUP	0-4	5-9	SERVICE GROUP 10-14	15-19	20-24	25-29	30-34	35-39	40+	TOTAL
MALE										
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	1	0	0	0	0	0	0	0	1
30-34	0	1	3	0	0	0	0	0	0	4
35-39	0	1	9	4	0	0	0	0	0	14
40-44	0	3	7	4	5	0	0	0	0	19
45-49	0	1	8	6	5	4	1	0	0	25
50-54	0	2	6	15	5	3	12	1	0	44
55-59	0	0	5	14	6	6	19	14	0	64
60-64	0	0	5	4	2	4	4	6	1	26
65-69	0	0	1	0	0	0	3	2	1	7
70-74	0	0	0	0	0	0	0	2	4	6
75-79	0	0	0	0	0	0	0	0	0	0
80-84	0	0	0	0	0	0	0	0	0	0
85+	0	0	0	0	0	0	0	0	0	0
TOTAL	0	9	44	47	23	17	39	25	6	210
FEMALE										
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0
35-39	0	0	1	2	0	0	0	0	0	3
40-44	0	0	1	0	0	0	0	0	0	1
45-49	0	0	0	2	1	1	0	0	0	4
50-54	0	0	0	0	0	1	1	1	0	3
55-59	0	0	2	1	0	1	0	1	0	5
60-64	0	0	1	0	1	0	2	0	1	5
65-69	0	0	2	0	2	0	0	0	0	4
70-74	0	0	0	0	0	0	0	0	0	0
75-79	0	0	0	0	0	0	0	0	0	0
80-84	0	0	0	0	0	0	0	0	0	0
85+	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	7	5	4	3	3	2	1	25
ALL										
0-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	0	1	0	0	0	0	0	0	0	1
30-34	0	1	3	0	0	0	0	0	0	4
35-39	0	1	10	6	0	0	0	0	0	17
40-44	0	3	8	4	5	0	0	0	0	20
45-49	0	1	8	8	6	5	1	0	0	29
50-54	0	2	6	15	5	4	13	2	0	47
55-59	0	0	7	15	6	7	19	15	0	69
60-64	0	0	6	4	3	4	6	6	2	31
65-69	0	0	3	0	2	0	3	2	1	11
70-74	0	0	0	0	0	0	0	2	4	6
75-79	0	0	0	0	0	0	0	0	0	0
80-84	0	0	0	0	0	0	0	0	0	0
85+	0	0	0	0	0	0	0	0	0	0
TOTAL	0	9	51	52	27	20	42	27	7	235

('AGE' REPRESENTS ATTAINED AGE.)

Cooperative Pension Plan

1. Employee Data Used in Valuation:

The valuation is based on spreadsheets and listings, updated by the employers, containing pertinent data on all employees who worked for the employer during the year ending on the valuation date, whether in an active, terminated vested or retired status. Relevant data concerning such persons was provided and reasonable estimates were employed if any data was unavailable. Persons on temporary layoff subject to recall or on an approved leave of absence were treated as actively employed persons. Covered pay, the base from which future wages and salaries are projected, equals the greater of total plan compensation received during the calendar year preceding the valuation date and the pay rate for the current plan year.

2. Method of Valuation:

a. Actuarial Values – The normal cost under the method is the sum of the individual normal costs for all active participants. An individual normal cost is the sum of the normal costs for the various benefits valued using the method. The normal cost for each benefit is the present value of the portion of the projected benefit at each expected separation date that is allocated to the current plan year.

   For Plan 336, the accrued liability is calculated under the projected unit credit method and is the sum of the individual accrued liabilities for each participant. An individual's accrued liability is the sum of the accrued liabilities for various benefits valued using the method. The accrued liability for each benefit at each expected separation date is allocated to prior plan years.

   The remainder of this description applies to all other plan participation.

   For participants other than active participants, the projected benefit is the accrued benefit under the plan and is allocated to prior plan years. For active participants, the projected benefit related to a particular separation date is the benefit described under the plan's two benefit formulas but determined using the projected salary (and other assumptions as to future events) that would be used in the calculation of the benefit on the expected separation date. The plan has two benefit formulas; one that provides a benefit of 1% or 1.68% times credited service times final five average pay, and the other is a cash balance arrangement. Thus, the projected benefit at each separation date is the greater of the benefit determined under each of the benefit formulas with projections to such date. The unfunded liability equals the total accrued liability less the actuarial value of plan assets. All present values are determined as of the valuation date. If the plan is amended to increase benefits and a portion of such increase is attributable to prior years, then, although the entire benefit may accrue in the current year, the portion of the increases in benefits that is attributable to prior years is considered as accrued in prior plan years and thus is reflected in the accrued liability rather than the current year's normal cost.

b. Actuarial Value of Assets – For the January 1, 2011 actuarial valuation, the Actuarial Value of Assets is the market value of plan assets.

c. Target Liability – The liability measurement under Section 430 of the Internal Revenue Code as added by the Pension Protection Act of 2006 (PPA) is calculated under the unit credit method.

3. Actuarial Assumptions:

a. Rate of Investment Return – The target liability under IRS § 430 for Plan 336 uses yield curve segmented rates of 2.94% (0-5 yr) – 5.82% (5-20 yr) – 6.46% (20+ yr).

b. Rate of Interest Credit on Cash Balances – 5.50% per annum, compounded annually.

c. Rates of Mortality – The IRS 2011 Optional Combined Mortality Tables were used for the target liability under IRS § 430.

4. Rate of Pay Increases:

Wage and salaries were assumed to increase by 4.5% per annum.

5. Rates of Retirement:

It is assumed that normal and early retirements will occur in accordance with the following rates:

Age	Percentage of Eligible Participants at Indicated Age Assumed to Retire In the Next Year
55	1.0%
56	1.1%
57	1.2%
58	1.3%
59	1.4%
60	6.5%
61	8.0%
62	14.1%
63	12.3%
64	11.8%
65	100.0%

The average age (to the nearest whole age) for early, normal, and postponed retirements that results from the application of the above rates is 63. The average is determined for employees who have not yet attained the earliest retirement age of 55, is unweighted (i.e., unrelated to benefit or cost amount) and reflects the other assumed decrements operative at those ages (i.e., disability and mortality).

6. Rates of Turnover:

A moderate rate of termination of employment was assumed. Such rates vary by sex and attained age. A sample of rates, showing the percentage of participants assumed to terminate in the next year, is as follows:

Age	Percentage of Participants at Indicated Age Assumed to Terminate in the Next Year	
	Males	**Females**
20	5.8%	17.40%
25	5.02%	13.27%
30	3.60%	8.13%
35	2.44%	4.41%
40	.90%	1.27%
45 and over	0%	0%

7. Rates of Disability:

A rate of disablement was assumed in accordance with the following sample:

Age	Percentage of Participants at Indicated Age Assumed to Become Disabled in the Next Year
20	08%
25	.09%
30	.10%
35	.13%
40	.20%
45	.33%
50	.58%
55	1.02%
60	1.60%
64	2.13%

Participants assumed to be disabled are assumed to concurrently become eligible for Social Security disability benefits.

8. Other

a. Marital Status – It is assumed that 80% of the females and 87.5% of the males are married.

b. Payment Date – It is assumed that terminating employees will elect lump sums as of date of termination of employment.

c. IRS Benefit Limitations – The dollar limitation described in Section 415(b)(1)(A) of the Internal Revenue Code is assumed to remain at the limits in effect for 2011 ($195,000).

d. IRS Compensation Limitation – The dollar limitation described in Section 401(a)(17) of the Internal Revenue Code is assumed to remain at the limit in effect for 2011 ($245,000).

Turner Holdings, LLC Revised Retirement Plan

EIN 64-0886531 PN 001

Schedule H, Line 4j – Schedule of Reportable Transactions

Year Ended December 31, 2011

Identity	Description	Purchase Price	Selling Price	Cost of Assets	Expenses Incurred With Transaction	Net Gain
Series of Transactions						
Sales						
Diversified Investment Advisors	Money Market	$ 1,206,879	$ 1,206,879	$ -	$ -	$ -
Purchases						
Diversified Investment Advisors	Money Market	$ 1,600,706	$ -	$ 1,600,706	$ -	$ -

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
Cooperative Pension Plan

B Three-digit plan number (PN) ▶ 336

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
Cooperative Pension / Savings Board

D Employer Identification Number (EIN)
31-1257147

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2011

2 Assets:

a	Market value	2a	19013848
b	Actuarial value	2b	19013848

3 Funding target/participant count breakdown:

			(1) Number of participants	(2) Funding Target
a	For retired participants and beneficiaries receiving payment	3a	95	10354683
b	For terminated vested participants	3b	25	609052
c	For active participants:			
	(1) Non-vested benefits	3c(1)		1000614
	(2) Vested benefits	3c(2)		11480934
	(3) Total active	3c(3)	235	12481548
d	Total	3d	355	23445283

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a	Funding target disregarding prescribed at-risk assumptions	4a	
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	5.44%
6	Target normal cost	6	0

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE *John Cierzniak* --

Signature of actuary

10/09/2012
Date

John Cierzniak, EA, MAAA
Type or print name of actuary

1105524
Most recent enrollment number

Nyhart
Firm name

317-845-3585
Telephone number (including area code)

8415 Allison Pointe Boulevard
Suite 300
Indianapolis IN 46250-4159
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	200000	75723
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	200000	75723
10	Interest on line 9 using prior year's actual return of 13.11%	26220	9927
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38 from prior year)		1697
	b Interest on (a) using prior year's effective rate of 6.34% except as otherwise provided (see instructions)		108
	c Total available at beginning of current plan year to add to prefunding balance		1805
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	226220	85650

Part III Funding percentages

14	Funding target attainment percentage	14	79.76%
15	Adjusted funding target attainment percentage	15	79.76%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	75.89%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/28/2011	350000				
03/30/2012	350000				
07/02/2012	350000				
09/14/2012	305000				
		Totals ▶ 18(b)	1355000	18(c)	0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1233399

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [ ] Yes [X] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
2.94%	5.82%	6.46%	

b Applicable month (enter code) — **21b**: 0

22 Weighted average retirement age — **22**: 63

23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment — **27**:

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contributions for all prior years — **28**: 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) — **29**: 0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) — **30**: 0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6) — **31a**: 0

b Excess assets, if applicable, but not greater than 31a — **31b**: 0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	4743305	1195049
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount — **33**:

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) — **34**: 1195049

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0

36 Additional cash requirement (line 34 minus line 35) — **36**: 1195049

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) — **37**: 1233399

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36) — **38a**: 38350

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances — **38b**: 0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) — **39**: 0

40 Unpaid minimum required contributions for all years — **40**: 0

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment — **42**:

43 Excess installment acceleration amount to be carried over to future plan years — **43**:

Cooperative
Pension Plan

EIN/PN: 31-1257147 / 336

Schedule SB, line 19 - Discounted Employer Contributions

Contribution Date	Quarterly Due Date	Contribution	Discounted Contribution
12/28/2011	04/15/2011	$ 268,886	$ 246,941
12/28/2011	07/15/2011	81,114	75,359
03/30/2012	07/15/2011	187,772	170,092
03/30/2012	10/15/2011	162,228	148,679
07/12/2012	10/15/2011	106,658	95,023
07/12/2012	01/15/2012	243,342	219,343
09/14/2012	01/15/2012	25,544	22,627
09/14/2012		279,456	255,335
		1,355,000	1,233,399

Effective Interest Rate	5.44%
Late Quarterly Interest Rate	10.44%

Cooperative
Pension Plan

EIN/PN: 31-1257147 / 336

Schedule SB, line 22 - Description of Weighted Average Retirement Age

The number entered on line 22 was calculated using the following early retirement rates:

Age	Retirement Rate
55	1.0%
56	1.1%
57	1.2%
58	1.3%
59	1.4%
60	6.5%
61	8.0%
62	14.1%
63	12.3%
64	11.8%
65	100.0%

Cooperative Pension Plan
Plan Provisions Valued as of January 1, 2011

A. Basic Plan

1. Effective Date: Effective as of January 1, 1994, the Pension Plan for Employees of Local Farm Cooperatives (OLP) was re-named the Countrymark Co-op Member Pension Plan (CCMPP). Also effective as of January 1, 1994, Employers participating in the Farm Bureau Employees Retirement Plan – Group B (FBERP) had their assets and liabilities transferred to this Plan. Effective January 1, 1999, the Countrymark Co-op Member Pension Plan was re-named to the Cooperative Pension Plan (CPP). The various provisions below apply to the Employers indicated.

2. Eligibility: Regular full-time employees of the Employer compensated on a salaried basis or hourly basis not covered by a collective bargaining unit are eligible to participate following the attainment of age 21 and the completion of one year of Service. All non-union employees of the Employer who were participating in the Plan or FBERP as of December 31, 1993, participate in the Plan as of January 1, 1994. Other non-union employees of the Employer hired before 1994 participate in the Plan as of the later of six months Service or January 1, 1994. Part-time employees of the Employer join the Plan after a year of at least 1,000 hours of employment following attainment of age 21.

3. Service: Service is all employment with the Employer after January 1, 1994 plus all periods of Service prior to January 1, 1994 as calculated under the provisions of the applicable prior plan. After the later of January 1, 1994 or date of adoption, a part-time employee earns a year of Service for a Plan Year in which the employee completes at least 1,000 hours. Credited Service is elapsed time after January 1, 1994 plus the Credited Service prior to January 1, 1994 as calculated under the provisions of the applicable prior plan. Part-time employees must complete 83 hours in a month to receive credit for that month. Effective January 1, 1998, Credited Service is elapsed time after plan entry for employees who became participants after 1997.

4. Employee Contributions: None. The Employer pays the full cost of the Plan.

5. Cash Accounts:

(a) Initial Account:

(1) Employees who were OLP participants prior to the Conversion Date (01/01/94) – An account is maintained for each participant, to which monthly credits are made. In the case of an active participant who participated in the OLP immediately prior to the Conversion Date, the initial account as of the Conversion Date was determined as the sum of: (A) the equivalent lump sum value of the participant's accrued basic benefit, plus, where applicable, the greatest of (i) the equivalent lump sum value of the participant's accrued supplemental benefit, (ii) the equivalent lump sum value of the participant's accrued benefit derived from employee contributions ("ABDEC"), and (iii) the participant's accumulated contributions with interest. The participant's accrued basic benefit, accrued supplemental benefit, ABDEC and accumulated contributions with interest are as of the Conversion Date under the OLP (this Plan, if the Conversion Date is after January 1, 1994) as in effect on such date. The equivalent lump sum values above [(A), (B)(i), and B(ii)] are the lump sum values of such benefits at age 65 (or current age, if older) based on 8% interest and mortality in accordance with the Unisex Pension 1984 mortality table, discounted from age 65 to the Conversion Date at 8%.

(2) Employees who were FBERP participants prior to the Conversion Date (01/01/94) – An account is maintained for each participant, to which monthly credits are made. In the case of an active participant who participated in FBERP immediately prior to the Conversion Date, the initial account as of the Conversion Date was determined as follows: The participant's accrued benefit as of the Conversion Date under the FBERP as in effect on such date was first converted to a life annuity by increasing the formula benefit by 14% of the pre-1990 benefit (which was subject to up to a 3% three-year deferred cost-of-living provision). That life annuity amount was converted to its equivalent lump sum value at age 65 (or current age, if older) based on 8% interest and mortality in accordance with the Unisex Pension 1984 mortality table. Such lump sum equivalent of the accrued benefit was then discounted from age 65 to the Conversion Date at 8% interest.

(b) Regular Credits to Accounts: The basic schedule of monthly Regular Credits is based on the completed Years of Service as of the beginning of the respective months, and is equal to the following:

Years of Service	Percentage of Compensation
Fewer than 5	3%
5, but not 10	4%
10, but not 15	5%
15, but not 20	6%
20, but not 25	7%
25, but not 30	8%
At least 30	9%

Regular Credits to accounts generally begin on year prior to plan entry. For full-time employees hired before 01/01/94, who were not participating in the OLP or FBERP as of 12/31/93, Regular Credits begin at date of participation. The Plan was amended effective 01/01/98 to provide that Regular Credits to the accounts begin at plan entry for employees who first enter the Plan after 1997.

(c) Grandfather Accounts: For employees who were participants in FBERP and who either (i) were age 50 with at least 5 years of employment at the Conversion Date (01/01/94), or (ii) had completed at least 15 years of employment at the Conversion Date, Grandfather Accounts were established, determined as follows:

(i) A projected value at Normal Retirement Date (NRD) was determined equal to 1.68% of the FBERP Credited Service as of the Conversion Date plus 1% of projected time from the Conversion Date to NRD, multiplied by projected final average pay (FAP) assuming 1993 compensation increased at 5.5% per year [subject to the compensation limit of IRC §401(a)(17)], with the resulting annual benefit converted to a lump sum value at NRD using the UP-84 Mortality Table and 8% interest.

(ii) The cash balance account was projected to NRD, beginning with the Conversion Date initial account, and assuming that 1993 compensation increased at 5.5% per year [subject to the compensation limit of IRC §401(a)(17)] and that interest credits were 7.5% for each year after 1993.

(iii) Projected value at NRD was determined equal to 1% of the sum of the FBERP Credited Service as of the Conversion Date plus the projected time from the Conversion Date to NRD, multiplied by projected FAP, with the resulting annual benefit converted to a lump sum value at NRD using the UP-84 Mortality Table and 8% interest.

(iv) The excess, if any, of (i) over the greater of (ii) or (iii) is the projected grandfather amount. That amount was discounted from NRD back to the Conversion Date at 8% to become the Grandfather Account as of the Conversion Date.

(v) The Grandfather Account earned at any point in time is the Grandfather Account as of the Conversion Date, increased with actual interest credits, and multiplied by a fraction equal to M/N, maximum 1, where M is the actual period of Credited Service after the Conversion Date and N is the projected time from the Conversion Date to NRD.

(d) Interest Credits to Accounts: The account of each participant is increased by the "interest credit percentage" for the applicable calendar year multiplied by the account as of the beginning of the year.

(e) Interest Credit Percentage: The interest credit percentage for each calendar year is equal to the greater of (i) 4% and (ii) the average, rounded to the nearest .25%, of the weekly average for weeks ending in the month of November of the prior calendar year of the rate on Treasury Constant Maturities, 1-year, as published in the Federal Reserve Statistical Release H.15(519) of the Board of Governors of the Federal Reserve System, plus 1%, except that, to the extent determined by the Committee in its sole discretion, the "interest credit percentage" shall be such other percentage as the Committee may from time-to-time prospectively prescribe and which shall be specified in the Plan.

6. Retirement:

(a) Normal Retirement: A participant's normal retirement date is the first day of the month coincident with or next following age 65.

(b) Early Retirement: A participant who has attained age 55 and completed 5 Years of Service may retire at any time prior to normal retirement date.

(c) Disability Retirement: A participant who, prior to his normal retirement date, becomes totally and permanently disabled and entitled to benefits under a long-term disability plan maintained by the Employer or is eligible for Social Security disability benefits, is treated as if he had continued in active service at his last annual pay rate.

(d) Late Retirement: A participant may continue in active employment after his normal retirement date.

7. Amount of Retirement Income Payable to Participant: The amount of retirement income available to an employee who retires on his normal retirement date, early retirement date, or later retirement date is the greater of (a) the balance in his account as of such date, determined as described in item 5 above, or (b) the lump sum value of 1% of Final Average Pay times Credited Service, reduced 6% per year benefit commencement precedes age 65. Employees eligible for a Grandfather Account receive their earned portion of that account in addition.

Final Average Pay is the highest consecutive five-year average Compensation in the last 10 years of employment.

8. Special Retirement Provisions Applicable to Certain "Grandfathered" Employees:

(a) Former participants of the OLP receive the greater of (i) the benefit described in item 7 or (ii) a frozen monthly benefit determined as of the day preceding the Conversion Date. If

such frozen benefit commences prior to age 65, the early commencement factors are 6-2/3% per year for each of the first five years prior to age 65 and 3-1/3% for each of the next five years prior to age 65.

(b) Former participants of the FBERP receive the greater of (i) the benefit described in item 7 or (ii) a frozen monthly benefit determined as of the day preceding the Conversion Date. If such frozen benefit commences prior to age 65, the early commencement factors are 6% per year prior to age 62. The portion of the benefit earned prior to 1990 is subject to a cost-of-living feature of up to 3% per year (simple interest), commencing on the third anniversary of benefit commencement.

(c) If a former participant of the FBERP who was actively employed by the Employer on the Conversion Date elects a lump sum form of distribution, the minimum lump sum is that which would have been paid of the Conversion Date.

9. Death Benefit Prior to Commencement of Benefits: A participant who dies and is not married is entitled to have his account balance paid to his beneficiary.

The benefit payable to the spouse of a married participant who dies prior to commencement shall be a single life annuity that is the actuarial equivalent of the benefit such employee would have been entitled to had he terminated employment on his day of death, survived to his normal retirement date, or, at the election of the spouse, the date the participant would have attained age fifty-five and commenced to receive a benefit as of such date. In lieu of any other benefits, the spouse may elect a distribution of the account balance as of the date of the participant's death.

Upon retirement, the death benefit depends on the form of payment elected by the employee (and spouse, where applicable).

10. Termination of Employment: Effective January 1, 2008, a participant is 100% vested after three Years of Service.

11. Forms of Pension: The normal form of benefit payable to a participant is the Qualified Joint and Survivor Annuity, if married; if single, an annuity for the life of the participant. Various optional forms of pension of actuarial equivalent value are permitted.

12. Discontinuance Provisions: Upon termination of the Plan or complete discontinuance of Employer contributions, the funds of the Plan are allocated for the benefit of each employee, beneficiary, and joint or survivor annuitant, if any, in accordance with applicable law. If there is an excess of assets under the former-OLP pool, such excess is then allocated to the participants.

13. Benefit Limitation: In no event will the annual pension benefit exceed the amount described in Section 415(b)(1)(A) of the Internal Revenue Code ($195,000 for 2011) (a) actuarially increased for benefit commencement later than Social Security Normal Retirement Age, (b) reduced according to Social Security early retirement factors between Social Security Normal Retirement Age and age 62, (c) actuarially decreased for the benefit commencement before age 62, (d) actuarially decreased for the benefit payment other than as a life annuity, unless a joint and surviving spouse option has been elected, and (e) decreased to the extent required to limit the sum of the employee's defined benefit plan fraction and defined contribution plan fraction is 100%.

14. Compensation Limitation: In no event will annual plan compensation exceed the amount described in Section 401(a)(17) of the Internal Revenue Code ($245,000 for 2011).

15. ***Variation to Plan Provisions:*** The provisions of this Variation apply to the following Employers participating in the CCP: ***Countrymark Cooperative, Inc.*** (with a Merger Date of January 1, 1999). No benefit will accrue after October 1, 2002.

5.(a) Initial accounts were transferred from the Regional Pension Plan (the Prior Plan).

5.(b) Salaried participants from the Regional Pension Plan receive a minimum of 5%. Hourly-paid participants shall receive a minimum of $30 for each month in which 83 Hours of Service is compensated.

5.(c) The employees of the Employer eligible for the Grandfather Accounts were employees who were participants in FBERP and were born before 1944 and had 5 Years of Service as of December 31, 1993, or had 15 Years of Service as of December 31, 1993 and were actively employed with CCI on January 1, 1994.

10. Effective January 1, 2008, a participant is 100% vested in his Account Balance after three Years of Service.

Cooperative Pension Plan No. 336

Employer Identification Number: 31-1257147 Plan Number: 336
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2011

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
***Commingled Trust Funds**			
Commingled Employee Benefit Funds			
Trust of Russell Trust Company			
Russell Long Duration Fixed Income Fund	345,652 shares	$ 4,693,155	$ 6,664,173
Russell Equity I Fund	36,098 shares	1,281,147	1,680,742
Russell Emerging Markets Fund	12,404 shares	753,340	829,073
Russell International Fund	33,863 shares	1,076,345	1,340,967
Russell World Equity Fund	262,824 shares	2,573,118	2,381,189
Russell 1000 Index Fund	124,105 shares	1,553,000	1,536,420
Russell Commodities Fund	44,791 shares	494,004	436,712
Russell Real Estate Equity Fund	3,000 shares	615,084	856,060
Total Commingled Trust Funds		13,039,193	15,725,336
Mutual Funds			
Baron Small Cap Fund	14,613 shares	351,630	337,270
Eaton Vance Global Macro Fund	84,084 shares	855,770	825,702
PIMCO Emerging Local Bond Fund	86,337 shares	904,780	867,690
Royce Low Priced Fund	21,078 shares	371,006	302,263
Total mutual funds		2,483,186	2,332,925
		$ 15,522,379	$ 18,058,261

*Party-in-interest

Schedule SB, line 32 - Schedule of Amortization Bases

Charges/Credits

Type of Base	Effective Date	Interest Rate	Initial Amount	Initial Amort	Current Balance	Rem Amort	Payment
Shortfall	01/01/2008	2.94 / 5.82	5,032,279	7.00	3,225,238	4.00	841,686
Shortfall	01/01/2009	2.94 / 5.82	2,969,030	7.00	2,504,484	5.00	530,337
Shortfall	01/01/2010	2.94 / 5.82	-913,642	7.00	-836,164	6.00	-152,694
Shortfall	01/01/2011	2.94 / 5.82	-150,253	7.00	-150,253	7.00	-24,280
Totals							1,195,049

Name of Plan: Cooperative Pension Plan
Plan Sponsor's EIN: 31-1257147
Plan Number: 336
Plan Sponsor's Name: Cooperative Pension / Savings Board